

Reserve	Type	Balance 31/3/2022 £000	Transfer in £000	Transfer out £000	Balance 31/3/2023 £000	Transfer in £000	Transfer out £000	Balance 31/3/2024 £000	Transfer in £000	Transfer out £000	Balance 31/3/2025 £000	Transfer in £000	Transfer out £000	Balance 31/3/2026 £000	Responsible Lead	Summary, Purpose and Commentary
NNDR Pool Income Reserve	Earmarked	(3,344)			(3,279)			(825)			(825)			(825)	Operational Lead – Place and Environment	Income from Cumbria NNDR pool, earmarked for economic development
Income in year from Pool			(896)													
CAFS from pool				50												
Capital cfwds 2021/22: Flood Relief Scheme improvements				50												
Economic Development Fund re-instate budgets				53												
Grange Lido							2,109									
Great Places Lakes and Dales				33												
Grizedale Arts				35												
Kendal Flood Relief Scheme additional works				375			300									
Kendal Futures Manager				50												
Levelling Up bid preparation				25												
Market Promotion Officer				45			45									
Additional staffing to meet additional demand				126												
Lido project officer				25												
Kendal Business Hub				14												
UKSPK: consultancy to support bid				20												
Arnside viaduct				10												
Sedbergh Economic Partnership				10												
Temporary additional resources				41												
NNDR Pool volatility Reserve	Earmarked	(587)			(587)			(587)			(587)			(587)	Finance Lead Specialist	Share of NNDR pool income retained by pool to offset potential future deficits
Customer Connect Reserve	General	(553)			(145)			(85)			(25)			(0)	Finance Lead Specialist	To fund the implementation of the Customer Connect Project, initially using the Customer Connect budgets from 2016/17 revenue budgets not spent during 2016/17.
Digital Innovation Project Capital Spend				123												
Shared ICT Business Partner Fixed Term				15												
Extended Support for Microsoft SQL Server 2012				25			25			25						
Fund Change to Backup and Disaster Recovery Contract				10			10			10						
Extended Support for Microsoft Windows Server 2012							25			25			25			
BAU Staffing Requests				105												
Digital Innovation				130												
Economic Development Fund	General	(239)			0			0			0			0	Operational Lead – Place and Environment	To encourage economic development in the District and to ensure that unused funds in a particular year can be carried forward.
Cultural Compact				18												
Offset one-off budget savings 2021/22				22												
Business Support				38												
Lancaster, South Cumbria and Barrow Economic Region				26												
Kendal Futures Project Dev Fund				135												
General Fund Major Repairs Reserve	Capital	(406)			(329)			(123)			84			(1)	Operational Lead Delivery and Commercial Services	To fund major repairs and maintenance to General Fund properties that are not capitalisable and would be difficult to accommodate in the annual planned maintenance programme. The Reserve: • acts as a backstop for emergency major repairs. Small amounts of overprogramming accepted in year due to value of slippage in overall capital programme.
Annual contribution			(150)			(150)			(150)			(150)				
Play Area Renewals				65			65			65			65			
Gooseholme Bridge				108												
Grange Lido							292			292						
Capital cfwds 2021/22 Play area renewals				54												
Improving South Lakeland	General	(30)			(30)			(30)			(30)			(30)	Operational Lead – Place and Environment	To match fund schemes within South Lakeland
Insurance Reserve	General	(30)			(30)			(30)			(30)			(30)	Finance Lead Specialist	To meet expected cost of MMI insurance levy
IT Replacement Reserve	Capital	(125)			(87)			(71)			(71)			(71)	Digital Lead Specialist	To fund the replacement of hardware and software with a preference for the updating of the corporate and networking infrastructure.
Annual contribution			(80)			(80)			(80)			(80)				
Annual spend				118			96			80			80			
LABGI	General	(5)			0			0			0			0	Operational Lead – Place and Environment	To fund non-recurring initiatives that contribute directly to one or more of the Council's priority initiatives.
Development Management System				5												
Local Arts Strategic Partnership	Earmarked	(30)			(0)			(0)			(0)			(0)	Operational Lead – Place and Environment	Monies provided towards Arts Strategy and related activities carried forward for use in subsequent years.
