

Annex A: GF & HRA Reserves 2021/22

Reserve	Purpose of Reserve	Opening Balance	Cont To	Cont From	Closing Balance	Balance as per GL
<b>General</b>						
Insurance Reserve	Risks covered by the reserve include fire, employer and third party liability, contract guarantee bonds, motor cars, personal accident and other general risks	(8,701,293.86)		373,311.85	(8,327,982.01)	(8,327,982.01)
Planning Functions 20% Fee	Reserve set aside to account for the 20% uplift in planning application fees. The reserve to be invested into the planning service	(340,483.22)	(95,029.00)		(435,512.22)	(435,512.22)
Private Landlord Lease to Let Scheme	Reserve set aside to modernise private landlord properties for future lettings	(234,264.96)	(44,360.00)	5,542.00	(273,082.96)	(273,082.96)
Street Lighting	Set up to equalise cash flows relating to the Council's street lighting PFI scheme	(3,033,481.86)	(1,432,653.08)		(4,466,134.94)	(4,466,134.94)
Lettings Agents Transparency & Redress Scheme	Grant to support the monitoring of lettings agents in the Lettings Agents Transparency & Redress Scheme	(4,770.68)			(4,770.68)	(4,770.68)
Music Service	Development of music education hub	(113,235.20)	(139,542.36)	113,235.20	(139,542.36)	(139,542.36)
North Shields Christmas Market	The Xmas Market runs annually at a 'cost neutral' basis. The balance handed over & now retained in NTC's accounts acts as a contingency for the market (given that the market event is run for the community). If the event makes a loss, the balance/funding held is used to meet the expense. Similarly, if the event makes a profit, the balance will increase. It is expected that the annual event runs on a 'cost neutral' basis for some time to come	(9,081.00)		2,662.00	(6,419.00)	(6,419.00)
Wallsend Festival	The Wallsend Festival runs annually at a 'cost neutral' basis. The balance handed over & now retained in NTC's accounts acts as a contingency for the festival (given that the festival is run for the community). If the event makes a loss, the balance/funding held is used to meet the expense. Similarly, if the event makes a profit, the balance will increase. It is expected that the annual event runs on a 'cost neutral' basis for some time to come	(5,300.00)		1,528.00	(3,772.00)	(3,772.00)
Tynemouth Pool Restoration	A grant from Ministry of Housing, Communities and Local Government to provide planning application support for Tynemouth Pool Restoration	(46,800.00)			(46,800.00)	(46,800.00)
Reinvestment in Leisure Service	Reinvestment in Leisure Service	(111,555.52)			(111,555.52)	(111,555.52)
Alternate Weekly Waste Collection Reserve	Alternate Weekly Waste Collection Reserve	(170,000.00)			(170,000.00)	(170,000.00)
Redundancy & Remuneration Reserve	Reserve to meet the expected cost of redundancies arising from the Change Programme	(1,634,021.88)		109,713.76	(1,524,308.12)	(1,524,308.12)
Support for Change Programme	Reserve to support the implementation of the Change Programme	(4,671,472.20)		173,885.96	(4,497,586.24)	(4,497,586.24)
Community Infrastructure Levy	To be used on the costs associated with the Community Infrastructure Levy	(63,726.00)	(257,359.00)	3,081.00	(318,004.00)	(318,004.00)
Housing Growth	Carry forward of budget to continue to develop initiatives and create the requisite delivery mechanisms to help achieve Cabinet's ambition to enable delivery of 3,000 affordable homes in the Borough over the next 10 years	(98,551.04)		8,868.00	(89,683.04)	(89,683.04)

Lead Local Flood Authority	Funding to support the Council's programme of flooding work in its role as Lead Local Flooding Authority	(11,840.00)			(11,840.00)	(11,840.00)
MHCLG - Self Build	Works associated with the self build and custom build register	(82,656.33)		234.00	(82,422.33)	(82,422.33)
Capita Managed Budget Reserve	Surplus/loss relating to the Capita NTC Partnership Managed Budget	(211,658.29)	(88,905.61)	(356,866.51)	(657,430.41)	(657,430.41)
New Burdens UC Funding	To support welfare in future years as a result of the impact of Covid-19	(19,318.00)			(19,318.00)	(19,318.00)
