

Appendix 7 - Earmarked Reserves

Appendix 8

EARMARKED RESERVES GENERAL FUND

This is APPENDIX 7 in Cabinet Budget Report

	Reserve	Estimated balance at 31.03.23 £000	Estimated Movements		Estimated balance at 31.03.24 £000	Purpose /To fund:
			To finance budget £000	Other Commitments £000		
1	Apprenticeships & Trainees	469	0	(311)	158	Corporate Apprentice Scheme
2	Adults Social Care	2,309	0	(2,309)	0	Service specific pressures and enhance financial resilience
3	Bereavement Services	61	0	(20)	41	Planned programme of refurbishment and improvement
4	Building Control Regulations	112	0	(37)	75	Smooth effects of future deficits within ring fenced building control account
5	Bute Park Match Funding	51	0	(22)	29	Match funding for grant funded initiatives in relation to Bute Park, as per a Heritage Lottery Fund agreement
6	Capital Business Case Development	1,180	0	(300)	880	Development of capital business cases
7	Cardiff Academy Training	53	0	0	53	Support initiatives undertaken in connection with the Academy
8	Cardiff Capital Region City Deal	172	0	(43)	129	Contribution to the Joint Cabinet for the Cardiff Capital Region
9	Cardiff Dogs Home Legacy	317	0	(65)	252	Donations left to Cardiff Dogs Home to be used in connection with service improvements
10	Cardiff Enterprise Zone	3,440	0	600	4,040	Cardiff Enterprise Zone in future years
11	Central Market Works	97	0	(97)	0	Works at Cardiff Central Market and as potential match funding for external grant bid
12	Central Transport Service	2,420	0	0	2,420	Central Transport vehicle service
13	Children's Services	5,481	0	(2,800)	2,681	Enhance resilience
14	City Events	1,000	0	0	1,000	To fund city events that contribute to the economy
15	City Wide Management & Initiatives	2,426	0	(120)	2,306	City-wide management and initiatives including support for marketing and infrastructure
16	Community Based Services Transition	90	0	(30)	60	Better integration of community facilities across the public sector -
17	Community Initiatives	1,767	0	(827)	940	Initiatives arising from the legacy of the Communities First Programme
18	Corporate Events & Cultural Services	2,919	0	(109)	2,810	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
19	Corporate Landlord Function	530	0	(162)	368	Corporate landlord functions across the Council in order to provide a cohesive and commercial operating model
20	Corporate Recovery Risk	4,250	0	0	4,250	Mitigate risk of transition post pandemic
21	Covid-19 CTRS pressures	3,153	0	0	3,153	Medium term increases in CTRS expenditure
22	Demand Pressures	4,652	0	0	4,652	Financial resilience to help manage demand volatility and uncertainty
23	Digital Transformation	2,492	0	(1,000)	1,492	New ways of working
24	Discretionary Rate Relief	90	0	0	90	NDR due diligence
25	Emergency Management, Safeguarding and Prevent	139	0	0	139	Preventative measures in relation to safeguarding, the Prevent agenda and emergency management
26	Employee Changes	8,130	0	(450)	7,680	Costs associated with voluntary redundancy and other employee costs in future years
27	Empty Homes & Housing Needs	1,505	0	(80)	1,425	Housing needs including activities relating to investing in empty homes and bringing them back in use
28	Energy Conservation (One Planet)	1,011	0	(220)	791	Energy conservation initiatives
29	Energy and Fuel Market Volatility	2,336	(1,000)		1,336	Unexpected fluctuations in the cost of energy and fuel
30	Family Guarantor	339	0	(100)	239	transfer of families from temporary accommodation to permanent homes
31	Flatholm	7	0	0	7	Initiatives, repairs and renewals
32	Fraud Detection	44	0	0	44	Supplement staffing and other costs associated with fraud detection
33	Governance & Legal Services	140	0	0	140	Future Governance & Legal Services initiatives, including projects in connection with ICT upgrades
34	Harbour Authority Projects and Contingency Fund	127	0	0	127	Improvement and enhancement of infrastructure, assets, activities and services in or around Cardiff Bay
35	Highways Section 278	141	0	(108)	33	Highway investment
36	Homelessness	1,724	0	(1,132)	592	Increases in homelessness pressures

