

## Appendix 9

## EARMARKED RESERVES GENERAL FUND

	Reserve	Estimated balance at 31.03.22 £000	Estimated Movements		Estimated balance at 31.03.23 £000	Purpose /To fund:
			To finance budget £000	Other Commitments £000		
1	Adults Social Care	1,182	0	(210)	972	Service specific pressures and enhance financial resilience
2	Apprenticeships and Trainees	513	0	(285)	228	To fund Corporate Apprentice Scheme.
3	Bereavement Services	181	0	(33)	148	Planned programme of refurbishment and improvement
4	Building Control Regulations	66	0	(22)	44	Smooth effects of future deficits within ring fenced building control account
5	Bute Park Match Funding	73	0	(22)	51	Match funding for grant funded initiatives in relation to Bute Park, as per a Heritage Lottery Fund agreement
6	Cardiff Academy Training	57	0	0	57	Support initiatives undertaken in connection with the Academy
7	Cardiff Capital Region City Deal	201	0	(29)	172	Contribution to the Joint Cabinet for the Cardiff Capital Region
8	Cardiff Dogs Home Legacy	376	0	(65)	311	Donations left to Cardiff Dogs Home to be used in connection with service improvements
9	Cardiff Enterprise Zone	2,764	0	800	3,564	Cardiff Enterprise Zone in future years
10	Central Market Works	225	0	0	225	Works at Cardiff Central Market and as potential match funding for external grant bids
11	Central Transport Service	500	0	(85)	415	Central Transport vehicle service
12	Children's Services	950	0	(500)	450	Enhance resilience
13	City Events & Recovery	1,000	0	(250)	750	Post pandemic recovery
14	City Wide Management & Initiatives	746	0	(54)	692	City-wide management and initiatives including support for marketing and infrastructure
15	Community Based Services Transition	101	0	(50)	51	Better integration of community facilities across the public sector
16	Community Initiatives	1,617	0	(848)	769	Initiatives arising from the legacy of the Communities First Programme
17	Corporate Events & Cultural Services	742	0	(250)	492	Feasibility studies and costs of major events, including the potential Signature Music Event, and to offset future pressures arising from fluctuations in income within Venues and Cultural Services
18	Corporate Landlord Function	600	0	(200)	400	Corporate landlord functions across the Council in order to provide a cohesive and commercial operating model
19	Corporate Recovery Risk	2,250	0	(600)	1,650	Mitigate risk of transition post pandemic
20	Covid-19 CTRS pressures	2,000	0	(300)	1,700	Medium term increases in CTRS expenditure
21	Digital Transformation	2,671	0	(1,000)	1,671	Investment to deliver new ways of working
22	Discretionary Rate Relief	100	0	0	100	NDR due diligence
23	Emergency Management, Safeguarding and Prevent	139	0	0	139	Preventative measures in relation to safeguarding, the Prevent agenda and emergency management
24	Employee Changes	8,322	0	(850)	7,472	Costs associated with voluntary redundancy and other employee costs in future years
25	Energy Conservation (One Planet)	404	0	(309)	95	Energy conservation initiatives
26	Energy Market Volatility	336	0	(100)	236	Unexpected fluctuations in the cost of energy
27	Flatholm	7	0	0	7	Initiatives, repairs and renewals
28	Fraud Detection	34	0	(10)	24	Supplement staffing and other costs associated with fraud detection

