

Reserves

Appendix E

Description	Opening Balance	Proposed use 2009/10	Proposed Transfers to	Transfer to General Fund	Closing Blance 2009/10	Commentary on use/proposed transfer
Corporate Reserves						
Performance Reward Grant	218				218	Reserve relates to LAA Performance Reward grant that was accrued in 2008/09. The amount accrued relates to the NEET target. CBC is committed to transferring this income to the Children's Trust for use in support of LAA Targets.
Mid Beds PFI	7,567	7,567			0	This is Local Authority's contribution to meet the funding gap on the Schools PFI. Transferred to General Reserves in 2009/10 to remove need for revenue contribution for Transition Costs and funded through base budget in the future.
NIRAH	150	42			108	Balance of existing commitment to support start-up costs of Nirah project; being managed by Central Bedfordshire
Redundancy/Harmonisation Reserve		1,409	1,500		91	Created from the utilisation of the PFI reserve to fund voluntary redundancy costs.
Insurance reserve		30	1,000		970	Created from the utilisation of the PFI reserve to fund Council insurance claims.
Insurance Fund	2			2	0	Fund used for Council insurance claims.
Joint Facility Strategy	85			85	0	A fund for Leisure Centre joint use facilities.
	8,022	9,048	2,500	87	1,387	
Business Transormation Reserves						
MAA Study	3			3	0	The reserve relates to income received in 2008/09 from the East of England Regional Assembly for the completion of a feasibility study for a Multi Activity Area Agreement.
Benefit Subsidy Equalisation	1,438	784		654	0	Fund provides protection against the volatility of the Housing and Council Tax benefit subsidy. It has also been used to fund IBS Project.
LSP	91	43			48	Funding for sustainable neighbourhoods. £30k of this reserve is be used to fund a post until September.

Description	Opening Balance	Proposed use 2009/10	Proposed Transfers to	Transfer to General Fund	Closing Blance 2009/10	Commentary on use/proposed transfer
Policy	13			13	0	The reserve was created to provide a fund for initiatives relating to the climate change strategy and carbon management plan (CMP).
SCRIBE	99			99	0	Sharing Community Related Information in Bedfordshire Electronically (SCRIBE). Funds to develop central map based system.
Public consultation fund	10			10	0	To fund public consultations
Community Engagement Work			6	6	0	To support the implementation of the Council's Community Engagement Work. Additional funding will be sourced from EEDA's Targeted Support Grant 2010/11.
Voluntary and Community Sector Organisations			20	20	0	To rmeet legacy commitments to Voluntary and Community Sector Organisations.
Targeted Support for Empowerment Improvement Project			18	18	0	To cover staff costs for the management, administration and roll out of the Targeted Support for Empowerment Improvement Project.
	1,654	827	44	823	48	
Children's Services						
Vandyke sportsfield	134	134			0	Funds being built up at one school to pay for replacement sports pitch. Repaid to school in 2009/10.
Houghton Regis Library	28			28	0	Funds for finishing the fitting out and equipping the new Houghton Regis library.
Promotion of youth	34			34	0	Funds to support the involvement of young citizens in the decision making process. (ex Mid Beds.)
Promotion of youth and Community Safety	10			10	0	Funds to support the involvement of young citizens in the decision making process. (ex Mid Beds.)
Designated Teacher Funding			22	22	0	Current year underspend - to contribute to Virtual School programme in 10/11
TEACCH Training			20	20	0	Current year underspend - to contribute to delivery of TEACCH training in 10/11
Family Link			21	21	0	To fund equipment for foster carers to provide support to children with disabilities under a new fee based scheme