Training Reserve	This reserve will be available to supplement and support the delivery of the Corporate Training Plan	(160,000.00)			(160,000.00)	(160,000.00)
Welfare Reform	Grant funding from central government to meet the on-going cost of implementing welfare reform and to support welfare in future years as a result of the impact of Covid-19	(151,530.14)	(42,766.64)		(194,296.78)	(194,296.78)
Education PFI Reserve	Established to provide a mechanism which takes account of project cashflows over a 30-year period to enable the yearly equalisation of the additional costs of the PFI schools	(1,450,014.44)	(2,297,068.17)		(3,747,082.61)	(3,747,082.61)
Education Change Reserve	Reserve to reflect potential future risks associated with change to our schools	(1,094,334.10)			(1,094,334.10)	(1,094,334.10)
Assessed & Supported Year in Employment (ASYE) & Student Placements (Children's)	To help newly qualified social workers develop their skills, knowledge and capability, and strengthen their professional confidence. It provides them with access to regular and focused support during their first year of employment in social work.	0.00	(63,427.36)		(63,427.36)	(63,427.36)
Hackney Carriage Unmet Demand Survey Reserve	A ring fenced reserve set up at the request of the Hackney Carriages and Private Hire Trade representatives whereby any surplus from fees is reinvested in the service	(21,163.00)			(21,163.00)	(21,163.00)
Practical support for Self-Isolation	Covid-19 grant to support individuals self-isolating	0.00	(3,220.31)		(3,220.31)	(3,220.31)
Mental Health in Schools	To support the Wellbeing for Education Return project which seeks to better equip education settings to support pupils and students' wellbeing and psychosocial recovery as they return to full-time education this autumn.	0.00	(23,884.00)		(23,884.00)	(23,884.00)
Building Control Reserve	The reserve has been set up to assist in complying with the accounting requirements of the Building (Local Authority Charges) regulations 2010	(160,941.14)	(51,386.00)		(212,327.14)	(212,327.14)
Feasibility Study Reserve	Set up to fund feasibility studies of potential capital schemes	(788,376.59)	(52,376.63)		(840,753.22)	(840,753.22)
ASC Covid Reserve	Covid-19 grants linked to Adult Social Care	0.00	(295,851.75)		(295,851.75)	(295,851.75)
Strategic Reserve	Established to address future potential significant external pressures on the Council's budget	(14,504,241.69)			(14,504,241.69)	(14,504,241.69)
Poverty & Intervention Fund	Established to support our residents in financial hardship	(849,926.90)		117,560.96	(732,365.94)	(732,365.94)
Dudley/Shiremoor Joint Service Centre PFI Reserve	Established to provide a mechanism which takes account of project cashflows over a 25-year period to enable the yearly equalisation of the additional costs of the Joint Service Centre	(1,318,366.32)	(819,601.73)	173,318.40	(1,964,649.65)	(1,964,649.65)
Schools PFI Lifecycle Costs	Established to provide a mechanism to reflect the costs of replacing items of equipment over the life of the PFI contract	(2,232,890.98)			(2,232,890.98)	(2,232,890.98)

MHCLG Bond Bank	This reserve is used to underwrite the deposit required when renting a property and therefore enabling people (over 18) who are homeless or have a housing need to access private lettings	(39,935.00)			(39,935.00)	(39,935.00)
Business Rates Volatility Fund	Established to support potential volatility in business rates income as the market changes post pandemic	0.00	(1,113,000.00)		(1,113,000.00)	(1,113,000.00)
Dudley PFI Lifecycle Costs	Established to provide a mechanism to reflect the costs of replacing items of equipment over the life of the PFI contract	(289,272.72)			(289,272.72)	(289,272.72)
Minimum Revenue Provision Reserve	MRP Reserve	0.00	(5,893,286.35)		(5,893,286.35)	(5,893,286.35)
Salisbury House N Shields Ringfence	Salisbury House Reserve	(38,538.31)	(4,705.29)	41.43	(43,202.17)	(43,202.17)
Saville Exchange N Shields Ringfence	Saville Exchange Reserve	(15,419.04)		15,419.04	0.00	0.00
