

**Appendix D**  
**Summary of Usable Reserves**

The following table shows the current balance on each usable reserve and the movements since 1 April 2018

Reserves	Balance as at 01/04/2018	Movement	Balance as at 31/03/2019
	£'000	£'000	£'000
Usable Capital Receipts	-24,611	2,343	-22,268
Internal Borrowing Reserve	-657	103	-554
Internal Borrowing Repayments	-59	-59	-118
Capital Reserve	-1,274	-3	-1,277
Cremator Replacement Capital Reserve	-549	0	-549
Election Reserve	-190	-40	-230
Sports Facilities Reserve	-21	-10	-31
Local Plan Enquiry Reserve	-71	71	0
Yeovil Athletic Track Repairs Fund	-151	-16	-167
Planning Delivery Reserve	-16	0	-16
Bristol to Weymouth Rail Reserve	-26	-2	-28
Local Authority Business Growth Initiative Reserve	-14	14	0
Yeovil Refresh Reserve	-122	10	-112
IT Replacement Reserve	-10	0	-10
Insurance Fund	-50	0	-50
Transformation Reserve	-2,265	2,036	-229
Treasury Management Reserve	-100	-50	-150
Local Plan Implementation Fund	-125	125	0
Revenue Grants Reserve	-788	284	-504
Medium Term Financial Plan Support Fund	-6,012	993	-5,019
Council Tax/Housing Benefits Reserve	-625	-197	-822
Closed Churchyards Reserve	2	-13	-11
Health Inequalities	-31	0	-31
Deposit Guarantee Claims Reserve	-5	0	-5
Park Homes Replacement Reserve	-165	-61	-226
Planning Obligations Admin Reserve	-35	5	-30
LSP	-8	8	0
Artificial Grass Pitch Reserve	-108	-20	-128
Business Support Scheme (Flooding)	-139	17	-122
Regeneration Fund	-803	-1,291	-2,094
NNDR Volatility Reserve	-3,955	0	-3,955
Ticket Levy Reserve	-35	-29	-64
Waste Reserve	-215	-79	-294
Community Housing Fund	-211	0	-211
Community Safety Reserve	0	-79	-79
Housing & Homelessness Reserve	0	-458	-458
Commercial Inv Risk Reserve	0	-132	-132
Spatial Policy Reserve	0	-334	-334
YIC Maintenance Reserve	0	-20	-20
<b>Total Usable Reserves</b>	<b>-43,444</b>	<b>3,116</b>	<b>-40,328</b>

(Negative Figures = income, Positive figures = costs)

The list above excludes the reserves which are not usable by Members. These are the Capital Adjustment Account, Revaluation Reserve, Available for Sale Reserve, Financial Instrument Adjustment Account, Pensions Reserve and Collection Fund Adjustment Account