

Reserve details - see councils statement of accounts (link below) for further details on reserve descriptions.	2023 to 2024	2023 to 2024	2023 to 2024	2023 to 2024	2023 to 2024	2024 to 2025	2024 to 2025	2024 to 2025
	Forecast opening balance £	Budgeted contribution to reserve £	Budgeted contribution from reserve £	Budgeted reserve transfers £	Budgeted closing balance £	Budgeted contribution to reserve £	Budgeted contribution from reserve £	Budgeted closing balance £
<b>Strategic reserves</b>								
Strategic priorities and Medium Term Financial Strategy (MTFS) reserve - see also appendix 3a	3,966,222	1,756,110	(1,024,373)	0	4,697,959	1,756,110	(501,700)	5,952,369
Investing in our growth agenda reserve - see also appendix 3b	693,004	0	(122,535)	0	570,469	0	(124,985)	445,484
Business rates retention pilot: place-based reserve - see also appendix 3c	1,454,461	0	0	0	1,454,461	0	0	1,454,461
<b>Financial planning reserves</b>								
Invest to save reserve	4,793,356	0	(284,454)	1,000,000	5,508,902	0	(206,073)	5,302,829
COVID-19 reserve	0	0	0	0	0	0	0	0
Business rates retention equalisation reserve	9,083,830	4,699,496	0	(5,000,000)	8,783,326	1,476,568	0	10,259,894
Housing benefits equalisation reserve	320,292	0	0	0	320,292	0	0	320,292
Anglia Revenues Partnership (ARP) reserve	748,813	4,616	0	0	753,429	7,022	0	760,451
Capital project financing and interest equalisation reserve	6,101,046	0	0	0	6,101,046	0	0	6,101,046
Self insured reserve	360,624	20,000	(20,000)	0	360,624	20,000	(20,000)	360,624
Election reserve	275,274	60,000	(200,000)	0	135,274	60,000	0	195,274
Planning reserve	293,360	150,000	(205,551)	0	237,809	150,000	(140,500)	247,309
<b>Service delivery reserves</b>								
Computer equipment reserve	136,428	132,000	(132,000)	0	136,428	132,000	(132,000)	136,428
Office equipment reserve	318,331	74,000	(20,000)	0	372,331	74,000	(20,000)	426,331
Vehicle, plant and equipment reserve	1,136,167	907,798	(2,256,527)	2,000,000	1,787,438	907,798	(947,000)	1,748,236
Waste management reserve	195,024	118,600	(153,450)	0	160,174	118,600	(153,450)	125,324
Car park development reserve	880,246	565,792	(640,000)	0	806,038	565,792	(80,000)	1,291,830
Building repairs reserve - property - see also appendix 3d	4,525,331	1,425,002	(3,169,373)	2,000,000	4,780,960	1,425,002	(3,402,454)	2,803,508
Industrial unit service charge reserve	113,897	0	0	0	113,897	0	0	113,897
Industrial rent reserve	323,061	0	0	0	323,061	0	0	323,061
Building repairs reserve - leisure	230,930	300,000	(233,074)	0	297,856	300,000	(300,000)	297,856
Abbey gardens donation reserve	38,766	0	0	0	38,766	0	0	38,766
Newmarket Stallion statue reserve	20,809	0	0	0	20,809	0	0	20,809
Housing options reserve	1,855,405	1,146,795	(1,440,040)	0	1,562,160	1,156,540	(1,020,370)	1,698,330
<b>Section 106 reserves</b>								
Commuted maintenance reserve	1,327,237	0	(82,930)	0	1,244,307	0	(82,930)	1,161,377
Public Service Village (PSV) reserve	79,699	0	0	0	79,699	0	0	79,699
S106 monitoring officer reserve	12,930	60,000	(68,084)	0	4,846	60,000	(64,846)	0
S106 revenue reserve	80,287	0	0	0	80,287	0	0	80,287
<b>Other reserves</b>								
Gershom Parkington reserve	589,914	8,300	(6,042)	0	592,172	8,300	(6,163)	594,309
<b>Total budgeted reserves:</b>	<b>39,954,744</b>	<b>11,428,509</b>	<b>(10,058,433)</b>	<b>0</b>	<b>41,324,820</b>	<b>8,217,732</b>	<b>(7,202,471)</b>	<b>42,340,081</b>