131 Bedford Street	North Shields Reserve - 131 Bedford Street.	(102,513.81)	(0.40)	15,512.52	(87,001.69)	(87,001.69)
Smokehouses Reserve	Fish Quay Reserve - Smokehouses	(87,604.33)	(0.10)	616.14	(86,988.29)	(86,988.29)
Service Improvement Fund	Support fund established to facilitate the delivery of the major change programme that is required to ensure we continue to provide the services that our people need. The fund also provides Cabinet with the flexibility to make service improvement choices based on feedback from the residents and other key stakeholders	(405,112.74)	(325,000.00)	100,100.00	(630,012.74)	(630,012.74)
Waste Procurement Reserve	A reserve established to manage the future costs of waste provision	(734,012.73)	(252,789.00)		(986,801.73)	(986,801.73)
Pow Dene Reserve	Fish Quay Reserve - Pow Dene	(181,503.92)	(35,315.61)	2,240.49	(214,579.04)	(214,579.04)
Dockmasters Reserve	Fish Quay Reserve - Dockmasters	(19,614.98)		10,399.04	(9,215.94)	(9,215.94)
Working Above The Shops	Fish Quay Reserve - Union Quay Reserve	(64,159.40)		15,514.55	(48,644.85)	(48,644.85)
Local Safeguarding Board	To hold the balance of contributions from various partners and income generated from the LSCB charging policy (in relation to training) on behalf of the LSCB	(103,131.77)	(35,879.69)	0.00	(139,011.46)	(139,011.46)
Vita House Reserve	Fish Quay Reserve - Vita House reserve	(63,500.45)		104.50	(63,395.95)	(63,395.95)
Ballards Smoke House Reserve	Fish Quay Reserve - Ballards Smoke House	(1,257.42)	(73.58)	1,000.00	(331.00)	(331.00)
Barracks Building Reserve	Fish Quay Reserve - Barracks Building	(46,356.19)		961.49	(45,394.70)	(45,394.70)
Whitley Bay CFC PFI Reserve	Established to provide a mechanism which takes account of project cashflows over a 25-year period to enable the yearly equalisation of the additional costs of the Customer First Centre	(773,504.04)	(714,440.76)	56,358.59	(1,431,586.21)	(1,431,586.21)
Whitley Bay CFC PFI Lifecycle Costs	Established to provide a mechanism to reflect the costs of replacing items of equipment over the life of the PFI contract	(212,798.05)			(212,798.05)	(212,798.05)
Apprenticeships	To support the further development of the Council's apprenticeship and training programme, with a particular focus on working with the business partners ENGIE and Capita Symonds	(195,167.00)			(195,167.00)	(195,167.00)
Major Repairs Reserve (MRR)	Reserve that is used for new capital investment in Housing Revenue Account assets	(9,101,739.87)			(9,101,739.87)	(8,227,071.22)

Internal Refurbishment Reserve	A furniture reserve to fund a rolling programme of refurbishments to the Direct Access Units and Dispersed Units	(58,860.23)	(40,000.00)		(98,860.23)	(98,860.23)
HRA Solar PV Green Fund	To support the provision of energy efficiency measures on council dwellings	(768,504.85)	(19,112.08)		(787,616.93)	(787,616.93)
Older Peoples Homes for the Future PFI Reserve	Set up to equalise cash flows relating to the Council's North Tyneside Living PFI scheme	(12,389,542.00)	(727,977.58)		(13,117,519.58)	(13,117,519.58)
New Build	Established to support the provision of New Build Council Housing	(238,656.94)		238,657.00	0.06	0.00
Housing PFI Lifecycle Costs	Established to provide a mechanism to reflect the costs of replacing items of equipment over the life of the PFI contract	(5,169,177.45)	(719,270.64)		(5,888,448.09)	(5,888,448.09)
Surplus on RTB Admin Costs	Reserve created to recognise additional administration payments over and above those required to fund RTB administration costs over the previous two years, have been set aside to supplement financing available for the Housing Investment Plan.	(576,560.80)	(120,639.00)		(697,199.80)	(697,199.80)
HRA Solar PV Maintenance	Maintenance of solar PV systems on new build council dwellings	(10,679.24)	(5,315.88)		(15,995.12)	(15,995.12)
Repairs Options Post 2019	To assist with Repairs Offer Options post 2019	(145,000.00)			(145,000.00)	(145,000.00)
