

EXECUTIVE MEMBER: Cllr Gillian Troughton
LEAD OFFICER: Darienne Law – Head of Corporate Resources
REPORT AUTHOR: Ann Treble -Financial Management and Treasury Accountant

SUMMARY

This report details the outcome of the Corporate Leadership Team’s review of the earmarked revenue reserves currently held by Council.

Executive are asked to:

- Note the total of £847k (approved to date) as being released into the current year budget from Earmarked Reserves, as shown in Table 1
- Approve the release of £336k from earmarked reserves to the Unallocated General Fund Reserve, to fund a pension deficit payment in year, as detailed in table 2
- Approve the creation of the ‘Japanese Knotweed’ earmarked reserve as detailed in paragraph 3, to be funded by release from the unallocated general fund
- Recommend to Council (via Budget report) the use of £275k from earmarked Reserves in support of 2014/15 revenue budget as detailed in Table 4 in paragraph 4

1. INTRODUCTION

- 1.1 Revenue reserves play a key role in the management of the Council’s budget. They are used as a contingency against risk, to fund new policy initiatives and to support the Council’s revenue and capital budgets when needed.
- 1.2 This report deals with the review of earmarked reserves only. A separate report details information on the unallocated and risk-based reserves. The Head of Corporate Resources is responsible for advising on the adequacy of reserve levels. In assessing this adequacy account is taken of professional guidance, together with the strategic, operational and financial risks facing the authority. Account is also taken of the key financial assumptions underpinning the budget and financial strategy within the context of the authority’s broader financial management arrangements. It should be noted that there is no specified percentage or limit set by the Government or any other body on the appropriate level of reserves to be held. It is for each authority to set guidelines for its own limits as advised by the Head of Corporate Resources.
- 1.3 New reserves or changes to the use of existing reserves must be approved by the Executive either through the budget monitoring or budget setting process. Forecast calls

on earmarked reserves will be adjusted against the appropriate budgets controlled by the named budget holder provided that they fall within approved parameters.

- 1.4 Reserves may not be over-committed. If potential calls on an earmarked reserve exceed its available balance, then this must be addressed through the budget monitoring process.
- 1.5 The adequacy and appropriateness of each earmarked reserve is reviewed twice yearly; once within the budget setting and review of MTFs (this report) and once reported as part of the year-end processes, which will be used to inform decisions on carry forwards. Once the purpose of an earmarked reserve has been fulfilled, or the balance is higher than is needed, the remaining balance will be returned in the first instance to the unallocated portion of the General Reserve.
- 1.6 Information on the purpose, use and balance, in 2013/14, on individual reserves held by the Council is provided at **Appendix A** to this report.

2 USE OF EARMARKED RESERVES IN 2013/14

2.1 Table 1 – Earmarked Reserves Released into 2013/14 Budget

Reserve	2013/14 £ Release to Revenue Budget
<u>Chief Executive</u>	
Transformational Fund	100,000
<u>Corporate Resources</u>	
Corporate IT Reserve	16,000
NCL Contract	112,424
PFI	7,000
Coastal Management	35,000
Howbank	20,000
Welfare Support (Support NCL contract)	130,000
<u>Regeneration and Communities</u>	
Copeland Seaside Coastal Park	50,000
Working neighbourhoods	72,456
Beacon	49,000
<u>Neighbourhoods</u>	
Crematorium Donations	4,912
Tmac (formerly CAMEO)	25,000
Re cycling	10,000
Bin replacement fund	20,000
Catherine Street Car Park	1,000
<u>Nuclear, Energy and Planning</u>	
Planning for nuclear	44,000
Weddicar Planning (£100k to support NCL contract)	150,000
Total	846,792

2.2 The adequacy and level of the following earmarked reserves has been reviewed and can be released into the unallocated general fund;

- Transformational Fund

This fund currently has a balance of £773k, the reserve was put aside to deal with the one off costs of change including redundancy costs, specialist support, commissioning costs, training and development costs etc. The fund has been utilised in the last year to fund the support to change programme phase 1 and phase 2. The remaining balance is required to fund the costs of the business basics change which may include redundancies, the costs of any office moves and the next phases of the transformation programme. Whilst the full costs of this work are not yet available the fund is substantial and it is estimated that £100K can be returned to the general fund to support the pension deficit.

