

General Fund Reserves Update

	31/3/23 £m	Approved Contributions from / (to) Reserves			Proposals Included in Report	Balance £m
		2023/24 £m	2024/25 £m	2025/26 £m	£m	
General Fund Balance	70.046					
Balances Held Under Statute / Regulation						
- Revenue Grants	(16.270)	0.800			9.278	(6.192)
- Council Tax Income for affordable housing	(4.353)	(0.083)	(0.283)	(0.283)		(5.002)
- Developers Contributions: Affordable Housing	(4.298)					(4.298)
- Car Parking	(1.512)					(1.512)
- Developers Contributions: Commuted Sums	(1.242)					(1.242)
- Devolved School Management	(0.722)	0.777			(0.055)	0.000
Sub total	(28.397)	1.494	(0.283)	(0.283)	9.223	(18.246)
Balances Held for Specific (Previously Approved) Purposes						0.000
- Services for Children, Young People & Families	(2.139)	1.858				(0.281)
- Contribution to 2023/24 Revenue Budget	(1.699)	1.687			0.012	0.000
- Perth High School	(1.446)	0.450	0.312			(0.684)
- Culture	(1.172)				0.031	(1.141)
- Learning Estate Decants	(0.700)	0.700				0.000
- Financial Insecurity	(0.680)	0.650			0.030	(0.000)
- School Counsellors	(0.556)	0.227	0.227	0.102		0.000
- Works Maintenance	(0.400)				0.200	(0.200)
- Bertha Park High School	(0.347)	0.274				(0.073)
- Modern Apprentice Scheme	(0.340)					(0.340)
- Project Feasibility Fund (Covid-19)	(0.279)				0.115	(0.164)
- Cemetery Walls	(0.271)	0.076	0.076	0.076		(0.043)
- Primary School at Bertha Park	(0.270)					(0.270)
- Perth and Kinross Offer	(0.252)	0.252				0.000
- PH20	(0.212)	0.150				(0.062)
- Working Smarter (Covid-19)	(0.194)				0.015	(0.179)
- UCI Cycling World Championships	(0.180)	0.180				0.000
- Climate Change	(0.153)					(0.153)
- Ventilation Measures	(0.114)	0.090				(0.024)
- Salix	(0.113)					(0.113)
- Local Area Partnerships	(0.090)					(0.090)
- Community Investment Fund	(0.089)	0.051				(0.038)
- Grounds Maintenance (A9/A85)	(0.060)	0.060				0.000
- Local Government Elections	0.000	(0.053)	(0.053)	(0.053)		(0.159)
- Financial Assistance (Mod)	0.000	(0.020)	(0.020)	(0.020)		(0.060)
Sub total	(11.756)	6.632	0.542	0.105	0.403	(4.074)
Balances Held for Other Purposes						0.000
- Transformation & Workforce Management	(9.530)	2.638	0.260	0.060	0.206	(6.366)
- Covid-19	(2.193)	0.479	0.040			(1.674)
Sub total	(11.723)	3.117	0.300	0.060	0.206	(8.040)
Earmarked Reserves	(51.876)	11.243	0.559	(0.118)	9.832	(30.360)
Uncommitted General Fund Balance	18.170					
Impact of Current Year Projected Outturn	(1.008)					
Commitments from unearmarked Reserves	(0.093)					
Updated Uncommitted General Fund Balance	17.069					
Percentage of Net Revenue Budget	3.6%					