

Earmarked Reserves	Purpose	Review Mechanism	Balance		Balance		Balance		Balance		Balance
			31/03/2025 £000's	Movement £000's	31/03/2026 £000's	Movement £000's	31/03/2027 £000's	Movement £000's	31/03/2028 £000's	Movement £000's	##### £000's
Business Continuity			(10)	0	(10)	0	(10)	0	(10)	0	(10)
Community Grants			(1)	0	(1)	0	(1)	0	(1)	0	(1)
Community Housing Fund Grant	Reserve to support Community-led housing delivery. Objective is to help deliver affordable housing aimed at first time buyers in response to the problem second homes can cause in reducing supply.	Bi-annually by the Strategic and Resources Committee at budget setting and final accounts approval stages	(104)	0	(104)	0	(104)	0	(104)	0	(104)
Community Infrastructure Levy and LDP review	Money has been put aside from unspent budgets to support the creation and adoption of the delayed LDP	Annually by the Strategic and Resources Committee at final accounts approval stage	(338)	233	(105)	105	0	0	0	0	0
Community Safety			(75)	0	(75)	0	(75)	0	(75)	0	(75)
Community Sports Network/Health & Wellbeing	The Council has schemes for awarding grants. The time limits on these grants exceed the financial year in which budget provision is made, necessitating a reserve to cover outstanding liabilities.	Bi-annually by the Strategic and Resources Committee at budget setting and final accounts approval stages	(1)	0	(1)	0	(1)	0	(1)	0	(1)
Council Tax and Business Rates equalisation	This reserve is to counter the timing differences in Council Tax and Business Rates funding.	Bi-annually by the Strategic and Resources Committee at budget setting and final accounts approval stages.	(5,964)	0	(5,964)	0	(5,964)	0	(5,964)	0	(5,964)
Corporate Delivery Reserve	Set aside to assist in funding corporate priorities.	Bi-annually by the Strategic and Resources Committee at budget setting and final accounts approval stages.	(125)	96	(29)	0	(29)	0	(29)	0	(29)
Domestic Abuse Reserve			(84)	0	(84)	0	(84)	0	(84)	0	(84)
Economic Development			(32)	20	(12)	0	(12)	0	(12)	0	(12)
Electoral Registration	To provide a reserve to enable the Authority to forward fund the District Elections every 4 years and By-Elections when they occur.	Bi-annually by the Strategic and Resources Committee at budget setting and final accounts approval stages	(121)	0	(121)	0	(121)	0	(121)	0	(121)
Extended Producer Responsibility Reserve			0	0	0	0	0	0	0	0	0
FDO external funding from Plume			(1)	0	(1)	0	(1)	0	(1)	0	(1)
Feasibility Study reserve	Funds set aside for cost incurred in studying the feasibility of various commercial projects.	Bi-annually by the Strategic and Resources Committee at budget setting and final accounts approval stages	(1)	0	(1)	0	(1)	0	(1)	0	(1)
Heritage projects			(8)	0	(8)	0	(8)	0	(8)	0	(8)
HMLR Projects Reserve			(153)	0	(153)	0	(153)	0	(153)	0	(153)
Homeless reduction Act Grant	Reserve set up to use three years of grant funding for Homelessness Reduction Officer.	Bi-annually by the Strategic and Resources Committee at budget setting and final accounts approval stages	(57)	0	(57)	0	(57)	0	(57)	0	(57)
Income & Expenditure Budget Equalisation	Reserve for smoothing of annual non-recurring surges in income or expenditure.	Bi-annually by the Strategic and Resources Committee at budget setting and final accounts approval stages	(246)	0	(246)	0	(246)	0	(246)	0	(246)
Insurance liability	The Council maintains external insurance policies to cover major risks. In many cases the policies have excess clauses that require the Council to meet the first part of each claim. The Council has established this reserve to cover its liabilities under policy excesses, finance any claims for small risks not insured externally and cover any future liability that may arise from winding up of Municipal Mutual Insurance.	Bi-annually by the Strategic and Resources Committee at budget setting and final accounts approval stages	(51)	0	(51)	0	(51)	0	(51)	0	(51)
Leisure Contract Equalisation Reserve			(0)	(33)	(33)	20	(12)	(0)	(12)	(203)	(216)
Leisure Repairs & Maintenance Reserve			0	(25)	(25)	(26)	(51)	(26)	(77)	(27)	(104)
Leisure Interest Repayment Reserve			(6)	(155)	(161)	(158)	(319)	(126)	(445)	(69)	(514)
Neighbourhood Plan Applications	To provide funding for preparation of Neighbourhood Plans	Bi-annually by the Strategic and Resources Committee at budget setting and final accounts approval stages	(29)	0	(29)	0	(29)	0	(29)	0	(29)
Pensions Reserve	To provide a reserve to enable the Authority to forward fund the pension deficit for 3 years in 2023 and 2026.	Bi-annually by the Strategic and Resources Committee at budget setting and final accounts approval stages	(845)	(120)	(965)	240	(725)	(120)	(845)	(120)	(965)
Repairs & Renewals Fund	To provide funds to support additional revenue / capital costs arising from the need to maintain the Council's Asset base.	Bi-annually by the Strategic and Resources Committee at budget setting and final accounts approval stages	(165)	81	(84)	0	(84)	0	(84)	0	(84)
Revenue commitments	This reserve exists to smooth out the timing differences between monies being earmarked to expenditure from the annual revenue budget and the expenditure actually occurring.	Bi-annually by the Strategic and Resources Committee at budget setting and final accounts approval stages	(9)	0	(9)	0	(9)	0	(9)	0	(9)
Revenues & Benefits Reserve			(468)	0	(468)	0	(468)	0	(468)	0	(468)
Sports Development			(31)	0	(31)	0	(31)	0	(31)	0	(31)

Transformation	To provide funds to meet the one-off investment costs of efficiency savings or service reductions to be realised in future years. Also to enable the upfront costs of potential income generating projects.	Bi-annually by the Strategic and Resources Committee at budget setting and final accounts approval stages	(579)	162	(416)	150	(266)	(156)	(422)	(99)	(521)
Waste Contract Implementation	Money set aside towards the procurement and mobilisation of the new Waste contract.	Bi-annually by the Strategic and Resources Committee at budget setting and final accounts approval stages	(15)	0	(15)	0	(15)	0	(15)	0	(15)
Total Earmarked Reserves			(9,518)	260	(9,258)	332	(8,926)	(428)	(9,354)	(519)	(9,872)
			-9,517.54		-9,257.87		-8,925.68		-9,353.81		-9,872.45