HPC Vehicle Replacement Reserve	A delegated decision on Use of Reserves was taken as part of the project to create the Housing Property and Construction Group which released up to £3m from the North Tyneside Living PFI reserve to fund the purchase of the new fleet. As part of this decision it was agreed that the money recovered to cover the purchase costs over time from the financing element of hire rates, would initially be put into a VRR in order to build resource to replace the fleet as appropriate over the longer term. However, the one stipulation was that the PFI Reserve would have first call on the money to restore its position should that be required. For 2019-20 this resulted in the total applicable sum of £365,394 being split evenly between the Reserve and the VRR with each receiving a contribution of £182,697	(367,978.99)	(183,800.58)		(551,779.57)	(551,779.56)
<b>Sub Total - General Reserves</b>		<b>(74,495,397.61)</b>	<b>(15,898,038.18)</b>	<b>1,182,999.41</b>	<b>(89,210,436.38)</b>	<b>(88,335,767.78)</b>
<b>Grants</b>						
Air Quality Monitoring Grant	Grant to fund support on measures to improve air quality in the local authority area	(42,318.72)			(42,318.72)	(42,318.72)
Step up to Social Work Grant	A programme to provide accelerated entry route into social work for high achieving graduates and career changers	(215,175.73)	(93,306.00)	215,175.73	(93,306.00)	(93,306.00)
Rogue Landlords Grant Reserve	To provide improved reporting systems to assist in tackling rogue landlords in North Tyneside	(1,940.06)			(1,940.06)	(1,940.06)
Tobacco Burdens Grant	To cover any additional costs incurred as a direct result of the implementation new tobacco legislation	(6,497.51)			(6,497.51)	(6,497.51)
Public Health Grant	Department of Health ring-fenced grant made available to local authorities to allow them to discharge their new public health responsibilities	(1,058,599.76)	(992,456.99)	1,058,599.76	(992,456.99)	(992,456.99)

Education Funding Agency	The 16-19 Bursary Fund aims to ensure that every young person participates and benefits from a place in 16-19 training. The SEN element of the reserve is intended to develop special educational needs and disability implementation and services	(1,447,843.63)	(940,386.38)	1,293,585.28	(1,094,644.73)	(1,094,644.73)
Syrian Refugee Grant	The reserve is for the Syrian Refugee Relocation Programme and will be used for spend in-line with this programme. The grant will be spent over the 5 years of the programme, but will be added to/ reduced as the next wave of refugees enter our Borough, with their 5 years of funding starting from this point	(247,601.55)	(186,875.00)		(434,476.55)	(434,476.55)
Assessed & Supported Year in Employment Programme	The Assessed and Supported Year in Employment (ASYE) is designed to help newly qualified social workers develop their skills, knowledge and capability, and strengthen their professional confidence. It provides them with access to regular and focused support during their first year of employment in social work	(13,087.96)			(13,087.96)	(13,087.96)
Test & Trace Service Support	Covid-19 grant relating to the Test and Trace Service	(782,481.95)	(31,446.55)	782,481.95	(31,446.55)	(31,446.55)
Flexible Homelessness Support Grant	Grant to allow councils greater flexibility to prioritise homelessness prevention through new ways of working	(229,641.50)	(52,589.00)		(282,230.50)	(282,230.50)
RRP Tenancy Support	Tenancy Support for Rapid Rehousing Pathway Scheme for Homelessness	(32,084.00)			(32,084.00)	(32,084.00)
Hardship Fund	Established from the unused balance of the Hardship funding provided during 20/21 for support to the covid-19 pandemic.	(400,353.78)		113,867.10	(286,486.68)	(286,486.68)
Covid 19 LA Support Grant Reserve	Covid 19 LA Support Grant Reserve	(1,684,767.12)	(1,383,867.01)	1,684,767.12	(1,383,867.01)	(1,383,867.01)
Local Authority EU Exit Preparation Reserve	As Central Government is committed to ensuring councils have the support and the funding they need to prepare for an orderly exit from the EU and do appropriate contingency planning, this funding will help councils to adapt to changes caused by Brexit, while still protecting vital local services	(336,698.80)			(336,698.80)	(336,698.80)