Description	Opening Balance	Proposed use 2009/10	Proposed Transfers to	Transfer to General Fund	Closing Balance 2009/10	Commentary on use/proposed transfer
School Forum			3		3	To support the DSG training for the School Forum taking place May 2010.
Statementing	78	78			0	Any underspend has to be carried forward to the schools as agreed at Schools Forum. Non Discretionary Carry Forward
Standards Fund	33				33	Standards Fund grant matchfunding which can be carried forward, must be spent by the 31st August as per DCSF guidelines.
School Meals	79			79	0	Essential maintenance on school kitchens to comply with Government legislation delayed. 3 refurbishments not completed in 2008/09 so need to be carried forward.
Local Safeguarding Children Board (LSCB)	19		6		25	BCC, and other partners, agreed that LCSB could carry over underspend. CBC share of underspend plus partners unspent funds for training
Developing Specialist Provisions - ASD Lower Sch	191				191	DSG Funded - Non Discretionary Carry Forward. Will be used to fund capital projects 2010/11
Developing Specialist Provisions - ASD Middle Sch	232				232	Reserve required towards Capital Cost of an ASD Middle School & Holmead school proposal. DSG Funded - non Discretionary Carry Forward. Will be used 2010/11
International Links	16			16	0	Primary Study visits - Summer term 2009.
Family Link	73			73	0	To fund building extension for foster carers to provide support to children with disabilities under a new fee based scheme. Relates to one family.
Connexions	50			50	0	Commitment to Bedfordshire and Luton Community Foundation contribution towards the Supporting Young People fund. Reserve no longer needed paid through base budget 2010/11
School Specific Contingency	671	99	302		874	Formula changes, schools based redundancies, exceptional costs for schools, in year pupil increases and other items agreed via Schools Forum. DSG Funded - Non Discretionary Carry Forward.

Description	Opening Balance	Proposed use 2009/10	Proposed Transfers to	Transfer to General Fund	Closing Balance 2009/10	Commentary on use/proposed transfer
Long Term Absence (Schools)	64	64			0	Managed by the Bursar Services Team which is a shared service hosted by Central. Schools contribute to the reserve which pays out to cover costs of supply cover in cases of long term sickness.
Teachers pension consultancy	6			6	0	Funds for consultancy fees payable to Teachers Pensions Consultancy for the Annual Service Return. Work carried into 2009/10
	1,719	375	374	359	1,359	
Corporate Resources Reserves						
Elections Fund	94	52			42	Equalised annual revenue contributions from service
Specialist Support Fund	88	40		48	0	committed to short term consultant use
Lease car Reserve	344			344	0	Committed against scheme withdrawal over next 2 years
Legal expenses fund	97			97	0	Fund for possible legal costs
HR consultants	8			8	0	Unspent budget to fund HR consultants
	99			99	0	Equalisation fund to stabilise effect of Development control legal costs.
Development control legal						
Interest Equalisation	1,287			1,287	0	Fund to smooth out effects of fluctuations in interest rates.
Corporate Management Strategy	48			48	0	South Beds reserve for Corporate Management Strategy .
Repairs and Renewals	325			325	0	To meet future repairs and maintenance costs.
HR Heart recruitment			5	5	0	To provide funding that would enable the HEART Agency to expand and develop. Will be used in 2010/11 for marketing materials, advertising and recruitment costs. Heart is a shared service and Bedford Borough have agreed to match this reserve if it is approved.
HR Occupational Health			70	70	0	To be used for in 2010/11 for employee staff costs.
HR Salary sacrifice			4	4	0	To support the on going HR administration costs of benefits including child care vouchers and the new cycle to work scheme.
HR TDA external funding - recruitment			12	12	0	This funding will be used in 2010/11 to implement the Schools Recruitment Service. TDA Funded - Non Discretionary Carry Forward
	2,390	92	91	2,347	42	

