

	Balance	Contributions		Balance
	31 March 2022 £000	From Revenue £000	To Revenue £000	31 March 2023 £000
SCHOOLS BALANCES				
Schools Reserves	33,370	1,792	(13,712)	21,450
Cathays HS – Maintenance of Playing Field	3	0	0	3
Primary/Special Schools Repairs	1,122	268	(139)	1,251
	34,495	2,060	(13,851)	22,704
SCHOOLS RESERVES				
Out of School Childcare	85	13	(22)	76
Schools Catering	990	0	(990)	0
Schools Formula Funding	3,548	184	(1,064)	2,668
Schools ICT Infrastructure	171	0	0	171
Schools Organisational Plan	2,935	10,934	(10,236)	3,633
	7,729	11,131	(12,312)	6,548
OTHER COUNCIL RESERVES				
Adults Social Care	3,415	800	(808)	3,407
Apprenticeships and Trainees	619	445	(151)	913
Bereavement Services	152	794	(912)	34
Building Control Regulations	196	0	(20)	176
Bute Park Match Funding	73	0	(22)	51
Capital Business Case Development	900	1,000	(331)	1,569
Cardiff Academy Training	78	0	(28)	50
Cardiff Capital Region City Deal	201	0	(29)	172
Cardiff Dogs Home Legacy	382	41	(160)	263
Cardiff Enterprise Zone	2,240	1,557	0	3,797
Central Market Works	185	0	(29)	156
Central Transport Service	1,096	768	(420)	1,444

Children's Services	4,841	0	(1,593)	3,248
City Events	1,000	0	0	1,000
City Wide Management and Initiatives	3,012	0	(591)	2,421
Community Based Services Transition	105	0	0	105
Community Initiatives	1,767	299	0	2,066
Connect to Cardiff Refurbishment	10	0	0	10
Corporate Events and Cultural Services*	2,919	2,048	(110)	4,857
Corporate Landlord Function	636	0	(131)	505
Corporate Recovery Risk	4,250	0	0	4,250
Cost of Living Support	2,194	0	(2,194)	0
Council Tax Reduction Scheme pressures	4,153	2,000	(2,000)	4,153
Demand Pressures	4,652	2,750	0	7,402
Digital Transformation	2,942	0	(457)	2,485
Discretionary Rate Relief	100	0	0	100
Emergency Management, Safeguarding & Prevent	139	0	0	139
Employee Changes	8,413	3,000	(766)	10,647
Empty Homes & Housing Needs	1,223	484	(133)	1,574
Energy Conservation (One Planet Cardiff)	1,245	100	(48)	1,297
Energy Market Volatility	1,336	0	0	1,336
Family Guarantor	339	0	0	339
Flatholm	7	0	0	7
Fraud Detection	44	0	0	44
Governance and Legal Services	140	0	0	140
Harbour Authority Project and Contingency Fund	104	26	0	130
Highways Section 278	264	0	(60)	204
Homelessness	2,241	0	(335)	1,906
Housing Support	734	0	0	734
ICT Holding Account	716	0	(89)	627
Insole Court*	74	39	0	113
Inspectorate Support	1,108	0	0	1,108

Insurance	7,919	269	0	8,188
Invest to Save	261	0	0	261
Joint Equipment Store	515	0	0	515
Local Development Plan	400	0	(125)	275
Major Projects	1,006	0	(498)	508
Members Development	170	0	(137)	33
Municipal Election	880	76	(625)	331
Municipal Mutual Insurance	935	0	0	935
New Theatre Repairs	210	198	0	408
Non-Domestic Rates Due Diligence	60	0	0	60
Parking and Enforcement	1,985	5,429	(6,392)	1,022
Property Asset Management	16	0	0	16
Red Dragon Centre	1,957	930	0	2,887
Rentsmart Wales	341	241	0	582
Resources	3,254	365	(209)	3,410
Scrutiny Development and Training	118	0	(37)	81
Shared Regulatory Service	108	0	(108)	0
Social Care Technology	655	0	(322)	333
Social Care Worker Mobility	600	0	(58)	542
South East Wales Construction Framework	1,253	756	(7)	2,002
Strategic Budget	6,396	1,958	0	8,354
Treasury Management	11,318	3,500	0	14,818
Wales Interpretation and Translation Service	419	0	(88)	331
Waste Management	1,183	1,183	(543)	1,823

Welfare Reform	2,509	502	(128)	2,883
Youth and Community Education	952	54	(115)	891
	105,665	31,612	(20,809)	116,468
HRA RESERVES				
Housing Development Resilience	500	500	0	1,000
Housing Repairs and Building Maintenance	9,022	0	(4,031)	4,991
Housing Supply Increase	636	6,000	(636)	6,000
Welfare Reform	429	0	0	429
Total HRA Reserves	10,587	6,500	(4,667)	12,420
TOTAL EARMARKED RESERVES	158,476	51,303	(51,639)	158,140

