

# AVON FIRE AUTHORITY

## Estimated Reserves Balances as of 31 March 2024

Reserve	Purpose	Balance as at June 2023 £'000	Movement in 2023/24 £'000	Forecast Balance as at Mar 2024 £'000
<b>a) Cash backed Earmarked Revenue Reserves:</b>				
Ill health Pension Reserve	To fund fluctuations in ill health retirements	230		230
Immediate Detriment Pension Reserve	To mitigate the impact of immediate detriment payments	150		150
Legal Fees Reserve	Finance unexpected Legal Costs	180		180
Document Management and Retention System Reserve	To fund development of a Corporate wide document system to improve administration and information security requirements including GDPR.	60		60
ESMCP Reserve	Government grant received to fund ESMCP project.	611		611
Invest to Save Reserve	To support implementation of new procedures/ways of working	420		420
Cultural Improvement Reserve	To support ongoing cultural improvement work, particularly with regard to the HMICFRS spotlight report	100		100
Transformation Reserve	This reserve has been created to undertake digitalisation and corporate level projects of the Authority. Digitalisation includes the introduction of Office 365, incident resource management and business process re-engineering. Corporate level projects include collaboration, cultural reviews and Firewatch enhancement.	867	-480	387
Community Fire Safety Reserve	To support update of Community Fire Safety systems and processes	25		25
Communications - UPS/Station End - Upgrades reserve	To enable the upgrade of fire station call-out equipment, UPS and call-out PCs	30		30
National Operational Guidance Reserve	To implement the new National Operational Guidance (NatOG)	300		300
Technical Fire Safety Reserve	Created to continue to support increased activity in Fire Safety as a result of additional grant funding received from the Government, in 2020, following the Grenfell Tower fire.	357	0	357
Investment Fund Reserve	Investment fund allocated to specific projects which will be released once projects have progressed	98		98
IT Infrastructure Reserve	To address problems identified with the existing IT, Comms and Digital structure	253	-253	0
<b>Cash backed Earmarked Revenue Reserves</b>		<b>3,681</b>	<b>-733</b>	<b>2,948</b>
<b>b) Non Cash backed - Earmarked Reserves:</b>				
PFI Equalisation Fund	Grant from the Government for the PFI project, along with contributions from partners is paid into an Equalisation Fund. This fund is administered by Gloucestershire County Council, on behalf of the partners.	1,240		1,240
<b>Total Earmarked Reserves</b>		<b>4,921</b>		<b>4,188</b>
General Reserve (Working Balance)		1,500		1,500
<b>Total Earmarked Revenue Reserves</b>		<b>6,421</b>		<b>5,688</b>
<b>c) Cash Backed Capital Reserves:</b>				
Unapplied Capital Receipts Reserve	This reserve is to fund the capital programme	0		0
General Capital Reserve	This reserve is to fund the capital programme	9,429	-4,336	5,093
<b>Total Reserves</b>		<b>15,850</b>	<b>-4,336</b>	<b>10,781</b>

National Framework categories:

**a** = Funding for planned expenditure on projects and programmes over the period of the current medium term financial plan

**b** = Funding for specific projects and programmes beyond the current planning period.

**c** = As a general contingency or resource to meet other expenditure needs held in accordance with sound principles of good financial management (e.g. insurance).