

**STATEMENT OF ESTIMATED LEVEL OF RESERVES 2019/2020 TO 2023/2024**

APPENDIX 4

Opening Balance 2019/2020 £	Reserves	Transfer to Reserve £	Transfer from Reserve £	Estimated Opening Balance 2020/2021 £	Transfer to Reserve £	Transfer from Reserve £	Estimated Opening Balance 2021/2022 £	Transfer to Reserve £	Transfer from Reserve £	Estimated Opening Balance 2022/2023 £	Transfer to Reserve £	Transfer from Reserve £	Estimated Opening Balance 2023/2024 £
<b>REVENUE</b>	<b>Usable Earmarked Reserves</b>												
2,196,847	Capital Financing Deferral	700,000	(1,695,730)	1,201,117	470,000	(1,365,070)	306,047	679,400	(679,400)	306,047	687,000	(737,000)	256,047
220,000	Workforce Contingency Reserve	0	0	220,000	0	0	220,000	0	0	220,000	0	0	220,000
180,000	Pension Risk Reserve	0	0	180,000	200,000	0	380,000	0	(200,000)	180,000	0	0	180,000
128,860	BA Training House R&M fund	20,000	0	148,860	20,000	0	168,860	20,000	0	188,860	20,000	0	208,860
14,370	System Development Reserve	0	0	14,370	0	(14,370)	0	0	0	0	0	0	0
164,203	Protecting the Most Vulnerable	0	(72,250)	91,953	0	(50,000)	41,953	0	(41,953)	0	0	0	0
9,518	Estimated Mileage Costs - Joint Headquarters	0	(9,518)	0	0	0	0	0	0	0	0	0	0
885,000	Joint PPE Review	0	(885,000)	0	0	0	0	0	0	0	0	0	0
85,449	ESN Revenue Grant	0	(85,449)	0	0	0	0	0	0	0	0	0	0
<b>3,884,247</b>	<b>SUBTOTAL - EARMARKED RESERVES</b>	<b>720,000</b>	<b>(2,747,947)</b>	<b>1,856,300</b>	<b>690,000</b>	<b>(1,429,440)</b>	<b>1,116,860</b>	<b>699,400</b>	<b>(921,353)</b>	<b>894,907</b>	<b>707,000</b>	<b>-737,000</b>	<b>864,907</b>
1,900,000	General Reserves	0	0	1,900,000		0	1,900,000		0	1,900,000	0	0	1,900,000
1,642,096	Strategic Reserve	1,391,728	(838,746)	2,195,078		(407,820)	1,787,258	0	(642,060)	1,145,198	0	(851,750)	293,448
315,691	Invest To Save Reserve	0	(115,691)	200,000	40,000	0	240,000	40,000	0	280,000	0	0	280,000
1,289,560	TriControl / ESN	0	0	1,289,560		(140,130)	1,149,430	0	0	1,149,430	0	0	1,149,430
1,269,955	Capital Grant Unapplied	0	(10,000)	1,259,955		(1,259,955)	0	0	0	0	0	0	0
<b>10,301,549</b>	<b>Total Usable Reserves</b>	<b>2,111,728</b>	<b>(3,712,384)</b>	<b>8,700,893</b>	<b>730,000</b>	<b>(3,237,345)</b>	<b>6,193,548</b>	<b>739,400</b>	<b>(1,563,413)</b>	<b>5,369,535</b>	<b>707,000</b>	<b>(1,588,750)</b>	<b>4,487,785</b>

**NOTES**

Aligns with approved Capital Programme 2019/2020 (February Fire Authority), and 2020/2021 to 2023/2024 to be approved by Members (Feb 2020).

Borrowing requirement 2021/2022 onwards not incorporated (revenue cost). Included within Medium Term Financial Plan.

**Strategic Risk Reserve**

Assumes an underspend of £1.4m 2019/2020 and that a contribution from the Strategic Risk Reserve is required in years 2020/2021 to 2022/2023 to balance the Revenue Budget (at 50% of forecast deficit).

The Strategic Risk Reserve will be updated following final calculations on NNDR and collection fund balances.

Estimates made around timing of all other EMRs.