

## EARMARKED RESERVES GENERAL FUND

This is Appendix 6 to the Budget Report

	Reserve	Estimated balance at 31.03.2024 £000	Estimated Movements		Estimated balance at 31.03.2025 £000	Purpose /To fund:
			To finance budget £000	Other Commitments £000		
1	Adults Social Care	2,166	0	(1,750)	416	Service specific pressures and enhance financial resilience
2	Apprenticeships & Trainees	602	0	(311)	291	Corporate Apprentice Scheme
3	Arena Funding Strategy Mitigation	10,000	0	0	10,000	Mitigate interest rate risk associated with the major project
4	Bereavement Services	12	0	30	42	Planned programme of refurbishment and improvement
5	Building Control Regulations	176	0	(59)	117	Smooth effects of future deficits within ring fenced Building Control account
6	Building Safety Developer Loans Administration	500	0	0	500	Administration, set up and due diligence costs for the repayable Welsh Government scheme
7	Bute Park Match Funding	29	0	(22)	7	Match funding for grant funded initiatives in relation to Bute Park, as per related Heritage Lottery Fund agreement
8	Capital Business Case Development	1,294	0	(270)	1,024	Development of capital business cases
9	Capital financing coastal erosion project	1,211	0	(1,211)	0	Manage Welsh Government income re. capital financing costs over 30 year period for coastal erosion
10	Cardiff Academy Training	50	0	0	50	Support initiatives undertaken in connection with the Academy
11	Cardiff Capital Region City Deal	129	0	(43)	86	Contribution to the Joint Cabinet for the Cardiff Capital Region
12	Cardiff Dogs Home Legacy	193	0	(105)	88	Donations left to Cardiff Dogs Home to be used in connection with service improvements
13	Cardiff Enterprise Zone	4,997	0	(4,997)	0	Cardiff Enterprise Zone in future years
14	Central Market Works	135	0	(135)	0	Works at Cardiff Central Market as match funding for external grant bids
15	Central Transport Service	1,788	0	(130)	1,658	Central Transport vehicle service
16	City Wide Management & Initiatives	701	0	(4)	697	City-wide management and initiatives including support for marketing and infrastructure
17	Community Based Services Transition	105	0	0	105	Better integration of community facilities across the public sector
18	Community Initiatives	2,066	0	(716)	1,350	Initiatives arising from the legacy of the Communities First Programme
19	Corporate Events & Cultural Services	6,808	0	0	6,808	Feasibility studies and costs of major events, and to offset future pressures arising from fluctuations in income within Venues and Cultural Services
20	Corporate Landlord Function	335	0	0	335	Corporate landlord functions across the Council in order to provide a cohesive and commercial operating model
21	Corporate Recovery Risk	3,150	0	(400)	2,750	Mitigate risk of transition post pandemic
22	Council Tax & Council Tax Reduction Scheme	2,153	0	0	2,153	To manage both CTRS Demand and CT Premia Fluctuations
23	Demand Pressures	5,602	0	0	5,602	Financial resilience to help manage demand volatility and uncertainty
24	Digital Transformation	2,371	0	0	2,371	To provide Investment in driving digital change in our delivery of services
25	Discretionary Rate Relief	100	0	0	100	NDR due diligence

26	Emergency Management, Safeguarding and Prevent	139	0	0	139	Preventative measures in relation to safeguarding, the Prevent agenda and emergency management
27	Employee Changes	9,627	0	(2,000)	7,627	Costs associated with voluntary redundancy and other employee costs in future years
28	Empty Homes & Housing Needs	1,519	0	(623)	896	Housing needs including activities relating to investing in empty homes and bringing them back into use
29	Energy Conservation (One Planet)	1,102	0	(317)	785	Energy conservation initiatives
30	Energy Market Volatility	2,336	(500)	0	1,836	Unexpected fluctuations in energy costs
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	130	0	0	130	Improvement and enhancement of infrastructure, assets, activities and services in or around Cardiff Bay
35	Highways Section 278	167	0	(33)	134	Highway investment
36	Homelessness	1,763	0	(1,315)	448	Increases in homelessness pressures
37	Housing Support	674	0	(270)	404	Improve sustainability by maintaining the independence of people in their own homes
38	ICT Holding Account	731	0	(150)	581	Future business process improvement initiatives and other future ICT initiatives
39	Insole Court	148	0	(100)	48	Council building repairs liabilities in line with the lease terms
40	Inspectorate Support	808	0	(600)	208	Consultancy for inspections and the regulatory environment
41	Insurance	8,179	0	(300)	7,879	Protect from future potential insurance claims
42	Invest to Save	261	0	0	261	Revenue invest to save schemes
43	Joint Equipment Store - Pooled Budget	515	0	0	515	Offset deficits or one off expenditure items in the pooled budget, in future years
44	Local Plan	159	0	(126)	33	Local Development Plan and any potential appeals or judicial reviews
45	Major Projects	117	0	0	117	Major Projects
46	Members Development	20	0	0	20	Members' ICT software
47	Municipal Election	391	0	100	491	Local elections
48	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
49	New Theatre Repairs	439	0	40	479	Council building repairs liabilities in line with the lease terms
50	Non-Domestic Rates Due Diligence	60	0	0	60	Manage fluctuations between years on NDR Revaluations
51	Out of School Childcare	76	0	(15)	61	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
52	Parking & Enforcement	532	0	(145)	387	Surpluses on parking & enforcement schemes which, under the Road Traffic Act 1984, have to be reinvested in Road Traffic Schemes
53	Property Asset Management	16	0	0	16	Managing timing and fluctuations of income from fees relating to the disposal of properties
54	Red Dragon Centre	1,667	0	(1,230)	437	Premises funding requirements
55	Rentsmart Wales	582	0	0	582	Training and service delivery in respect of Rentsmart Wales

