

Analysis of Reserves @ 31 March 2010 by Department

	31st March 2010 £	Is there the opportunity to use?	Amount to be retained	Amount to be Appropriated	Other Comments
GENERAL BALANCES					
	-3,660,861				General Balances are at the minimum level and there is pressure from the Councils external auditors to increase this amount
EARMARKED RESERVES 2010/2011					
ADULT SOCIAL CARE					
Handy Persons Grant	-5,145	No	5,145	0	Utilised in 2010/11 against supporting people programme
Careline Control Centre - Replacement & Upgrade	-51,173	No	51,173	0	3 yr replacement programme of control centre soft/ hardware. £30k added each year to cover cost. Next replacement later this year or next.
Piper Solo Account	-20,000	Yes		20,000	No specific commitments against this amount
	-76,318		56,318	20,000	
CHIEF EXECUTIVE					
Migration Impacts Fund Grant	-74,796	No	74,796		Bal b/f already spent in 2010/11
Bootle War Memorial	-297	No	297		Donations made towards new war inscriptions. Figure not applied for many years.
Civic / Mayoral Services Reserve	-164,892	Yes	0	164,892	Committee decision to roll forward underspends on Civic & Mayoral to pay for refurbishment of civic facilities. Resources can be freed up but works cannot be undertaken
Communications Reserve-Excess Income	-12,922	Yes	0	12,922	Excess income transferred to reserve prior to 09/10. Resources can be freed.
Member Training	-4,000	Yes	0	4,000	Old reserve last used in 2006/07. Resources can be freed up
Performance Fund	-154,818	Yes		154,818	Allocated corporately towards invest to save projects with payback into fund.
Performance Underspend	-11,969	Yes		11,969	Resources previously identified to fund development in performance management. Priority re-evaluated
Crosby War Memorial	-300	No	300		Donations made towards new war memorial inscriptions.
Governance Review	-30,264	No	30,264		This funding was rolled forward to pay for salary/ software costs for the governance review project - Money spent and accounted for in 2010/11
Sale of Mayoral Number Plate	-9,050	Yes	0	9,050	Proceeds from sale of mayoral number plate. Resources can be freed up.
	-463,308		105,657	357,651	
CHILDRENS SCHOOL AND FAMILIES					
EARLY YEARS NEW OPPS FUND	-110,101	Yes (Most)	12,101	98000	Originally reserved to find pressures in Early Years. These will now have to be contained within Children Schools and Families. £12101 is a commitment
BASIC SKILLS QUALITY MARK	-5,203	Yes (Most)	603	4600	Expenditure of about £591 is being funded from here in 2010/11 but the remainder is uncommitted and is available
PARENTING SUPPORT STRATEGIC GRANT	-59,903	In Part	48,141	11762	£48,141 being spent in 2010/11. £11,762 is considered available.
14-19 AREA WIDE PLAN		Yes			LSC funding from previous years doesn't have to be repaid. LSC now ceased. It supports the 14-19 Partnership which is reducing greatly in it's functions and staffing. The majority of the funding was received in 2004 and has been increasing/decreasing slightly and being rolled forward since. This can therefore be regarded as available.
	-170,448			170448	
YOUTH EXCHANGES	-17,552	Yes		17552	No commitments against this. Therefore available.
KEY STAGE 4 LSC PARTNERSHIP PROGRAMME	-290,954	Yes		290954	Scheme ends 31/3/11
POST 16 PARTNERSHIP PROGRAMME	-176,702	Yes		176702	Scheme ends 31/3/11
BEDFORD ROAD - EVOLVE HOUSING ASSOCIATION	-7,335	Yes		7335	No commitments against this. Therefore available.
Other Children's Services Projects - Earmarked Reserves	-1,585,187	No	1,585,187		This reserve comprises 44 individual projects which had credit balances at the end of 2009/10. These balances have all been rolled forward into 2010/11 for continued use - in some cases to support expenditure relating to the academic year (i.e. end of August).

