

Reserve	Balance b/f 1st April 2007	Balance c/f 31st March 2008	Reason for the Reserve
		£000 £000	
<u>General fund reserves</u>			
General fund	(23,551)	(17,441)	
Total general fund reserves	(23,551)	(17,441)	
<u>Eamarked reserves</u>			
<i>Schools reserves</i>			
Gross Mainstream School Balances	(6,090)	(12,720)	Cfwd of school surpluses in accordance with section 48 of the Schools Standards and Framework Act 1998.
Less:			
VER Net borrowing	3,297	3,270	
Building Schools for the Future	1,703	2,498	
	(1,090)	(6,952)	
Central schools block - DSG	(695)	(3,013)	Cfwd of ring fenced DSG for centrally managed pupil orientated services. Cfwd of surpluses on extended school activities to make greater use of school facilities
Extended schools balances	(1,111)	(2,507)	
Schools consequential loss insurance	(250)	(500)	School reserve to fund any related costs as a result of fires which are not covered by insurance. School reserves for fire prevention works
Schools fire prevention works consortia	(565)	(394)	
<i>Ring fenced reserves</i>			
Leeds learning network	(302)	(109)	Unspent school contibutions used to develop learning platforms and maintain the quality and resilience of the network. Ring fenced reserve for taxi and private hire licensing service.
Taxi & private hire licensing surplus	(732)	(679)	
			The Youth Offending Team is funded by contributions from the partners and a grant from the Youth Justice Board. In the initial years of the partnership surpluses of partner contributions were built up to provide for potential liabilities in relation to fixed term employment contracts and accommodation dilapidation costs. As such the reserve is made up of contributions from all partner bodies. Unspent mayoral allocation cfwd at year end due to the difference between the financial & mayoral years.
Youth Offending Service	(409)	(409)	
Lord Mayor	(36)	(36)	The energy efficiency reserves were created in 2006/07 to fund expenditure on energy efficiency initiatives. Salix made a grant to the authority on the condition that the authority made an equal contribution.
Energy efficiency reserve - LCC	(106)	(229)	
Energy efficiency reserve - Salix	(143)	(175)	Unspent NRF funding to be allocated to schemes in 2008/09. Additional PCT contrn to the learning disability pooled budget in 2007/08. To be used to cover the reduced PCT contribution in 2008/09. Following the sale of Leeds Bradford Airport, employees were no longer permitted to remain within West Yorkshire Pension Scheme. This reserve holds a lump sum receipt from which LCC will meet the pension obligations to these staff.
Members club	(8)	(8)	
Neighbourhoods renewals fund	(114)	(172)	
Adult Social Care PCT Contribution	0	(343)	
LBIA Compensatory Added Years	0	(779)	
<i>Private finance initiative reserves</i>			
7 Schools PFI	(3,097)	(3,069)	}
Less:			
Combined Secondary PFI	1,236	66	
Primary Schools PFI	666	1,175	
Schools PFI - sub Total	(1,195)	(1,828)	
Cardinal Heenan PFI	(11)	(55)	PFI sinking funds
Street lighting PFI	(3,541)	(7,046)	
<i>Accounting reserves</i>			
Landfill allowance trading scheme	(1,359)	0	Technical reserve recognising the market value of any unused LATs
<i>Other available reserves</i>			
Capital reserve	(1,022)	(1,995)	Departmental contns towards prudential borrowing costs of capital schemes received over the life of the asset are put to this reserve and released back to revenue to cover the debt costs over the life of the loan. Use to fund loans to schools to improve catering facilities. For NIP developemnts, now closed. Underspends on the wellbeing area committees.
Catering agency	(194)	(43)	
Network infrastructure project reserve	(64)	0	
Wellbeing	(650)	(499)	
Total General Fund earmarked reserves	(13,597)	(27,771)	
<u>HRA General reserves</u>			
General	(3,712)	(3,712)	
Total general reserves	(3,712)	(3,712)	
<u>HRA Eamarked reserves</u>			
ALMO Inspections	(1,000)	0	Set up costs for current schemes
Contribution to Decency targets	(3,850)	(5,854)	
Easel Demolition (Borrowing) costs	(500)	(500)	
PFI set up costs	(500)	(150)	
Swarcliffe environmental works	(200)	(300)	
Swarcliffe PFI sinking fund	(8,724)	(10,821)	
Lifetime Homes Business preparation	0	(50)	To prepare a business case for sheltered "Lifetime" Homes PFI scheme For the set up costs of the above PFI scheme For bringing ex. warden flats to a reasonable standard so they can be let to tenants For giving financial incentives for single tenants to vacate large, multi roomed properties To restructure the property management team when the decency work stops (VER etc.)
Lifetime Homes PFI set up costs	0	(500)	
Re-instating void sheltered properties	0	(350)	
Underoccupancy pilot	0	(300)	
Early Leavers' initiative	0	(500)	
	(14,774)	(19,325)	