- Members Induction

This reserve needs to be maintained but can be done so at a lower level, as the base budget contains funds for this purpose, it is therefore proposed to release £5k back to the general fund unallocated reserve.

- Sea Walls

This reserve has not been utilised for a number of years and it is felt that the 'Coastal Management' earmarked reserve which currently has a balance in excess of £240k, could be called upon should the need arise. It is therefore proposed to release the full balance of £9,270 back to the general fund unallocated reserve.

- Universal Credits – Revs and Bens

This fund is to finance the costs of any redundancies arising from the DWP changes to a Universal Credit system for benefits. The DWP wrote to all councils in 2012 and expressed their view that TUPE would not apply to staff currently employed by councils undertaking benefit work on the introduction of universal credit. However this view has not yet been tested as the roll out of universal Credit has slipped. Therefore it is proposed to reduce this reserve from £200K to £150K releasing £50K to the general fund to fund the pension deficit. This reserve will be kept under review as the case law emerges ref the application of TUPE.

- Welfare Support

This fund was set aside to support the Discretionary Housing Payments (DHP) scheme following the introduction of the spare room subsidy, to date the DHP take up has not met the anticipated levels and therefore £40k can be returned to the general fund.

- Beacon Museum Exhibits

This was established to enable pieces for the collection to be purchased (could be used as match funding against external funding). Due to the impending changes at the Beacon in our collaboration with Sellafield Ltd the remaining balance of £20k will not be needed in full and it is therefore proposed to release £10k back to the general fund unallocated reserve.

- Bin Replacement

Assuming changes proposed for the replacement of lost and damaged bins and for new developments are implemented (as proposed in the public consultation) it is anticipated the call on the bin replacement fund will be reduced and therefore it is proposed to release £30k back into the general fund unallocated reserve.

- Development Control – Application Support

This reserve is necessary as there are instances where planning application fees are insufficient to the cost of determination, particular where it is necessary to secure specialist advice. Application numbers and types of application received, and the use of Planning Performance Agreements have resulted in lesser demand for use and whilst it remains important to retain this reserve it is proposed that £5k could be released to the general fund unallocated reserve without leaving the authority exposed to an unmanageable level of risk.

- Planning For Nuclear

This fund was created from the regeneration reserve and monies put aside to support the councils work on national nuclear issues. The reserve is not the only source of funding for GDF activity – we now have other GDF funding £180K which is tightly ring-fenced and anticipated that we can also cover our costs through our planning performance agreements (PPAs) This will enable £30K to be returned to the general fund.

- Weddicar

This reserve was set up to defend the planning decision made in 2012 by the authority. £100K of the original balance was released to fund the NCL contract. The appeal has now found in favour of the authority so the remaining £57k on the reserve can be released into the general fund unallocated reserve.

Table 2 – Release of earmarked Reserves to general Fund Unallocated

Reserve	2013/14 £ Release to Unallocated General Fund Reserve
<u>Chief Executive</u>	
Transformational Fund	100,000
<u>Corporate Resources</u>	
Members Induction	5,000
Sea Walls	9,270
Universal credits Implications - Revs and Bens	50,000
Welfare Support	40,000
<u>Regeneration and Communities</u>	
Beacon Museum Exhibits	10,000
<u>Neighbourhoods</u>	
Bin Replacement	30,000
<u>Nuclear, Energy and Planning</u>	
Development Control – Application Support	5,000
Planning for Nuclear	30,000
Weddicar Planning	57,100
Total	336,370

- 2.4 The total of £336k in table 2 above is being released to the general fund allocated to fund the pension deficit lump sum payment in year, and is reflected in the general fund reserve paper on this agenda.

3 REQUIREMENT FOR NEW EARMARKED RESERVES

- 3.1 The Council has several areas of land which have development potential where Japanese Knotweed is either present or sits on the boundary of the site. Similarly there is a presence of Knotweed on some of the Council's open spaces which abut residential areas. The Council has a legal obligation to prevent the weed from spreading, failure to do so can result in a fine or prison sentence of six months, or both. Therefore doing nothing constitutes causing the weed to grow and is therefore not an option. Further, Japanese Knotweed is a high profile issue with lenders and mortgage companies who are refusing to lend where Japanese Knotweed is present within 7 metres of the boundary of a property. The Council has recent direct experience of the effect of Knotweed eradication at a site which reduced the capital value of the site by approximately one third.