56	Resources	2,886	0	(273)	2,613	Number of areas within the Resources directorate, particularly where transition to new methods of operation are required
57	Schools Formula Funding	1,882	0	(700)	1,182	Unplanned and unforeseen expenditure incurred by or on behalf of the delegated schools budgets
58	Schools Organisation Plan	2,283	0	(1,430)	853	Manage the cash flow implications of the School Organisational Plan financial model
59	Scrutiny	81	0	0	81	Support Scrutiny function including member development and training
60	Social Care Worker Mobility	542	0	0	542	Increase domiciliary support service capacity in conjunction with decarbonisation of services
61	South East Wales Construction Framework	2,002	0	0	2,002	Ringfenced revenue to fund future costs of the project. Remaining funding to be distributed amongst the participating authorities
62	Strategic Budget	7,058	(3,000)	(306)	3,752	Financial resilience and future budget reduction requirements over the period within the Medium Term Financial Plan
63	Treasury Management	7,442	0	(2,138)	5,304	Management of risk in relation to major projects and to offer some protection and flexibility to the wider capital programme
64	Town Centre Loan Scheme	120	0	0	120	Administration and re-investment of interest. This is required in accordance with the terms and conditions of the loan
65	Wales Interpretation and Translation Service	331	0	0	331	Manage in-year fluctuations in funding and financial performance of the service
66	Waste Management	1,365	0	(1,165)	200	Initiatives to achieve recycling targets and offset impact of additional tonnage and associated costs
67	Welfare Reform	2,366	0	(729)	1,637	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	437	0	(125)	312	Costs connected with the refurbishment of youth centres
	<b>TOTAL</b>	<b>108,752</b>	<b>(3,500)</b>	<b>(24,073)</b>	<b>81,179</b>	

	Reserve	Estimated balance at 31.03.2024 £000	Estimated Movements		Estimated balance at 31.03.2025 £000	Purpose /To fund:
			To finance budget £000	Other Commitments £000		
1	Council General Reserve	14,255	0	0	14,255	Impact of unexpected events or emergencies

#### SCHOOLS RESERVES AND BALANCES

	Reserve	Estimated balance at 31.03.2024 £000	Estimated Movements		Estimated balance at 31.03.2025 £000	Purpose /To fund:
			To finance budget £000	Other Commitments £000		
1	Schools Reserves	5,000		(15,000)	(10,000)	Aggregate School Balances / Deficits
2	Primary / Special School Repairs	1,001		(100)	901	To fund schools repairs and maintenance

#### EARMARKED RESERVES HOUSING REVENUE ACCOUNT

			Estimated Movements	
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	Reserve	Estimated balance at 31.03.2024 £000	To finance budget £000	Other Commitments £000	Estimated balance at 31.03.2025 £000	Purpose /To fund:
1	Housing Development Resilience Reserve	1,000	0	1,600	2,600	Improve resilience within the Housing Development Capital Programme
2	Housing Repairs and Building Maintenance	4,121	0	(1,500)	2,621	Housing repairs and to mitigate against risk within the Construction Industry
3	Welfare Reform	179	0	(179)	0	Project costs and scheme development to address issues for council tenants due to benefit cap and universal credit
	<b>TOTAL</b>	<b>5,300</b>	<b>0</b>	<b>(79)</b>	<b>5,221</b>	

	Reserve	Estimated balance at 31.03.2024 £000	Estimated Movements		Estimated balance at 31.03.2025 £000	Purpose /To fund:
			To finance budget £000	Other Commitments £000		
1	HRA General Reserve	15,502	0	0	15,502	Impact of unexpected events or emergencies within the HRA