

	Closing Balance 31/03/2025 (£'000)	Transfers (To)/From (£'000)	Review £'000	Closing Balance 31/03/2026 (£)	Notes
<b>Earmarked Reserves and Balances</b>					
<b>General Fund Balance</b>	<b>(1,760)</b>	<b>0</b>	<b>0</b>	<b>(1,760)</b>	
<b>Council Priorities</b>					
Council Priority: Transformation and Change	(580)	33	248	(299)	£0.248m has been transferred to the 'Capacity Building Reserve' to support future service delivery requirements.
Council Priority: Publica Review	(108)	108	0	0	
Council Priority: Climate Emergency	(233)	12	120	(100)	Balance transferred to the 'Capacity Building Reserve' in line with the approved 2026/27 MTFS.
Council Priority: Housing Delivery	(500)	0	0	(500)	
Council Priority: Local Plan	(1,005)	143	(130)	(993)	
Council Priority: Regeneration/Infrastructure	(200)	70	130	0	Remaining balance transferred to the 'Capacity Resrve' in line with approved. 2026/27 MTFS.
Council Priority: LGR Transition	0	0	(2,000)	(2,000)	£2.0m has been transferred from the Financial Resilience Reserve to establish a dedicated reserve to support Local Government Organisation (LGR) costs.
Council Priority: Capacity Building	0	(531)	(340)	(871)	Underspends from vacancy management and Publica Phase two have been set aside to support additional staffing requirments associated with Local Government Reorganisation.
Council Priority: Capital Financing	0	(165)	0	(165)	Funding set aside from surplus car park income to support the replacement of pay and display machines in 2026/27.
Council Priority: Other Commitments	(82)	3	80	0	Unrequired commitments have been releasted and transferred to the Capacity Building Reserve in line with the 2026/27 MTFS.
<b>Subtotal Council Priorities</b>	<b>(2,708)</b>	<b>(328)</b>	<b>(1,892)</b>	<b>(4,928)</b>	
<b>Risk Mitigation</b>					
Financial Resilience Reserve	(2,943)	(1,241)	1,846	(2,337)	Includes £0.771m gain from the 2025/26 Business Rate Pool. The reserve has funded a £2m transfer to the LGR Transition Reserve, alongside £0.015m of LGR costs and £0.076m of redundancy cost associated with the Publica Phase 2 Review.
Business Rates Risk	(2,079)	(267)	0	(2,346)	Includes a £0.809m budgeted transfer and S31 grant income retained to mitigate future volatility in business rates income.
Treasury Management Risk	(375)	(300)	0	(675)	Inceas reflcts treasury managment income achieved above budget during the year.

<b>Earmarked Reserves and Balances</b>	<b>Closing Balance 31/03/2025 (£'000)</b>	<b>Transfers (To)/From (£'000)</b>	<b>Review £'000</b>	<b>Closing Balance 31/03/2026 (£)</b>	<b>Notes</b>
Planning Appeals Risk	(25)	(695)	0	(720)	Includes transfer of £0.710m of planning fee income received above budget to mitigate future appeals expenditure risks.
Asset Management and Property	(382)	0	0	(382)	
Commercial Property Income	0	(37)	0	(37)	
Extended Producer Responsibility	0	(481)	0	(481)	Includes additional grant income of £0.181m received in year.
Other risk mitigation reserves	(96)	(60)	0	(155)	Includes planned transfer to the Election Reserve of £0.075m to fund future election costs, including provision for LGR shadow elections.
<b>Subtotal Risk Mitigation</b>	<b>(5,899)</b>	<b>(3,081)</b>	<b>1,846</b>	<b>(7,134)</b>	
Revenue Grants/Contributions Unapplied	(1,850)	540	1	(1,310)	Represents grant and contribution income received where no conditions remain outstanding but funding has not yet been applied.
Ringfenced Earmarked Reserves	(57)	(30)	0	(86)	
Other Revenue reserves	(638)	(41)	45	(634)	Includes balances held for specific purposes such as CIL Administration Reserve (£0.3m), Member Training (£0.023m), Counter Fraud (£0.062m), Accommodation Guide (£0.150m), Cotswold Tourism (£0.027m), Communications (£0.020m), Legal Staffing (£0.031m).
<b>Subtotal Earmarked Reserves</b>	<b>(11,152)</b>	<b>(2,940)</b>	<b>0</b>	<b>(14,093)</b>	
<b>TOTAL GF Balance + Earmarked Reserves</b>	<b>(12,912)</b>	<b>(2,940)</b>	<b>0</b>	<b>(15,853)</b>	