Havant Borough Council

Appendix E - Reserves

Earmarked Reserves	Balance at 31/03/2021	Transfers in	Transfers out	Balance at 31/03/2022	Estimated Movements in Reserves 2022/23	Balance at 31/03/2023	Estimated Movements in Reserves 2023/24	Estimated Movements in Reserves 2024/25	Estimated Movements in Reserves 2025/26	Estimated Movements in Reserves 2025/26	Balance 31/03/2027
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
General Fund - earmarked	(23)			(23)	(52)	(75)					(75)
S31 Grant Reserve	(8,623)	(4,009)	8,623	(4,009)	3,711	(298)					(298)
Insurance Reserve	(653)			(653)		(653)					(653)
Capital Reserve	0			0		0					0
Restructuring Reserve	(418)			(418)		(418)					(418)
Financial Management Reserve	(3,867)			(3,867)		(3,867)					(3,867)
Externally funded Reserve -earmarked reserve	0			0		0					0
Service Support Reserve	(1,304)			(1,304)		(1,304)					(1,304)
Regeneratiion Reserves including Meridian	(990)			(990)		(990)					(990)
Leisure Contingency Reserve	(950)			(950)		(950)					(950)
Pensions Resilience Reserve	(789)	(737)		(1,526)	(789)	(2,315)	(789)	(789)	(789)	(789)	(5,471)
Covid Financial Resilience Reserve	(2,180)			(2,180)	1,950	(230)					(230)
Total	(19,797)	(4,746)	8,623	(15,920)	4,820	(11,100)	(789)	(789)	(789)	(789)	(14,026)

	Balance at 31/03/2021	Transfers in	Transfers out	Balance at 31/03/2022	Estimated Movements in Reserves 2022/23	Balance at 31/03/2023	Estimated Movements in Reserves 2023/24	Estimated Movements in Reserves 2024/25	Estimated Movements in Reserves 2025/26	Estimated Movements in Reserves 2025/26	Balance 31/03/2027
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
General Fund bf	(3,509)			(3,509)		(3,509)					(3,509)
Movement in year	0	0	0	0	0	0	(123)	533	538	329	1,277
General Fund cf	(3,509)	0	0	(3,509)	0	(3,509)	(123)	533	538	329	(2,232)

Capital Reserves	Balance at 31/03/2021	Transfers in	Transfers out	Balance at 31/03/2022	Estimated Movements in Reserves 2022/23	Balance at 31/03/2023	Estimated Movements in Reserves 2023/24	Estimated Movements in Reserves 2024/25	Estimated Movements in Reserves 2025/26	Estimated Movements in Reserves 2025/26	Balance 31/03/2027
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Useable Capital Receipts Reserve	(10,321)			(10,321)		(10,321)					(10,321)
Capital Grants & Unapplied Contributions	(6,515)			(6,515)		(6,515)					(6,515)
Community Infrastructure Levy	(9,361)			(9,361)		(9,361)					(9,361)
Total Capital Reserves	(26,197)	0	0	(26,197)	0	(26,197)	0	0	0	0	(26,197)