

General Fund Balance and Earmarked Reserves

Reserve Name	Purpose	Balance 31/03/2025 £'000s	Movement	Balance 31/03/2026 £'000s	Reasons for Movement
Council Tax and Business Rates equalisation	This reserve is to counter the timing differences in Council Tax and Business Rates funding.	-2,930	73	-2,857	
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	To meet costs within Planning team arising from LDP
Community Safety	Reserve set aside to fund Community Safety activities.	-75	0	-75	
Corporate Delivery	Set aside to assist in funding corporate priorities.	-125	0	-125	
Economic Development	Reserve set aside to support economic development activities in the District.	-30	20	-10	Economic Development - Lets do business project
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	0	-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	0	-93	
Domestic Abuse (DA) Grant	To support domestic abuse victims - funds DA post	-84	0	-84	
Homeless Reduction Act Grant	Reserve set up to use three years of grant funding for Homelessness Reduction Officer. Funds RSI post	-57	0	-57	
Revenues & Benefits	Various Grants - new Burdens, VEP, Transition - May be used to fund F&C provision, if vacancies are recruited to.	-468	0	-468	

APPENDIX 3

Reserve Name	Purpose	Balance 31/03/2025 £'000s	Movement	Balance 31/03/2026 £'000s	Reasons for Movement
Sports Development	Reserve set aside to fund Sports Development activities. Used for Active Maldon in 22/23.	-31	0	-31	
Heritage Projects	The Council gives grants in support of environmental initiatives and historic buildings.	-8	0	-8	
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	0	-51	
Neighbourhood Plan Applications	To provide funding for preparation of Neighbourhood Plans	-29	0	-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	0	-240	
Repairs & Renewals Fund	To provide funds to support additional revenue / capital costs arising from the need to maintain the Council's Asset base.	-162	0	-162	
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	Carry over committed unspent budgets from 24/25
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	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

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Reserve Name	Purpose	Balance 31/03/2025 £'000s	Movement	Balance 31/03/2026 £'000s	Reasons for Movement
Local Government (LG) Reorganisation	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
	Total Earmarked Reserves	-6,569	871	-5,699	

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