The weed requires treatment over a minimum period of 3-4 years. It is estimated that it will cost the Council circa. £4k per annum on controlling the weed. It is requested that a sum of £20k be released from the general fund unallocated reserve to be an earmarked reserve which will be available for draw-down on an as required basis by the Council's Parks Manager, to fund both current and future treatments and to manage current and ongoing liabilities and to protect the capital value of the Council's land holdings.

Table 3 – Creation of New earmarked Reserves

New Earmarked Reserve	2013/14 £ Release to Earmarked Reserve
<u>Neighbourhoods</u>	
Japanese Knotweed	20,000

4 APPROVALS FOR THE USE OF EARMARKED RESERVES 2014/15 (DRAFT BUDGET)

- 4.1 The current budget build contains funding from a number of Earmarked Reserves, some of which have already been approved for use and some that have not. All are summarised in the table below.

Table 4 – Proposed use of earmarked Reserves in 2014/15 Budget

Reserve	2014/15 £ Release to Revenue Budget
<u>Chief Executive</u>	
Transformation Fund (approved as part of £175k in 2013/14)	125,000
<u>Corporate Resources</u>	
Asset Management	5,500
PFI	7,000
<u>Regeneration and Communities</u>	
Copeland Coastal Seaside Park	50,000
<u>Neighbourhoods</u>	
Crematoruim Donations	344
Tmac Levy (formerly CAMEO)	25,000
Re-cycling	10,000
Bin replacement fund	35,000
Catherine Street Car Park	7,000
Crematorium	10,000
Total	274,844

5 RESERVE TOTALS

- 5.1 In summary, the forecast available reserve balances for the period 2013/14, after allowing for the changes contained within this report are as follows:

Table 5

	31 March 2013 £'000	31 March 2014 £'000
Appendix A – Earmarked Reserves	6,027	4,512

See appendix A for full details of individual reserves

6 RESOURCE REQUIREMENTS

- 6.1 The report details the financial requirement to utilise the council's earmarked reserves to support the current budget and policy framework and that of 2014/15.

7 STATUTORY OFFICER COMMENTS

- 7.1 The Monitoring Officer's comments are: Changes to Earmarked Reserves and release of funding from reserves requires Executive approval
- 7.2 The Section 151 Officer's comments are: Included in the report
- 7.3 EIA Comments:
- 7.4 Policy Framework:

Other consultee comments, if

8 HOW WILL THE PROPOSALS BE PROJECT MANAGED AND HOW ARE THE RISKS GOING TO BE MANAGED?

- 8.1 Through the monthly budget monitoring process in which management and finance staff work together to ensure financial reports are accurate and timely to assist the decision making process of the Council as a whole. Exceptions are reported monthly through Corporate Leadership Team and to Executive on a quarterly basis. It is also good financial practice to report the year-end position on revenue reserves as a consequence of the outturn.

9 WHAT MEASURABLE OUTCOMES OR OUTPUTS WILL ARISE FROM THIS REPORT?

- 9.1 The requirement to use reserves for the year and the level of general and earmarked reserves the Council will have available to support its revenue budget in future years.

List of Appendices

Appendix A – Earmarked Reserves 2013/14 – 2016/17

List of Background Documents:

Quarter 1 & 2 revenue financial monitoring reports

EARMARKED RESERVES 2013/14

Exe 0910114
Item 8
Appendix A

Returned by Manager	Cost Centre	Description	Purpose	Approval	2012/13			2013/14			2014/15			2015/16			2016/17		
					Balance as at 31 March 2013	Contributions in year	Planned utilisation	Release to General Fund	Balance as at 31 March 2014	Contributions in year	Planned utilisation	Balance as at 31 March 2015	Contributions in year	Planned utilisation	Balance as at 31 March 2016	Contributions in year	Planned utilisation	Balance as at 31 March 2016	
Y	80305	CHIEF EXECUTIVE Transformation Fund (formerly Choosing to Change)	Reserve created from £100,000 transferred from balances 2009/10, £455,000 2010/11 service reviews and the transfer of unused earmarked reserve balances totalling £1,083m in December 2010. Funds the Council's Choosing to Change programme of service reviews.	Executive 22/12/10	-872,695		100,000		-772,695		125,000	-647,695		-647,695				-647,695	
	80171	Assist in resourcing Nuclear activities	Assist in resourcing Nuclear. £200k provided to match a pressure included in the 2010/11 budget	Executive 16/2/10	0				0		0	0		0				0	
		TOTAL			-872,695	0	100,000		-772,695	0	125,000	-647,695	0	-647,695	0	0	0	-647,695	
		POLICY & TRANSFORMATION TOTAL			0	0	0		0	0	0	0	0	0	0	0	0	0	
Y	80298	CORPORATE RESOURCES 2010/11 Carry Forwards	Carry forwards approved by the Executive as part of the 2010/11 and 2012/13 out-turn.	Exec 31/5/11	-615,481		615,481		0		0		0		0			0	
N	80148	Revenues & Benefits Shared Service	To provide funds to address any performance issues and implementation on the Revenues and Benefits Shared Service, which are subject to ongoing negotiations with the Shared Service.	Exec 30/05/07	-65,392				-65,392			-65,392		-65,392				-65,392	
Y	80024	Mayors Charity Bequest	To be used for specific purposes approved by the Mayor. Balances relate to former mayors charities and do not relate to the current mayors charity account	Transfers carried out in 2007/08 & 2008/09	-12,967				-12,967			-12,967		-12,967				-12,967	
Y	80230	Members Induction	Set aside from 2007-08 outturn as a contribution to a round of member personal development plans facilitated by NWEQ, scheduled for June 2008	Exec 12/08/08	-10,000				-10,000			-10,000		-10,000				-10,000	
Y	80326	Corporate IT Reserve	New Reserve for Corporate IT needs/Business continuity (from 80077 & 80230 above)		-210,402		16,000		-194,402			-194,402		-194,402				-194,402	
Y	80178	Elections Fund	£10k is set aside each year to smooth the costs of district council elections.	Exec 30/07/07	-16,240	-20,000			-36,240	-20,000	5,500	-56,240	-20,000	-76,240	-20,000			-96,240	
Y	80196	Asset Management Enabling Fund	To fund costs of property disposal e.g marketing, ground surveys These are classed as revenue and so cannot be funded from capital receipts. When set up this was to be maintained at £75k, to be topped up from deminimis receipts (less than £10k) which are classified as revenue.	Set up prior to 31 March 2006	-39,177				-39,177			-33,677		-33,677		3,500		-30,177	
Y	80208	PFI Non Conformance Incidents	To meet costs of minor works and contract changes for the Copeland Centre. This for changes outside the scope of the PFI contract and so additional to the budget for the unitary payment. This reserve is built up from performance deductions against the unitary payment made to London & Regional.	Additional £39.4k agreed Exec 29/06/10	-17,586				-17,586			-17,586		-17,586				-17,586	
Y	80320	NCL Contract	To provide funds for repairs and maintenance 2012/13	Exec 20/12/11	-120,854		112,424		-8,430		0	-8,430		-8,430		0		-8,430	
Y	80137	Environmental Insurance Reserve	Balance on the Environmental Insurance Reserve from GF risk-based reserve	Exec 20/12/11	-90,000				-90,000			-90,000		-90,000				-90,000	
Y	80205	Coastal Management	Created from the merger of 3 x GF risk based reserves - Sea Walls, North Shore, Environmental Warranty and part of the Environmental Insurance Reserve.	Exec 20/12/11	-245,649				-245,649			-245,649		-245,649				-245,649	
Y	80207	PFI Reserve (former Sinking Fund)	Built up from annual contributions from the revenue budget to smooth payments for the PFI scheme over 25 years. Annual contribution from the revenue budget which should be increased by inflation each year.	Reclassified following RPWG 12/04/12	-1,616,248	-149,392	7,000		-1,758,640	-7,000	7,000	-1,758,640	-7,000	-1,758,640	-7,000	7,000	-1,758,640		