Please click the link below to access the council's Statement of Accounts webpage where further explanations of the purposes of these reserves can be found

[Statement of accounts \(westsuffolk.gov.uk\)](https://www.westsuffolk.gov.uk/statement-of-accounts)

Reserve details - see councils statement of accounts (link below) for further details on reserve descriptions.	2025 to 2026	2025 to 2026	2025 to 2026	2025 to 2026	2026 to 2027	2026 to 2027	2026 to 2027
	Budgeted opening balance £	Budgeted contribution to reserve £	Budgeted contribution from reserve £	Budgeted closing balance £	Budgeted contribution to reserve £	Budgeted contribution from reserve £	Budgeted closing balance £
<b>Strategic reserves</b>							
Strategic priorities and Medium Term Financial Strategy (MTFS) reserve - see also appendix 3a	5,952,369	0	(501,700)	5,450,669	0	(501,700)	4,948,969
Investing in our growth agenda reserve - see also appendix 3b	445,484	0	(73,885)	371,599	0	0	371,599
Business rates retention pilot: place-based reserve - see also appendix 3c	1,454,461	0	0	1,454,461	0	0	1,454,461
<b>Financial planning reserves</b>							
Invest to save reserve	5,302,829	0	(13,445)	5,289,384	0	0	5,289,384
COVID-19 reserve	0	0	0	0	0	0	0
Business rates retention equalisation reserve	10,259,894	0	0	10,259,894	0	0	10,259,894
Housing benefits equalisation reserve	320,292	0	0	320,292	0	0	320,292
Anglia Revenues Partnership (ARP) reserve	760,451	2,341	0	762,792	2,341	0	765,133
Capital project financing and interest equalisation reserve	6,101,046	0	0	6,101,046	0	0	6,101,046
Self insured reserve	360,624	20,000	(20,000)	360,624	20,000	(20,000)	360,624
Election reserve	195,274	60,000	0	255,274	60,000	0	315,274
Planning reserve	247,309	150,000	(140,499)	256,810	150,000	(140,500)	266,310
<b>Service delivery reserves</b>							
Computer equipment reserve	136,428	132,000	(132,000)	136,428	132,000	(132,000)	136,428
Office equipment reserve	426,331	74,000	(20,000)	480,331	74,000	(20,000)	534,331
Vehicle, plant and equipment reserve	1,748,236	907,798	(2,043,000)	613,034	907,798	(913,800)	607,032
Waste management reserve	125,324	118,600	(153,450)	90,474	118,600	(153,450)	55,624
Car park development reserve	1,291,830	565,792	(80,000)	1,777,622	565,792	(80,000)	2,263,414
Building repairs reserve - property - see also appendix 3d	2,803,508	1,425,002	(2,221,850)	2,006,660	1,425,002	(2,101,850)	1,329,812
Industrial unit service charge reserve	113,897	0	0	113,897	0	0	113,897
Industrial rent reserve	323,061	0	0	323,061	0	0	323,061
Building repairs reserve - leisure	297,856	300,000	(300,000)	297,856	300,000	(300,000)	297,856
Abbey gardens donation reserve	38,766	0	0	38,766	0	0	38,766
Newmarket Stallion statue reserve	20,809	0	0	20,809	0	0	20,809
Housing options reserve	1,698,330	1,082,805	(1,039,051)	1,742,084	1,082,805	(1,057,732)	1,767,157
<b>Section 106 reserves</b>							
Commuted maintenance reserve	1,161,377	0	(82,930)	1,078,447	0	(82,930)	995,517
Public Service Village (PSV) reserve	79,699	0	0	79,699	0	0	79,699
S106 monitoring officer reserve	0	60,000	(60,000)	0	60,000	(60,000)	0
S106 revenue reserve	80,287	0	0	80,287	0	0	80,287
<b>Other reserves</b>							
Gershom Parkington reserve	594,309	8,300	(6,286)	596,323	8,300	(6,412)	598,211
<b>Total budgeted reserves:</b>	<b>42,340,081</b>	<b>4,906,638</b>	<b>(6,888,096)</b>	<b>40,358,623</b>	<b>4,906,638</b>	<b>(5,570,374)</b>	<b>39,694,887</b>

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