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Netherton Youth Centre	-7,315	Yes	0	7,315	This reserve has remained untouched for at least 20 years and will never be used for the purpose intended.
Youth Offending Team	-318,355	In part	293,355	25,000	There are elements of this reserve which are related to the future use of ringfenced grants and contributions from other sources (i.e. not controllable by Sefton). Only £64,000 of the £318,355 total was potentially available at the beginning of the year - now reduced to an estimated maximum of £25,000 by March 2011. .
	-2,749,055		1,939,387	809,668	
CORPORATE FINANCE AND INFORMATION SERVICES					
Capital Reserve	-293,829	In part	198,829	95,000	£95k could be freed up but would need prudential borrowing to replace in order to meet CSF planned maintenance commitments. £141,184 Major Repair Allowance should be retained pending resolution of the VAT sharing agreement with OVH.
Sale of Leased Vehicles	-4,482	Yes	0	4,482	No longer required
Home Office	-112,550	Yes		112,550	Consists of old balances which could be applied, E Govt (£85,550) DWP (£27,000)
Cllr Ward Appeal	-6,593	Yes		6,593	Old reserve of monies relating to a councillor's appeal. A/c not moved in 10 Years
Housing Benefit Development	-3,238	Yes		3,238	May be applied to revenue - residual balance of unapplied subsidy from pre years
IT Strategy	-271,759	No	271,758		Contractually Committed towards the costs of new revs/ bens Northgate system.
Personnel Training Unit	-16,623	Yes		16,623	Reserve relates to training unit underspends in previous years - 09/10 underspend was not transferred. Amount available
DWP Housing Benefit 1 - Admin Costs	-286,839	No	286,839		Bal of additional DWP grant admin grant to be used towards new Northgate Ben System - Contractual Commitment
Discretionary Housing Payments	-61,662	Yes		61,662	Can be put back into revenue.
Performance Standards - Housing Benefits	-261,293	No	261,293		Bal of various scheme monies from DWP to be used towards new Northgate Ben System - Contractual Commitment
Environmental Warranty	-7,889,520	No	7,889,520		This reserve protects the Council against any claim from OVH regarding environmental issues such as contamination. It is a contractual requirement and is considered the minimum necessary. In addition a current legal challenge has been made to the Council and if successful would be a charge against this sum. Not all the amount is available as cash. Some is currently held by OVH
LPSA Pump Priming Grant	-29,695	Yes		29,695	Old balance of LPSA monies probably could be applied to revenue.
	-9,238,082		8,908,239	329,843	
ENVIRONMENTAL AND TECHNICAL SERVICES					
S278 Reserve Account	-35,253	No	35,253		S278 (similar to section 106 - to be used for specific purposes)
Hoarding Inspections	-15,490	In part	67,410	118,096	£67k is required including £40k for the snow plough blades agreed by Cabinet on 27 January.
Scaffolding Inspections	-14,711				
Skip Permits	-155,305				
Air Pollution Management Equipment	-33,102	No	33,102		Ring fenced grant so unable to utilize.
Coastal Change Pathfinder - Defra Grant	-26,000	Yes		26,000	Not committed therefore available
Step Clever - Waste Enforcement	-3,246	No	3,246		Expenditure in year requiring funding.
Taxi Service Surplus	-547,744	No	547,744		Can not be used as a legally ringfenced account.
Taxi Survey	-43,481	No	43,481		This is a legally ringfenced account and can not be used.
Other Licensing New Initiatives	-304,372	In part	54,372	250,000	£54k committed the remainder could be released although Licensing Committee have an expectation that is would be available
Admin. Buildings Sinking Fund	-68,750	No	68,750		Agreed to be used for dilapidation costs in 2010/11, scheduled to increase by £40k p.a re Magdalen House agreement. Sinking fund is a requirement of the lease
	-1,247,453		853,358	394,096	

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LEISURE AND TOURISM					
Events programme	-37,971	No	37,971	0	Now needed due to cancellation of the airshow
Purchase of Works of Art	-67,656	Yes		67,656	Uncommitted therefore available
ERDF Objective 1 2000-06	-206,668	Unknown		206,668	Uncommitted therefore available
Pier Sinking Fund	-400,000	No	400,000		Requirement of HLF Grant - Possible repayment of grant if used for something else
Another Place	-141,466	Yes	0	141,466	Money received from Gormley trust for future maintenance. No commitment known. Brian Gibson confirmed could use the reserve now but if any maintenance issues arise in the future the Council would have to fund them.
Cems	-74,236	No	74,236		Scheme complete, reserve to be used for financing capital spend and maintenance & leasing/ pru borrowing which will need to be found elsewhere if reserve used.
Tree Maintenance Programme (8 yrs)	-1,437	No	1,437	0	s.278 money
Dunes Sinking Fund	-74,250	No	74,250		Funds spent
Formby Pool Sinking Fund	-356,476	No	356,476		Agreement with Formby Land Trust is a sinking fund is set up. Sefton are responsible for all major repairs.
Litherland Sports Park Depreciation	-80,000	No	80,000		Sinking Fund
Netherton Activity Centre Surplus Income	-40,018	No	40,018	0	Required to cover loss of income as no all weather pitch currently at NAC
Golf Income Reserve	-47,790	In part	11,000	36,790	Reserve for improvements to golf course and cover o/s on R&M. Uncommitted reserves can be appropriated
Libraries New Income Initiative	-98,476	In part	28,476	70,000	£28,476 committed balance can be released
Graves in Perpetuity	-57,351	No	57,351		Money invested in perpetuity for the maintenance of graves.
Southport Crem Donation Fund	-24,065	No	24,065		Donations from the public for the maintenance of the crem.
Thornton Crem Donation Fund	-4,994	No	4,994		Donations from the public for the maintenance of the crem.
Plaza Cinema Loan Repayments	-4,069	No	4,069		Interest on a loan to be applied to revenue in 2010/11
	-1,716,923		1,194,343	522,580	
NEIGHBOURHOODS AND INVESTMENT PROGRAMMES					
Business Neighbourhoods	-1,410,106	In part	1,171,000	239,106	Step clever balance. £1,171k needed for Neighbourhoods review.
LA Repossession Prevention Fund Grant	-79,951	No	79,951		Likely balance will be needed to offset expenditure on HD021 (currently (£24k).
Social Housing Fraud Grant	-30,000	Yes		30,000	Unringfenced grant
Carbon Reduction Services	-95,533	No	95,533		Funds to be used to enable Legal/Statutory adherence in respect of Display Energy Certification and Carbon Reduction commitment
Corporate Energy Account	-122,380	No	122,380		Refunds for overcharges - united utilities. Range of invest to save projects now committed which will fully utilize the resources available.
Area Committees	-358,152	In part	168,152	190,000	£190k identified as old commitments which may have been charged elsewhere or are no longer required
DCLG Empty Shops Funding Grant	-49,632	Yes	426	49,206	Unringfenced grant -
Homeless Economic Downturn Reserve	-30,000	In part	7,000	23,000	One off grant in 2009/10 to deal with homelessness through mortgage repossessions. £7k spent to date.
SSCF Neighbourhood Element	-64,457	Yes		64,457	Resources freed up
Step Clever	-58,648	No	58,648		This will be used in 2010/11
WNF Carry Forward	-2,200,270	In part	1,142,000	1,058,270	Resources freed up
Grants to Voluntary Bodies c/fwd	-7,215	Yes		7,215	Resources can be freed up
	-4,506,344		2,845,090	1,661,254	
OPERATIONAL SERVICES					
Step Clever - Cleansing	-60,557	In part	20,557	40,000	Uncommitted element £40k can be freed up
Waste Recycling Surplus	-438,428	In part	38,000	400,428	£38k needed re one off costs re Zonal Collection and new recycling contract. Remainder available