Y	80204	Phoenix Court (former Sinking Fund)	Set up to smooth maintenance costs for this enterprise centre. Contributions formerly £3,000 p.a but no made since 2005/06	Reclassified following RPWG 12/04/12	-12,609				-12,609			-12,609		-12,609				-12,609	
Y	80189	Sea Walls (former Sinking Fund)	Started in 2009/10 to build up a fund to pay for works to sea defences. Annual budget contribution £9,270.	Reclassified following RPWG 12/04/12	-9,270				-9,270			-9,270		-9,270				-9,270	
Y	80325	Compensation payments for community asset transfers	Created to meet Authority's potential need to compensate private landowners for delayed disposal of their assets under the Localism Act (needs to be retained at £20k - maximum call in any 1 year)	Exec 18 Dec 2012 (unallocated and risk based reserves)	-20,000				-20,000			-20,000		-20,000				-20,000	
Y	80324	Howbank	Created to meet potential costs of rehousing people at howbank following collapse of shaft Nov 2012	Exec 18 Dec 2012 (unallocated and risk based reserves)	-20,000				-20,000			-20,000		-20,000				-20,000	
Y	80327	MMI	Created to meet Authority's potential liability from winding up of previous insurer, triggered Nov 2012	Exec 18 Dec 2012 (unallocated and risk based reserves)	-372,405				-372,405			-372,405		-372,405				-372,405	
Y	80322	Universal Credit Implications - Revs and Bens	Created to meet the Authority's liability regarding employees redundancy as staff cannot be TUPE'd under the changes regarding the introduction of Universal Credit.	Exec 18 Dec 2012 (unallocated and risk based reserves)	-200,000				-200,000			-200,000		-200,000				-200,000	
N	80329	Welfare Support		Exec 28 May 2013	-200,000		130,000		-70,000			-70,000		-70,000				-70,000	
N		TOTAL			-3,894,280	-169,392	880,905		-3,182,767	-27,000	12,500	-3,197,267	-27,000	-3,217,267	-27,000	7,000	-3,217,267		
		REGENERATION & COMMUNITIES																	
Move to JG	80127	Local Development Framework	To fund Local Delivery Framework. Revenue Budget report to Exec 17/02/09 App G. Further £20k carry forward from 09/10 to support LDF, planning enforcement and conservation planning advice.	Council 24/02/09 Exec 24/01/10	-93,619				-93,619			-93,619		-93,619				-93,619	
Move to JG	80314	Planning Policy- Habitat Evaluation	To meet duties to assess impact of developments on natural habitats. This is from un-ringfenced Habitat Directives grant.	Exec 29/06/10	-33,670				-33,670			-33,670		-33,670				-33,670	
N	80296	Dilapidated Buildings	From 2008-09 outturn, to address derelict and dilapidated buildings. This will provide 'seed' funding to recover costs of work in default.	Exec 30/06/09	-33,966				-33,966			-33,966		-33,966				-33,966	
Move to JG	80180	Dangerous Structures	Transferred from GF risk based reserve	Exec 20/12/11	-17,403				-17,403			-17,403		-17,403				-17,403	
Y	80319	Housing Strategy	To fund the 5-yearly Housing Stock Condition Survey	Exec 20/12/11	-10,000	-10,000			-20,000	-10,000	40,000	10,000	-10,000	0	-10,000	30,000	20,000		
Y	80308	Homelessness Repossession Fund	For activity to reduce repossessions and homelessness	Exec 29/06/10	-22,589				-22,589			-22,589		-22,589				-22,589	
Y	80315	Copeland Seaside Coastal Park	For coastal regeneration programme as outlined in Copeland Regeneration report to Exec on 29/06/10.	Exec 29/06/10	-131,864		50,000		-81,864		50,000	-31,864		-31,864				-31,864	
Y	80197	Working Neighbourhoods	To support Copeland Regeneration Plan.	Exec 12/08/08 and 22/09/09	-72,456		72,456		0		0	0		0			0		
Y	80321	Regeneration Reserve	To provide funds for consultants dealing with Regeneration projects. Balance derived from savings in staff-time dealing with external projects	Council 01/12/11	-1		1		0		0	0		0			0		
Y	80177	Beacon Museum Exhibits	To use (often as match funding) to purchase items for the Beacon museum collection	Precedes 2005/06	-21,014		10,000		-11,014		5,000	-6,014		-6,014		5,000	-1,014		
Y	80283	Beacon (former Sinking Fund)	Set up as part of the agreements with funding partners to ensure that the Beacon is continually upgraded. The fund has been built up from annual revenue budget surpluses generated at the Beacon	Reclassified following RPWG 12/04/12	-162,774		49,000		-113,774			-113,774		-113,774				-113,774	
Y		TOTAL			-699,366	-10,000	181,457		-427,899	-10,000	95,000	-342,899	-10,000	-347,899	-10,000	5,000	-347,899		