Appendix 7 - Earmarked Reserves

	Reserve	Estimated balance at 31.03.23 £000	Estimated Movements		Estimated balance at 31.03.24 £000	Purpose /To fund:
			To finance budget £000	Other Commitments £000		
37	Housing Support	554	0	(223)	331	Improve sustainability by maintaining the independence of people in their own homes
38	ICT Holding Account	695	0	0	695	Future business process improvement initiatives and other future ICT initiatives
39	Inspectorate Support	1,108	0	0	1,108	Consultancy for inspections and the regulatory environment
40	Insurance	8,260	0	(500)	7,760	Protect from future potential insurance claims
41	Invest to Save	261	0	0	261	Used in connection with revenue invest to save schemes
42	Joint Equipment Store - Pooled Budget	515	0	(515)	0	Offset deficits or one off expenditure items in the pooled budget, in future years
43	Local Plan	256	0	(130)	126	Local Development Plan and any potential appeals or judicial reviews
44	Major Projects	686	0	(300)	386	Major Projects
45	Members Development	50	0	0	50	Members' ICT software
46	Municipal Election	273	0	9	282	Local elections
47	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
48	New Theatre Repairs	445	0	30	475	Council building repairs liabilities in line with the lease terms
49	Non-Domestic Rates Due Diligence	60	0	0	60	NDR due diligence
50	Out of School Childcare	57	0	0	57	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
51	Parking & Enforcement	748	0	(115)	633	Surpluses on parking & enforcement schemes which, under the Road Traffic Act 1984, have to be reinvested in Road Traffic Schemes
52	Property Asset Management	16	0	0	16	Managing timing and fluctuations of income from fees relating to the disposal of properties
53	Red Dragon Centre	3,057	0	(300)	2,757	Premises funding requirements
54	Rentsmart Wales	291	0	0	291	Training and service delivery in respect of Rentsmart Wales
55	Resources	3,062	0	(483)	2,579	Number of areas within the Resources directorate, particularly where transition to new methods of operation are required
56	Schools Formula Funding	3,661	0	(938)	2,723	Unplanned and unforeseen expenditure incurred by or on behalf of the delegated schools budgets
57	Schools ICT Infrastructure	100	0	(50)	50	Cyclical replacement of Schools ICT in order to ensure equipment is current and avoid obsolescence
58	Schools Organisation Plan	1,682	0	(1,342)	340	Manage the cash flow implications of the School Organisational Plan financial model
59	Scrutiny Development & Training	118	0	0	118	Scrutiny member development and training
60	Social Care Technology	308	0	(308)	0	Social care ICT developments
61	Social Care Worker Mobility	500	0	0	500	Increase domiciliary support service capacity in conjunction with decarbonisation of services
62	South East Wales Construction Framework	1,153	0	0	1,153	Ringfenced revenue to fund future costs of the project. Remaining funding to be distributed amongst the participating authorities
63	Strategic Budget	6,396	(500)	0	5,896	Financial resilience and the future budget requirements over the period within the Medium Term Financial Plan
64	Treasury Management	14,818	0	1,624	16,442	Management of risk in relation to major projects and to offer some protection and flexibility to the wider capital programme
65	Wales Interpretation and Translation Service	389	0	(30)	359	Manage in-year fluctuations in funding and financial performance of the service
66	Waste Management	1,543	0	(800)	743	Initiatives to achieve recycling targets and offset impact of additional tonnage and associated costs
67	Welfare Reform	2,403	0	(301)	2,102	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
68	Youth Service	758	0	(173)	585	Initiatives to invest in the provision of youth services.
	TOTAL	110,332	(1,500)	(14,587)	94,245	

			Estimated Movements	
--	--	--	----------------------------	--

Appendix 7 - Earmarked Reserves

	Reserve	Estimated balance at 31.03.23 £000	Estimated Movements		Estimated balance at 31.03.24 £000	Purpose /To fund:
			To finance budget £000	Other Commitments £000		
	Reserve	Estimated balance at 31.03.23 £000	To finance budget £000	Other Commitments £000	Estimated balance at 31.03.24 £000	Purpose /To fund:
1	Council General Reserve	14,255	0	0	14,255	impact of unexpected events or emergencies

EARMARKED RESERVES HOUSING REVENUE ACCOUNT

	Reserve	Estimated balance at 31.03.23 £000	Estimated Movements		Estimated balance at 31.03.24 £000	Purpose /To fund:
			To finance budget £000	Other Commitments £000		
1	Housing Development Resilience Reserve	750	0	250	1,000	Improve resilience within the Housing Development Capital Programme
2	Housing Repairs and Building Maintenance	9,021	0	0	9,021	Housing repairs and to mitigate against risk within the Construction Industry
4	Welfare Reform	429	0	0	429	Project costs and scheme development to address issues for council tenants due to benefit cap and universal credit
	TOTAL	10,200	0	250	10,450	

	Reserve	Estimated balance at 31.03.23 £000	Estimated Movements		Estimated balance at 31.03.24 £000	Purpose /To fund:
			To finance budget £000	Other Commitments £000		
1	HRA General Reserve	15,502	0	0	15,502	The impact of unexpected events or emergencies within the HRA