Description	Opening Balance	Proposed use 2009/10	Proposed Transfers to	Transfer to General Fund	Closing Balance 2009/10	Commentary on use/proposed transfer
Social Care Health and Housing Reserves						
Social Care Reform Grant	115	115	200		200	Underspend from the second year of a three year ring fenced grant to enable Local Authorities to achieve national targets to implement 'Personalisation' by March 2011. The funding will be invested in service remodelling to deliver future efficiency gains
Supporting People Admin Grant	35			35	0	This reserve will be used to provide additional capacity in undertaking a comprehensive needs analysis that is required during 2010/11 to establish Central Beds as an independent commissioner of Supporting People services.
Priority Needs Homelessness	44			44	0	Earmarked to be spent with Aragon HA for temporary accommodation needs
Choice Based lettings	13	13			0	This reserve to transfer back to the HRA as a separate fund is no longer required
Housing Needs Assessment	91			91	0	To fund Audit Commission inspections of Housing Services during 2010/11 and survey work related to Private Sector Stock condition.
Stock Condition survey	51			51	0	Fund to maintain register of condition of Mid Beds housing stock.
Home improvement agency	122			122	0	Fund to support claimants who opt to use Home Improvement Agency guidance and advice.
DWP Housing Allowance	37			37	0	Funding from DWP for software, training and publicity for new benefit claims from private tenants under the Local Housing Allowance Regulations.
Housing Benefits	325			325	0	For fraud prevention, new technology and subsidy variations.
Learning Disabilities			626		626	This is the potential underspend subject to final agreement on the disaggregation of the 2009/10 Learning Disabilities transfer between Central Bedfordshire Council and Bedford Borough. The transfer is ring-fenced funding from NHS Bedfordshire linked to previous long stay hospital expenditure. It will be used to remodel services to deliver efficiencies in 10/11 and in future.
	833	128	826	705	826	

Description	Opening Balance	Proposed use 2009/10	Proposed Transfers to	Transfer to General Fund	Closing Balance 2009/10	Commentary on use/proposed transfer
Sustainable Communities Reserves						
Archaeology	97		69	166	0	Trading reserve
Cycling Initiative	15			15	0	Required for sustainable transport commitments
Knowledge Sector Promotional Material	11			11	0	Established to meet sustainable transport commitments in 2009/10.
Maintenance of Pollution Interceptor	5			5	0	Project underspend. Economic Dev't project being managed jointly by CBC and BBC.
	141	125	300		316	A grant fund for community groups and Town and Parish Councils, to be used to fund capital projects. £74k is the total value of grant applications authorised to date that have not yet been claimed. £240k can be returned to general fund.
Grant Aid Fund						
Cemeteries Fund	97	97			0	To be amalgamated to one reserve - Grant Aid Fund
Community Project Programme Fund	99	99			0	To be amalgamated to one reserve - Grant Aid Fund
Village Investment Partnership Progr	104	104			0	To be amalgamated to one reserve - Grant Aid Fund
Local Development Framework	590			590	0	Equalised annual revenue contributions from service
Conservation Fund	34				34	Fairfield Hospital S106 works to listed building. Capital
Building Control	92		124	216	0	Equalise 3 year trading position
DEFRA	273			273	0	Capital set off
Dunstable Master Plan	1,791				1,791	Plan due early 2010
Housing Planning Delivery Grant	739		200	189	750	Funding of posts to be reduced over three years.
Refuse Recycling	211			211	0	Committed to funding posts
Leighton Buzzard Town Centre	15			15	0	Former South Beds reserve.
Archives and records office	71			71	0	Funds held for excess storage capacity & temporary shelving
Archives - Document Purchase	8			8	0	Pubic donations for purchase of archive material
SNAP Dance	31			31	0	Funds to promote youth activities
Saxon Pool profit share	-13				-13	This fund is a contractual obligation. A share of the profit from the centre is put into a fund for reinvestment in the facilities
Bedford & Luton Resilience Forum	12		53		65	Held on behalf of BLRF
MEND	30	6		24	0	Leisure Servcies Grant from NHS Bedfordshire to deliver childhood obesity programe from 2009-11

