

## General Fund Balance and Earmarked Reserves

Reserve Name	Purpose	Balance 31/03/2025 £'000s	Movement	Balance 31/03/2026 £'000s	Reasons for Movement
<b>Council Tax and Business Rates equalisation</b>	This reserve is to counter the timing differences in Council Tax and Business Rates funding.	-2,930	73	-2,857	
<b>Local Development Plan (LDP) review</b>	Money has been put aside from unspent budgets to support the creation and adoption of the delayed LDP	-506	233	-273	To meet costs within Planning team arising from LDP
<b>Community Safety</b>	Reserve set aside to fund Community Safety activities.	-75	0	-75	
<b>Corporate Delivery</b>	Set aside to assist in funding corporate priorities.	-125	0	-125	
<b>Economic Development</b>	Reserve set aside to support economic development activities in the District.	-30	20	-10	Economic Development - Lets do business project
<b>Electoral Registration</b>	To provide a reserve to enable the Authority to forward fund the District Elections every 4 years and By-Elections when they occur.	-121	0	-121	
<b>Community Housing Fund Grant</b>	Reserve to support Community-led housing delivery. Objective is to help deliver affordable housing aimed at first time buyers.	-93	0	-93	
<b>Domestic Abuse (DA) Grant</b>	To support domestic abuse victims - funds DA post	-84	0	-84	
<b>Homeless Reduction Act Grant</b>	Reserve set up to use three years of grant funding for Homelessness Reduction Officer. Funds RSI post	-57	0	-57	
<b>Revenues &amp; Benefits</b>	Various Grants - new Burdens, VEP, Transition - May be used to fund F&C provision, if vacancies are recruited to.	-468	0	-468	

Reserve Name	Purpose	Balance 31/03/2025 £'000s	Movement	Balance 31/03/2026 £'000s	Reasons for Movement
<b>Sports Development</b>	Reserve set aside to fund Sports Development activities. Used for Active Maldon in 22/23.	-31	0	-31	
<b>Heritage Projects</b>	The Council gives grants in support of environmental initiatives and historic buildings.	-8	0	-8	
<b>Insurance liability</b>	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	0	-51	
<b>Neighbourhood Plan Applications</b>	To provide funding for preparation of Neighbourhood Plans	-29	0	-29	
<b>Triennial Pensions Payment</b>	To provide a reserve to enable the Authority to forward fund the pension deficit for 3 years in 2023 and 2026.	-240	0	-240	
<b>Repairs &amp; Renewals Fund</b>	To provide funds to support additional revenue / capital costs arising from the need to maintain the Council's Asset base.	-162	0	-162	
<b>Revenue Budget Commitments</b>	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	Carry over committed unspent budgets from 24/25
<b>Transformation</b>	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	383	-545	Transformation reserve has been required to fund - Legal support £12k, Cultural strategy post £50k, £46k Executive Assistant role £46k, Project manager role £90k

APPENDIX 3

Reserve Name	Purpose	Balance 31/03/2025 £'000s	Movement	Balance 31/03/2026 £'000s	Reasons for Movement
<b>Local Government (LG) Reorganisation</b>	Used for costs incurred relating to LG Reorganisation	-500	30	-470	LG Reorganisation reserve has been required to fund - LG reorganisation consultant 5k, Resilience training 25k
	<b>Total Earmarked Reserves</b>	<b>-6,569</b>	<b>871</b>	<b>-5,699</b>	

Funding Reserves	Purpose	Balance 31/03/2025		Balance 31/03/2026
<b>General Fund</b>	Unallocated - available for any purpose	-8,636	572	-8,064
	<b>Total Funding Reserves</b>	<b>-8,636</b>	<b>572</b>	<b>-8,064</b>
	<b>Total Useable Reserves</b>	<b>-15,205</b>	<b>1,370</b>	<b>-13,835</b>