

Appendix 12A

Aberdeenshire Council - Reserves

	Opening Balance at 1 April 2023 £000	Forecast Balance at 31 March 2024 £000	Proposed Balance at 1 April 2024 £000	Balance at 31 March 2025 £000	Balance at 31 March 2026 £000	Balance at 31 March 2027 £000	Balance at 31 March 2028 £000	Balance at 31 March 2029 £000
Working Balances								
General Fund Balance	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Housing Revenue Account Balance	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Total Working Balances	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Statutory Funds								
Uninsured Losses Fund	(1,132)	(1,132)	(1,132)	(1,132)	(1,132)	(1,132)	(1,132)	(1,132)
Winter Maintenance Funds	(1,300)	0	0	0	0	0	0	0
Usable Capital Receipts	(1,116)	(1,116)	(1,116)	(1,116)	(1,116)	(1,116)	(1,116)	(1,116)
Total Statutory Funds	(3,548)	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)	(2,248)
Earmarked Reserves								
Capital Earmarked Reserves								
Capital Receipt Deferred	(422)	(421)	(421)	(420)	(419)	(418)	(417)	(416)
Capital Grants Unapplied Account	(13,380)	(11,100)	(11,100)	(10,600)	(6,888)	(6,888)	(6,888)	(6,888)
Total Capital Earmarked Reserves	(13,802)	(11,521)	(11,521)	(11,020)	(7,307)	(7,306)	(7,305)	(7,304)
Revenue Earmarked Reserves								
Aberdeenshire Farming Museum Purchase Fund*	(61)	(61)	(61)	(61)	(61)	(61)	0	0
Aberdeenshire Heritage Artefact Acquisition Fund*	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)
Estate of the late William Paterson Beedie Bequest*	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)
Tolbooth Restoration Fund*	(55)	(55)	(55)	(55)	(55)	(55)	(55)	(55)
Affordable Housing Reserve*	(7,868)	(8,448)	(8,448)	(8,519)	(8,362)	(8,180)	(8,026)	(8,596)
CCI Reserve*	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)
Pupil Equity Funding	(1,405)	0	0	0	0	0	0	0
Greenness Settlement*	(79)	0	0	0	0	0	0	0
Additional Scottish Government Funding*	(2,527)	(772)	(772)	(772)	(772)	(772)	(772)	(772)
Earmarked reserve - government grants*	(12,296)	(10,288)	(10,288)	(10,288)	(10,288)	(10,288)	(10,288)	(10,288)
Community Culture & Tourism*	(140)	(94)	(94)	0	0	0	0	0
Risk & Inflation Reserve	0	(8,217)	(8,217)	(8,217)	(8,217)	(8,217)	(8,217)	(8,217)
HRA Risk & Inflation Reserve	0	(300)	(300)	(300)	(300)	(300)	(300)	(300)
Health & Social Care Partnership Risk Reserve	0	(2,391)	(2,391)	(2,391)	(2,391)	(2,391)	(2,391)	(2,391)
Local Government Pay Award Reserve	0	0	0	0	0	0	0	0
Teachers Pay Award Reserve	0	0	0	0	0	0	0	0
Transformation Reserve (from Service Concessions)	0	(35,508)	(35,508)	(35,508)	(35,508)	(35,508)	(35,508)	(35,508)
Regeneration and Priority Town Reserve	(2,108)	(1,970)	(570)	0	0	0	0	0
PLACE RESERVE - NEW			(1,400)	(1,450)	(1,450)	(1,450)	(1,450)	(1,450)
Resilience and Recovery Fund	(8,352)	0	0	0	0	0	0	0
Local Authority Continued Economic Recovery Fund (LACER)	(1,691)	(920)	(920)	0	0	0	0	0
DEM Balance	(3,245)	(1)	(1)	0	0	0	0	0
Devolved School Management Projects	(2,221)	0	0	0	0	0	0	0
Infrastructure Fund	(752)	0	0	0	0	0	0	0
Tackling Poverty and Inequalities Reserve	(3,447)	(3,061)	(3,061)	(1,044)	(98)	0	0	0
Roads Maintenance Fund	(3,087)	0	0	0	0	0	0	0
Repairs and Maintenance Fund	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
ECS Holiday Recovery Programme Reserve	(979)	0	0	0	0	0	0	0
Pay Award Reserve	(4,466)	0	0	0	0	0	0	0
Digital Strategy Reserve	(1,493)	(903)	(903)	(516)	0	0	0	0
Rural Development Partnership Fund	(37)	(37)	(37)	(37)	(37)	(37)	(37)	(37)
Carbon Budget Tool Reserve	(312)	(102)	(102)	0	0	0	0	0
Community Resilience Fund Reserve	(43)	(16)	(16)	(40)	(30)	(20)	(10)	0
Total Revenue Earmarked Reserves	(57,224)	(73,704)	(73,704)	(69,758)	(68,129)	(67,839)	(67,614)	(68,174)
Total Earmarked Reserves	(71,026)	(85,225)	(85,225)	(80,778)	(75,436)	(75,145)	(74,919)	(75,478)
TOTAL RESERVES	(85,574)	(98,473)	(98,473)	(94,026)	(88,684)	(88,393)	(88,167)	(88,726)

Note: These figures are provisional pending finalisation of 2023/24 outturn

* These reserves have legal or funding restrictions on their use