Business Rates Support Top Up	Covid-19 grant to support businesses during the pandemic	(3,307,000.00)	(3,118,000.00)	3,307,000.00	(3,118,000.00)	(3,118,000.00)
Local Restriction Support Grant	Covid-19 grant to support businesses during the pandemic	(4,660,665.00)	(2,683,713.50)	4,660,665.00	(2,683,713.50)	(2,683,713.50)
Additional Restrictions Grant	Covid-19 grant to support businesses during the pandemic	(2,737,779.00)	(124,553.32)	2,661,279.00	(201,053.32)	(201,053.32)
Test and Trace Support Payments	Covid-19 grant to support residents that are required to self-isolate	(438,266.00)	(116,500.00)	438,266.00	(116,500.00)	(116,500.00)
Contain Outbreak Management	Covid-19 grant to assist local authorities in containing outbreaks	(5,302,443.60)	(1,578,127.03)	5,302,443.60	(1,578,127.03)	(1,578,127.03)
Clinically Extremely Vulnerable	Covid-19 grant to support CEV residents in the borough	(303,447.76)	(159,811.57)	303,447.76	(159,811.57)	(159,811.57)
Emergency Assistance Grant	Covid-19 grant to support residents with food and essential supplies	(79,646.53)		79,646.53	0.00	0.00
Homeless Reduction Act Grant	Grant to support the introduction of the Homeless Reduction Act from 1st April 2018	(61,375.50)			(61,375.50)	(61,375.50)
Rough Sleepers Grant	This grant supports the delivery of the government's rough sleeping strategy. It allows local authorities to employ one or more specialist personal advisers to support a small caseload of 5 to 10 care leavers	(114,962.00)	(110,846.00)		(225,808.00)	(225,808.00)
Business Rates; NoTCA Growth	Business Rates Growth income; result of the authority's membership in the 2019-20 NOTCA Pool	(1,841,479.00)			(1,841,479.00)	(1,841,479.00)

S31 Business Rates Relief	Additional S31 grant provided by Government to cover losses LA's faced as a result of the additional BR reliefs offered to businesses during the pandemic	(13,634,697.54)		13,634,697.54	0.00	0.00
LRSO Open	Covid-19 grant to support businesses during the pandemic	(1,484.00)			(1,484.00)	(1,484.00)
Apprentice Incentive Payments	The incentive payment is in addition to the £1,000 employers already receive for hiring an apprentice.	(13,250.00)	(48,250.00)		(61,500.00)	(61,500.00)
Homeless Veterans	The homeless veteran's daily allowance and grant program is designed to help non-profit and government organizations set up and run supportive service centres and housing to cater for the needs of homeless veterans.	(28,160.00)		4,261.00	(23,899.00)	(23,899.00)
Brownfield Land Register	The Brownfield Land Register is a register of brownfield land which is suitable, available and achievable for housing development. The register has been introduced to help ensure that 90% of suitable brownfield sites have planning permission for housing by 2021.	(1,040.50)		467.00	(573.50)	(573.50)
Tyne Port Health – Export Health Certificates	Reserve is for costs to Tyne Port Health for the implementation of the new Export health Certificates following Brexit.	(31,000.00)		19,679.00	(11,321.00)	(11,321.00)
Tyne Port Health – Brexit Transition Support	Reserve is for costs to Tyne Port Health for additional duties associated with Brexit.	(86,000.00)		86,000.00	0.00	0.00
Street Naming	To fund the creation of a street naming, numbering and address database	(5,012.80)		5,012.80	0.00	0.00
Tax Income Guarantee - C Tax	Government grant to cover income losses from Council Tax as a result of the pandemic	(568,313.00)		568,313.00	0.00	0.00
Tax Income Guarantee - NDR	Government grant to cover income losses from Business Rates as a result of the pandemic	(949,943.00)		949,943.00	0.00	0.00
Grant Reserves under £100k	Brownfield Housing Grant Fund (£76,291.50) Holiday Activities and Food Grant (£4,444.00) National Community Clean Up (£35,844.00) Safer North Tyneside (£27,777.04) Digital Inclusion Outreach Project (£79,616.88) Support for those in Domestic Abuse (£74,886.99) Moving on Tyne & Wear (£22,954.42) School Improvement Monitoring & Brokering Grant (£154,270.15) Other £336.84	(631,557.72)	(280,597.70)	436,407.28	(475,748.14)	(475,748.14)
