

General Fund Balance and Earmarked Reserves

Reserve Name	Purpose	Balance 31/03/2025 £'000s	Movement	Forecast Balance 31/03/2026 £'000s
Community Infrastructure Levy (CIL) and Local Development Plan (LDP) review	Money has been put aside from unspent budgets to support the creation and adoption of the delayed LDP	506	(233)	273
Community Safety	Reserve set aside to fund Community Safety activities.	75		75
Council Tax and Business Rates equalisation	This reserve is to counter the timing differences in Council Tax and Business Rates funding.	2,930		2,930
Corporate Delivery	Set aside to assist in funding corporate priorities.	125		125
Economic Development	Reserve set aside to support economic development activities in the District.	30		30
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.	121		121
Community Housing Fund Grant	Reserve to support Community-led housing delivery. Objective is to help deliver affordable housing aimed at first time buyers.	93		93
Domestic Abuse (DA) Grant	To support domestic abuse victims - funds DA post	84		84
Homeless Reduction Act Grant	Reserve set up to use three years of grant funding for Homelessness Reduction Officer. Funds RSI post	57		57
Revenues and Benefits	Various Grants - new Burdens, VEP, Transition - May be used to fund F&C provision, if vacancies are recruited to.	468		468
Sports Development	Reserve set aside to fund Sports Development activities. Used for Active Maldon in 22/23.	31		31
Heritage Projects	The Council gives grants in support of environmental initiatives and historic buildings.	8		8

APPENDIX 4

Reserve Name	Purpose	Balance 31/03/2025 £'000s	Movement	Forecast Balance 31/03/2026 £'000s
Insurance liability	To cover its liabilities under policy excesses, finance any claims for small risks not insured externally and cover any future liability from winding up of Municipal Mutual Insurance.	51		51
Neighbourhood Plan Applications	To provide funding for preparation of Neighbourhood Plans	29		29
Triennial Pensions Payment	To provide a reserve to enable the Authority to forward fund the pension deficit for 3 years in 2023 and 2026.	240		240
Repairs & Renewals Fund	To provide funds to support additional revenue / capital costs arising from the need to maintain the Council's Asset base.	161		161
Revenue Budget 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.	132	(132)	0
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.	928	(196)	732
LG Reorganisation	Used for costs incurred relating to LG Reorganisation	500	(5)	495
Total Earmarked Reserves		6,569	(566)	6,003

Funding Reserves	Purpose	Balance 31/03/2025	Movement	Balance 31/03/2026
General Fund	Unallocated - available for any purpose	8,636	(55)	8,581
Total Funding Reserves		8,636	(55)	8,581

Total Useable Reserves		15,205	(621)	14,584
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