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	-498,985		58,557	440,428	
PLANNING AND ECONOMIC DEVELOPMENT					
Enterprise Gateway/ Step Clever Grant	-82,844	No	82,844		Grant to be utilized
NWDA Grant - New Approaches	-339	Yes		339	Not needed-Old grant from some time ago
Regeneration Programme Income	-187,309	Yes	100,437	86,872	Reserve to fund continuation of BVP when grant ceased (31/03/07) and deficit on farmers markets.
Step Clever Prop Sup Project	-12,822	No	12,822		Still spending - on going project
D.O.E City Challenge Grant (ERDF)	-225,417	Yes		225,417	Income earned from assets acquired/ improved with Gov't Grant and set aside for use on regen projects in the city challenge area. The reserve has been earmarked for a) redundancy costs of staff at the Sefton @ work project which is funded largely from external grants and b) possible match funds for future ESF bids. There are no commitments against this sum at present. It is unlikely that the Government Office will request clawback Not credited with income since 2007/08
ERDF Unutilized Resources	-904,233	Yes		904,233	Grant can be freed up
DLG Refund of Income	-525	Yes	0	525	No longer required
Southport Partnership Action Plan	-47,889	Yes		47,889	Reserve not committed however earmarked for the following:- NWDA prog closure and report £2.5k; Business Leaders Group Marketing £10k; Business Leaders Group website £10k; Regional Growth Fund bid development £25k
SRB Clawback	-25,000	Yes	0	25,000	The final SRB claim has been audited and NWDA have paid full grant to Sefton
South Sefton SRB Grant	-22,303	In part	16,747	5,556	Opportunity to use £5,556. £11,747 committed & further £5k should be retained for unforeseen repayment of grant to NWDA.
Personal Search Companies	-200,000	No	200,000		Set aside in case we need to repay Land Search fees to search companies due to Environmental Information euro directive which prevents us from charging for searches.
Planning Appeals	-50,000	No	50,000		Considered level of reserve to pay for planning appeals.
Sefton Coast Walk Magazine	-2,741	Yes		2,741	Reserve used towards the costs of producing coastal magazine.
	-1,761,423		462,850	1,298,572	
SAFER, STRONGER COMMUNITIES					
Merseyside Emerg Services Press & Media	-1,862	Yes	0	1,862	Contributions from various LA's over many years. Spend towards Emergency Planning.
	-1,862		0	1,862	
	-22,259,754		16,423,799	5,835,954	
ECONOMIC DEVELOPMENT REVIEW					
Bus Ent & Bus Sup Grant	-124,149	No	0		See review of Economic Devt.
GSR - LSC Grant Via Liverpool CC	-145,380	No	0		See review of Economic Devt.
LSC Public Sector Routeway Project	-1,599,979	No	0		See review of Economic Devt.
SLEGI - Working for yourself	-154,914	No	0		See review of Economic Devt.
Southport Tourism Adapt Project	-9,086	No	0		Grant generated on old project. See review of Economic Devt.
SUTS Income Phase 1	-363,128	No	0		Project ended 2009/10. See review of Economic Devt.
	-2,396,637				