Description	Opening Balance	Proposed use 2009/10	Proposed Transfers to	Transfer to General Fund	Closing Balance 2009/10	Commentary on use/proposed transfer
Sandy Sports and Leisure Centre and Dual use Profit Share Account	31				31	This fund is a contractual obligation. A share of the profit from the centre is put into a fund for reinvestment in the facilities.
Crimebeat	12				12	Funding generated from a year-on-year SLA with Crimebeat.
Adaptation of open space	449				449	Revenue contribution received from developers for maintenance of adopted recreation, play and openspace sites.
Beds Conference bureau	18	18			0	Conference venue funding
HECA East network	2			2	0	Fund for officers supporting Home energy Conservation Act.
HMO Registration/licencing	3			3	0	Future HMO licensing costs.
Energy Efficiency	12			12	0	Funds from the Governments' Energy Efficiency Commitment programme.
Houghton Regis Windsor Drive	2			2	0	Former South Beds reserve.
Luton Airport Noise Consultant	10			10	0	Former South Beds reserve.
Grove Theatre	50			50	0	Fund for the installation of the cinema and function room and required for reinvestment in the facility
Smoking enforcement grant	15			15	0	Former South Beds reserve.
Voluntary Community action	15			15	0	Former South Beds reserve.
Flitwick Leisure Centre Build	88	25		63	0	A fund built up from contributions made by Joint Management Committee for reinvestment in the facility
Biggleswade Tennis Fund	23			23	0	Replacement fund required as part of the agreement with the Tennis Association.
Biggleswade Recreation Centre	18		41	59	0	A fund built up from contributions made by the Joint Management Committee for reinvestment in the facility. Can be added to Dual Use Leisure Centre Fund
Houghton Regis Leisure Centre			12		12	A fund for investment in the facility
Flitwick Leisure centre profit share fund	54				54	This fund is a contractual obligation. A share of the profit from the centre is put into a fund for reinvestment in the facilities
Lottery - Sports Development	8			8	0	Lottery grant for play schemes which should be transferred to Leisure revenue budget and not listed as a reserve.
Business growth grants			96		96	Partnership contributions
Development growth			82		82	GAF 3 funding from BBC

Description	Opening Balance	Proposed use 2009/10	Proposed Transfers to	Transfer to General Fund	Closing Balance 2009/10	Commentary on use/proposed transfer
EEDA			60		60	EEDA grants for employment schemes
Economic participation			413		413	Partnership contributions
Regeneration Euro office			19		19	BBC contribution to consultancies
Euro Co-financing			36		36	DWP employment schemes
Development planning			69		69	Partners contribution to Green Infrastructure and Biodiversity posts.
Transport policy			50		50	Development of 2-year Local Transp Plan
Financial Investigations Unit			12		12	Cash seizures held on behalf of third parties subject to Court decisions for compensation orders.
Domestic abuse contribution			17		17	Funds held for the Domestic Abuse Service, as agreed with partners. This is a shared service between Bedford Borough and Central Bedfordshire Councils, Beds Police and Home Office.
	5,263	474	1,653	2,087	4,355	
Total Earmarked Reserves	19,881	10,944	5,488	6,408	8,017	
Housing Revenue Account Reserves						
HRA	4,038	589	312		3,761	
Major Repairs (HRA)	200				200	To cover any shortfall in Major Repairs Allowance due to one-off emergencies affecting HRA housing stock
Business Process Re-engineering (HRA)	46				46	To fund HRA related expenditure to develop service standards as required by the Tenant Services Authority
	4,284	589	312	0	4,007	
School Reserves						
Revenue	8,219	331			7,888	
Capital	4,851		1,179		6,030	
	13,070	331	1,179	0	13,918	
GRAND TOTAL	37,235	11,864	6,979	6,408	25,942	
GENERAL RESERVES	14,372	-19,099	4,600	6,408	6,281	Before Outturn overspend of £1.5M