Revenues and Benefits admin Subsidy Grant	The Admin Subsidy is used to part fund the Unitary Charge that is paid to Engie for them to deliver the Housing Benefit Administration	(92,426.00)			(92,426.00)	(92,426.00)
Omicron Hospitality and Leisure Grant	Covid-19 grant linked to business rates and the pandemic	0.00	(232,669.00)		(232,669.00)	(232,669.00)
Business Restart Grant 21/22	Covid-19 grant supporting businesses to recover	0.00	(25,500.00)		(25,500.00)	(25,500.00)
Rough Sleeping Accommodation Programme (Revenue)	Funding for external service provider to provide support to residents as part of the Rough Sleepers Accommodation programme	0.00	(28,319.00)		(28,319.00)	(28,319.00)
Capability Fund - Sustainable Transport	Funding to provide sustainable transport solutions	0.00	(180,826.00)		(180,826.00)	(180,826.00)

Bio-Diversity Net Gain Grant	To help Local Planning Authorities and other local authorities with planning oversight prepare for Biodiversity Net Gain which will become mandatory two years after Royal Assent of the Environment Act	0.00	(10,047.00)		(10,047.00)	(10,047.00)
Food Allergen Labelling – Grant	Grant to assist the authority in the monitoring of the New Food Allergen labelling laws	0.00	(5,764.45)		(5,764.45)	(5,764.45)
Botulinum Toxin & Cosmetic Fillers Grant	Grant to assist the authority in the monitoring of underage practice	0.00	(2,879.00)		(2,879.00)	(2,879.00)
Covid 19 Pavement licenses – New Burdens’	Covid-19 grant linked to admin of more buisnesses looking for outside space	0.00	(2,034.00)		(2,034.00)	(2,034.00)
S31 - Covid-19 Business Rates Relief Additional Grant	Covid-19 business rates relief linked grant	0.00	(1,073,693.00)		(1,073,693.00)	(1,073,693.00)
Step up to Social Work Grant – Cohort 7	Cohort 7 Step up to Social Work grant	0.00	(67,128.00)		(67,128.00)	(67,128.00)
Cyber Security Grant	Cyber Security Grant	0.00	(150,000.00)		(150,000.00)	(150,000.00)
Local Audit Fees Grant	Local Audit Fees Grant	0.00	(69,269.00)		(69,269.00)	(69,269.00)
Organisational and Workforce Development	Organisational and Workforce Development	0.00	(63,578.00)		(63,578.00)	(63,578.00)
ASC Household Grant	ASC Household Grant	0.00	(103,000.00)		(103,000.00)	(103,000.00)
Training & Development	School-centred initial teacher training (SCITT) - Networks of schools that have been approved to run school-centred courses are known as SCITTs. They provide practical, hands-on teacher training, delivered by experienced, practising teachers based in their own school or a school in their network. SCITT courses generally last one year, and many include a postgraduate certificate in education (PGCE) and/or Master’s-level credits. Training as part of a SCITT gives you the opportunity to learn ‘on the job’. You will benefit from working and learning every day in a school and getting an immediate insight into what teaching involves.	(53,942.09)		43,955.92	(9,986.17)	(9,986.17)
Parks - Heritage Lottery Fund Grant	Ring-fenced grant for the future maintenance and managements costs associated with Wallsend Parks and Northumberland Parks	(783,091.36)			(783,091.36)	(783,091.36)
Dedicated Schools Grant	This Grant is a ring-fenced specific grant and must be used in support of the Schools Budget as financed in the School Finance (England) Regulations 2008	7,932,468.00	12,851,174.00	(7,932,468.00)	12,851,174.00	12,851,174.00
NE One Public Estate Grant	Grant as part of a national programme (NT are part of North East Scheme) to transform local communities and public services	(25,683.00)			(25,683.00)	(25,683.00)
LAA Performance Grant	To support local authorities in England towards expenditure lawfully incurred	(2,098.59)			(2,098.59)	(2,098.59)
<b>Sub Total of Grant Reserves</b>		<b>(34,321,388.06)</b>	<b>(1,064,858.50)</b>	<b>29,717,493.37</b>	<b>(5,668,753.19)</b>	<b>(5,668,753.19)</b>
<b>Total all Reserves</b>		<b>(108,816,785.67)</b>	<b>(16,962,896.68)</b>	<b>30,900,492.78</b>	<b>(94,879,189.57)</b>	<b>(94,004,520.97)</b>