Purpose of the Reserve / To fund:

The net position on individual school balances, comprising surpluses, deficits and the overall deficit on the Mutual Supply Fund

To maintain path alongside Cathays High School

The overall balance held on the mutual scheme for repairs to school buildings

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

Schools Catering Service, including kitchen improvements and cashless transaction system

Unplanned and unforeseen expenditure incurred by or on behalf of the delegated schools budgets

Cyclical replacement of Schools ICT in order to ensure equipment and infrastructure is current and avoid obsolescence

Manage the cash flow implications of the Schools Organisational Plan financial model

Service specific pressures and to enhance financial resilience

Corporate Apprentice Scheme

Planned programme of refurbishment and improvement

Smooth effects of future deficits within ring fenced building control account

Match funding for grant funded initiatives in relation to Bute Park, as per Heritage Lottery Fund agreement

Development of capital business cases

Support initiatives undertaken in connection with the Academy

Council's contribution to the Joint Cabinet for the Cardiff Capital Region City Deal

Donations left to Cardiff Dogs Home to be used for improvements to the home

Cardiff Enterprise Zone in future years

Works at Cardiff Central Market and as potential match funding for external grants bids

Central transport vehicle service

Enhance resilience
City events that contribute to the economy
City wide management and initiatives including supporting marketing and infrastructure
Better integration of community facilities across the public sector
Initiatives arising from the legacy of the Community First Programme
Expansion due to new and changing regulations
Feasibility studies and costs of major events and to offset future pressures arising from fluctuations in income within Venues and Cultural Services
Corporate landlord functions across the Council in order to provide a cohesive and commercial operating model
Mitigate risk of transition post pandemic
WG discretionary grant for cost of living support
Medium term increases in Council Tax Reduction Scheme expenditure
Financial resilience to help manage demand volatility and uncertainty
New ways of working
Non-Domestic Rates due diligence
Preventative measures in relation to safeguarding, the Prevent agenda and emergency management
Costs associated with voluntary redundancy and other employee costs in future years
Housing needs including activities relating to investing in empty homes and bringing them back in use
Energy conservation initiatives
Expected fluctuations in the cost of energy and fuel
Transfer of families from temporary accommodation into permanent homes
Initiatives, repairs and renewals
Supplement staffing and other costs associated with fraud detection
Future Governance & Legal Services initiatives, including projects in connection with ICT upgrades
Improvement and enhancement of infrastructure, assets, activities or services in or around Cardiff Bay
Highway investment
Increases in homelessness pressures
Improve sustainability by maintaining the independence of people in their own homes
Future business process improvement initiatives and other future ICT initiatives
Council building repair liabilities in line with lease terms
Consultancy for inspections and regulatory environment

Protect from future potential insurance claims
Used in connection with revenue invest to save schemes.
Offset deficits or one off expenditure items in the pooled budget, in future years
Local Development Plan and any potential appeals or judicial reviews
Major Projects
Members' ICT software
Local elections
Liabilities to pay a percentage of claims previously settled by Municipal Mutual Insurance (MMI) and contribute to the cost of future settled claims
Council building repairs liabilities in line with the lease terms
Non-Domestic Rates due diligence
Surpluses on parking and enforcement schemes which, under the Road Traffic Act 1984, have to be reinvested in Road Traffic Schemes. Additional details provided in note below
Managing timing and fluctuations of income from fees relating to the disposal of properties
Premises funding requirements
Training and service delivery in respect of Rentsmart Wales
Number of areas within the Resources Directorate particularly where transition to methods of operation are required
Scrutiny member development and training
Future flexibility in relation to the Council's costs of the Shared Regulatory Service
Social care ICT developments
Increase domiciliary support service capacity in conjunction with decarbonisation of services
Ring fenced revenue to fund future costs of the project. Remaining funding to be distributed amongst the participating authorities
Financial resilience and the future budget requirements of the Council over the three year budget period within the Medium Term Financial Plan
Management of risk in relation to major projects and to offer some protection and flexibility to the wider capital programme
Manage in-year fluctuations in funding and financial performance of the service
Initiatives to achieve recycling targets and offset the impact of additional tonnage and associated waste management costs

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

Costs connected with the refurbishment of youth centres

Improve resilience within the Housing Development Capital Programme

Housing repairs and to mitigate against risk within the construction industry

Increase housing stock and improve resilience within the Housing Development Capital Programme

Project costs and scheme development to address issues for council tenants due to benefit cap and universal credit