

Revenue Reserves	Opening balance £	Forecast transfers in £	Forecast transfers out £	Forecast closing balance £	Description of reserve
Better Care Fund	(3,399,541)	0	1,402,000	(1,997,541)	Funds directed by the BCF Board.
Business Rates Section 31 Grant Reserve	(23,052,535)	0	21,687,000	(1,365,535)	This relates to additional s31 grant to cover for the Covid-19 reliefs granted to businesses.
Business Rates Volatility Reserve	(3,193,668)	0	1,600,000	(1,593,668)	To cover any deficits on business rate collection. £1.6m earmarked for 2023/24 budget per MTFP.
Community Infrastructure Levy Revenue	(329,090)	0	0	(329,090)	CIL contributions to revenue costs.
Covid-19 General Reserve	(2,143,972)	0	2,143,972	0	To meet funding gap in 2022/23 due to the impact of the pandemic, identified in the MTFP.
Insurance Reserve	(901,064)	0	100,000	(801,064)	To fund insurance claims.
Grant funded future commitments reserve	(2,927,866)	(18,019)	2,063,564	(882,321)	New burdens and other unringfenced government grants.
Optalis Development Reserve	(380,747)	0	380,747	0	Optalis Board agreed that this would be provided to offset the Central Management costs
Property Reserve	(500,000)	0	78,000	(422,000)	Funding property specific one-off costs.
Public Health Fund	(587,984)	0	194,500	(393,484)	Ring-fenced Public Health Grant.
Arts funding reserve	(140,000)	0	0	(140,000)	Specific funding for the arts.
Safeguarding Reserve	(194,018)	0	170,000	(24,018)	Use to fund in year spend.
Building Control Reserve	69,241	(69,241)	0	0	Deficit from the joint service to be met from future fees & charges.
Grave Maintenance Reserve	(7,535)	0	0	(7,535)	To meet expenditure on closed graveyards.
Nature Reserve Maintenance Fund	(122,682)	0	0	(122,682)	Arthur Jacobs Nature Reserve.
Old Court Maintenance Reserve	(16,434)	0	0	(16,434)	Art Centre in Windsor
<b>Total earmarked reserves</b>	<b>(37,827,894)</b>	<b>(87,260)</b>	<b>29,819,783</b>	<b>(8,095,371)</b>	

School Reserves					
Schools Forum De delegated school services	(547,029)	0	0	(547,029)	Funding passed back (de-delegated) for school services with Schools Fourum approval.
Sensory Consortium Service	(245,457)	0	70,000	(175,457)	Berkshire joint arrangement for specialist ducation support.
Schools Revenue Balances	(3,003,155)	0	0	(3,003,155)	School specific reserves.
DSG Adjustment Account	2,046,845	0	(197,000)	1,849,845	Ringfenced deficit on education services held separately from general fund.
<b>Total schools reserves</b>	<b>(1,748,796)</b>	<b>0</b>	<b>(127,000)</b>	<b>(1,875,796)</b>	