EARMARKED RESERVES 2013/14

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by
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Cost Centre	Description	Purpose	Approval	2012/13			2013/14			2014/15			2015/16			2016/17		
				Balance as at 31 March 2013	Contributions in year	Planned utilisation	Release to General Fund	Balance as at 31 March 2014	Contributions in year	Planned utilisation	Balance as at 31 March 2015	Contributions in year	Planned utilisation	Balance as at 31 March 2016	Contributions in year	Planned utilisation	Balance as at 31 March 2016	
NEIGHBOURHOODS																		
31	80046	Crematorium Donations	Donations from the public via a collection box at the Crematorium made specifically for the purpose of maintaining the crematorium and are ringfenced for that purpose.	No approval	-5,256		4,912		-344									
32	80302	Proceeds from Tmac Levy (formally CAMEO tax)	Balance of proceeds from CAMEO tax to be used to fund replacement cremators & mercury abatement.	Exec 29/06/10	-104,508	-50,000	25,000		-129,508	-50,000	25,000	-164,508	-50,000	25,000	-179,508	-50,000	25,000	-204,508
33	80206	Recycling	Balance from the Recycling Sinking Fund transferred to earmarked reserves. Used for equipment purchase	Exec 20/12/11	-43,784		10,000		-33,784		10,000	-23,784		10,000	-13,784		10,000	-3,784
34	80198	Bin Replacement Reserve (former Sinking Fund)	Set up in 2003 to fund the provision/replacement of wheelite bins. Funded from ad-hoc underspends within the revenue budget. Last revenue contribution £44,000 2007/08.	2003/04	-146,262		20,000		-126,262		35,000	-91,262		20,000	-71,262		20,000	-51,262
35	80193	Catherine Street Car Park	Set up as part of an agreement with Cumbria CC who released the land for the Sports Centre car park. Contributions are made from the revenue budget annuity (£5,150) to fund maintenance works at the car park.	Reclassified following RPWG 12/04/12	-77,011	-25,150	1,000		-101,161	-5,150	7,000	-99,311	-5,150	2,000	-102,461		2,000	-100,461
36	80203	Crematorium Sinking Fund	Set up to fund improvements to the car park at the Crematorium. Contributions are made annually to the fund equivalent to £10 per cremation	Reclassified following RPWG 12/04/12	-30,290	-9,500			-39,790	-9,500	10,000	-39,290	-9,500		-48,790	-9,500		-58,290
		TOTAL			-407,111	-84,650	60,912		-430,849	-64,650	87,000	-408,499	-64,650	67,000	-416,149	-59,600	67,000	-418,649
NUCLEAR PLANNING AND ENERGY																		
37	80274	Development Control - Application Support	To support costs of major planning applications, as required.	Exec 27/05/08 & 12/08/08	-25,758				-25,758			-25,758			-25,758			-25,758
38	80294	Building Control - Charges Regulations 2010	This is the balance from £110k carried forward from 2007-08 from salaries underspend, for service improvements.	Exec 27/05/08 & 12/08/08	-20,086				-20,086			-20,086			-20,086			-20,086
39	80273	Development Control - Enforcement	Provides funding for 2 years up to 2011-12 for an enforcement officer.	Exec 27/05/08 & 12/08/08	-11,373				-11,373		11,373	0		0				0
40	80171	Planning for Nuclear	Assist in the future funding of Nuclear activities	Executive 16/2/10 (6,262), Council 1/12/11 (19,361), Executive May 2013	-133,906		44,000		-89,906		44,000	-45,906			-45,906			-45,906
41	80328	Weddicar Planning	Created to defend planning decision made re windfarm in 2012	Exec 18 Dec 2012 (unallocated and risk based reserves)	-207,100		207,100		0			0			0			0
		TOTAL			-398,223	0	261,100		-147,123	0	55,373	-91,750	0	0	-91,750	0	0	-91,750
		GRAND TOTAL			-8,171,566	-284,042	1,474,374		-4,961,233	-101,650	374,873	-4,688,010	-101,650	69,000	-4,720,660	-96,500	97,500	-4,719,650

Reserve funding Pd 6

855,034

27 Y
14 N