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			To finance budget £000	Other Commitments £000		
29	Governance & Legal Services	185	0	0	185	Future Governance & Legal Services initiatives, including projects in connection with ICT upgrades
30	Harbour Authority Projects and Contingency Fund	100	0	0	100	Improvement and enhancement of infrastructure, assets, activities and services in or around Cardiff Bay
31	Highways Section 278	229	0	(100)	129	Highway investment
32	Homelessness	1,760	0	(390)	1,370	Increases in homelessness pressures
33	Housing Support	507	0	(251)	256	Improve sustainability by maintaining the independence of people in their own homes
34	ICT Holding Account	700	0	(150)	550	Future business process improvement initiatives and other future ICT initiatives
35	Inspectorate Support	1,008	0	0	1,008	Consultancy for inspections and the regulatory environment
36	Insurance	7,449	0	(300)	7,149	Protect from future potential insurance claims
37	Invest to Save	261	0	(50)	211	Used in connection with revenue invest to save schemes
38	Joint Equipment Store - Pooled Budget	305	0	(162)	143	Offset deficits or one off expenditure items in the pooled budget, in future years
39	Local Plan	263	0	(263)	0	Local Development Plan and any potential appeals or judicial reviews
40	Major Projects	480	0	(150)	330	Major Projects
41	Members Development	200	0	(130)	70	Members' ICT software
42	Municipal Election	797	0	(630)	167	Local elections
43	Municipal Mutual Insurance	935	0	0	935	Liabilities to pay a percentage of claims previously settled by Municipal Mutual Insurance (MMI) and contribute to the cost of future settled claims
44	Non-Domestic Rates Due Diligence	60	0	0	60	NDR due diligence
45	Out of School Childcare	69	0	0	69	Surplus balances from each school operating an out of school childcare scheme. These can be drawn upon by each school to balance their in-year financial position
46	Parking & Enforcement	1,648	0	(828)	820	Surpluses on parking & enforcement schemes which, under the Road Traffic Act 1984, have to be reinvested in Road Traffic Schemes
47	Property Asset Management	75	0	(50)	25	Managing timing and fluctuations of income from fees relating to the disposal of properties
48	Red Dragon Centre	2,450	0	0	2,450	Premises funding requirements
49	Rentsmart Wales	388	0	0	388	Training and service delivery in respect of Rentsmart Wales
50	Resources	2,016	0	(750)	1,266	To deal with matters relating to Council Tax and agency workers as they arise
51	Schools Catering	256	0	(100)	156	School Holiday Enrichment Programme (SHEP)
52	Schools Formula Funding	2,233	0	(750)	1,483	Unplanned and unforeseen expenditure incurred by or on behalf of the delegated schools budgets
53	Schools Organisation Plan	1,939	0	(1,448)	491	Manage the cash flow implications of the School Organisational Plan financial model
54	Scrutiny Development & Training	118	0	(50)	68	Scrutiny member development and training
55	Social Care Technology	655	0	(355)	300	Social care ICT developments

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			To finance budget £000	Other Commitments £000		
56	South East Wales Construction Framework	1,125	0	(100)	1,025	Ringfenced revenue to fund future costs of the project. Remaining funding to be distributed amongst the participating authorities
57	Strategic Budget	6,396	0	0	6,396	Financial resilience and the future budget requirements over the period within the Medium Term Financial Plan
58	Treasury Management	10,910	0	1,100	12,010	Management of risk in relation to major projects and to offer some protection and flexibility to the wider capital programme
59	Wales Interpretation and Translation Service	289	0	(30)	259	Manage in-year fluctuations in funding and financial performance of the service
60	Waste Management	236	0	0	236	Initiatives to achieve recycling targets and offset impact of additional tonnage and associated costs
61	Welfare Reform	1,801	0	(493)	1,308	Mitigate pressures and reduced funding within the Housing Benefit Service following the transfer of services to DWP, as part of the rollout of the Universal Credit Scheme
62	Youth Service	478	0	(262)	216	Costs connected with the refurbishment of youth centres
	<b>TOTAL</b>	<b>76,478</b>	<b>0</b>	<b>(11,964)</b>	<b>64,514</b>	

	Reserve	Estimated balance at 31.03.22 £000	Estimated Movements		Estimated balance at 31.03.23 £000	Purpose /To fund:
			To finance budget £000	Other Commitments £000		
1	Council General Reserve	14,255	0	0	14,255	Mitigation against the risk and impact of unexpected events or emergencies

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			To finance budget £000	Other Commitments £000		

**EARMARKED RESERVES HOUSING REVENUE ACCOUNT**

	Reserve	Estimated balance at 31.03.22 £000	Estimated Movements		Estimated balance at 31.03.23 £000	Purpose /To fund:
			To finance budget £000	Other Commitments £000		
1	Housing Development Resilience Reserve	500	0	250	750	Improve resilience within the Housing Development Capital Programme
2	Housing Repairs and Building Maintenance	7,454	0	(4,433)	3,021	Housing repairs and to mitigate against risk within the Construction Industry
3	Welfare Reform	429	0	0	429	Project costs and scheme development to address issues for council tenants due to benefit cap and universal credit
	<b>TOTAL</b>	<b>8,383</b>	<b>0</b>	<b>(4,183)</b>	<b>4,200</b>	

	Reserve	Estimated balance at 31.03.21 £000	Estimated Movements		Estimated balance at 31.03.22 £000	Purpose /To fund:
			To finance budget £000	Other Commitments £000		
1	HRA General Reserve	13,126	0	0	13,126	Mitigation against the risk and impact of unexpected events or emergencies within the HRA