To Support Revenue Contributions to Arts Organisations				30												
LSVT Environmental Warranties	Earmarked	(282)			(282)			(282)			(282)			(282)	Finance Lead Specialist	To pay for environmental insurance until 2032 relating to warranties given as part of the housing transfer.

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Marshall Hooper Reserve	Earmarked	(37)			(37)			(37)			(37)			(37)	Operational Lead – People, Welfare and Income Maximisation	Monies left to the Council as a bequest to be used for housing for the elderly in Grange
Neighbourhood Plans Reserve	Earmarked	(25)			(10)			(10)			(10)			(10)	Strategy Lead Specialist	Grant received for Neighbourhood planning, to be spent on parish referendums etc.
Conservation officer				6												
Cartmel Camp				8												
New Homes Bonus Reserve	Capital	(1,627)			(1,047)			(0)			(0)			(0)	Finance Lead Specialist	Reserve to enable forward funding of eligible schemes through the Council's New Homes Bonus protocol
Income in year			(108)													
Affordable homes				140			341									
Capital cfwds 2021/22: Burton Heritage LIPS				81												
Capital cfwds 2021/22: Disabled Toilets				38												
Capital cfwds 2021/22: LIPS				12												
Capital cfwds 2021/22: Queens park play area LIPS							6									
Grange Lido				242			325									
Grange Prom							375									
Kendal to Lancaster Canal Path				120												
LIPS				55												
NNDR Surplus Reserve	Earmarked	(7,317)			(290)			0			0			0	Finance Lead Specialist	Timing gap between recognising s31 grant and recognising offsetting NDR collection fund deficits.
2021/22 Covid-19 Grant Timing				6,737												
2020/21 Exceptional Deficit: Statutory Adjustment				290			290									
Personal Financial Resilience Reserve	Earmarked	(97)			(30)			(30)			(30)			(30)	Strategy Lead Specialist	New reserve created from unclaimed members allowances earmarked to improve financial resilience
Contribution in year			(23)													
WCM room hire				16												
Cumbria CVS				20												
Fairer South Lakeland				35												
Other contributions under £5k				19												
Revenue Funds for Capital	Capital	(244)			(174)			(7)			(107)			(162)	Finance Lead Specialist	Monies provided from revenue to support the Capital Programme & fund expenditure that may not be capitalisable: annual contribution £100k. Small amounts of overprogramming accepted in year due to value of slippage in overall capital programme.
Annual contribution			(100)			(100)		(100)			(100)			(100)		
Grange flood				150												
Coro Hall Alterations				20												
Grange Regen							157									
Mobile working													45			
Rothay Park retaining wall							40									
Repairs to Ferry Nab Jetty							25									
Parkside Road Cemetery Roof							45									
Tax Income Guarantee Scheme	General	(168)			(168)			(168)			(168)			(168)	Finance Lead Specialist	Grant received 2020/21 to be offset against Covid-19 related Council Tax losses in 2021/22 onwards
Building Control Fee Income Reserve	Earmarked	11			11			11			11			11	Operational Lead – Place and Environment	Statutory ring fenced reserve to record surpluses and losses on building control.
Local Land Charges Reserve	Earmarked	9			9			9			9			9	Operational Lead – Place and Environment	Statutory ring fenced reserve to record surpluses and losses on local land charges.
Licensing Act Reserve	Earmarked	(185)			(185)			(185)			(185)			(185)	Operational Lead – Place and Environment	Statutory ring fenced reserve to record surpluses and losses on licensing.
Hackney Carriage Licensing Reserve / Misc Licensing Reserve / Gambling Licensing Reserve	Earmarked	0			0			0			0			0	Operational Lead – Place and Environment	Statutory ring fenced reserve to record surpluses and losses on licensing.
Total Reserves excluding working balance		(22,539)	(1,640)	12,371	(11,807)	(530)	4,821	(7,533)	(530)	584	(7,479)	(530)	215	(7,794)		
GF Working balance		(1,500)	0	0	(1,500)	0	0	(1,500)	0	0	(1,500)	0	0	(1,500)	Finance Lead Specialist	Buffer against unforeseen & emergency expenditure in-year, inflationary demands, adverse cash flow, inability to use capital resources.
Total Usable Reserves		(24,039)	(1,640)	12,371	(13,307)	(530)	4,821	(9,033)	(530)	584	(8,979)	(530)	215	(9,294)		