

**WEST DUNBARTONSHIRE COUNCIL
RECONCILIATION OF GENERAL FUND RESERVES**

APPENDIX 5

Unearmarked Balance

	£(m)	£(m)
Balance on General Fund as at 31 March 2024 (draft)	13.939	
Capital Grants and Receipts unapplied	(0.212)	
Other Reserves	(0.194)	
Closing General Fund Balance		13.533
Less Earmarked Balances		<u>(9.115)</u>
Unearmarked Balance as at 31 March 2024 (draft)		4.418

In Year Movements:

Available Resources:

Pension Contribution Saving	10.489	
Service Concession	3.259	
Release from Suspense	0.860	
Additional Pension Saving	1.051	
CTAX freeze RSG	1.129	
Allocation of DHP - RSG 24/25	2.265	

Service Reserve Transfer to/from EMR:

Allocation to Community Success Revenue Fund	(0.250)	
Allocation to Youth Success Revenue Fund	(0.100)	
Additional Cost of Living	(0.105)	
Service balances carry forward	(0.237)	
Release of Reserves	0.034	

Strategic Reserve transfer to/from EMR:

Allocation to pension smoothing reserve	(10.489)	
Strategy to rebuild reserves	(3.040)	

Approved use to balance budget - service concession

(3.259)

Total In Year Movements **1.607**

Forecast Service Outturn for 2024/25 as at 31 August 2024

(2.066)

Forecast unallocated Balance as at 31 March 2025

3.959

Prudential Target (3%)

5.400

Forecast unallocated Balance Above/(Below) Prudential Target

(1.441)

Earmarked Balance (further detail at Appendix 6)

	£(m)	£(m)
Earmarked as at 31 March 2024		9.115
<u>In Year Movements:</u>		
Budgeted use of Reserves	(9.343)	
Allocation to service reserve balances	0.658	
Allocation to pension smoothing reserve	10.489	
Strategy to rebuild reserves	<u>3.040</u>	
Total In Year Movements		4.844
Service use of reserves at as at 31 August 2024	(0.767)	
Use of smoothing fund for 2024/25	(0.050)	
In Year use of reserves		<u>(0.817)</u>
Earmarked as at 31 March 2025		<u><u>13.142</u></u>