

Reserves Statement Budget Monitoring P10 2025/26

| Reserve | Purpose and Use of Reserve | Balance | Updated | Forecast | Forecast | Budgeted | Balance | Budgeted | Balance | Budgeted | Balance | Budgeted | Balance |
|---------------------------------------|--|------------------|-----------|------------|------------------|-----------|------------------|----------|------------------|----------|------------------|----------|------------------|
| | | 01/04/25 | Budgeted | useage P10 | Balance | Movement | 01/04/27 | Movement | 01/04/28 | Movement | 01/04/29 | Movement | 01/04/30 |
| | | £ | Movement | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| | | | 2025/26 | 2025/26 | 2025/26 | 2026/27 | | | | | | | |
| | | | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| General Fund - General Reserve | A working balance and contingency, current recommended balance is £2.1 million. | 2,825,161 | (14,706) | 1,298,134 | 4,123,295 | 251,276 | 4,374,571 | 0 | 4,374,571 | 0 | 4,374,571 | 0 | 4,374,571 |
| Earmarked Reserves: | | | | | | | | | | | | | |
| Capital Projects | To provide funding for capital developments and purchase of major assets. | 474,807 | (474,807) | (474,807) | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) |
| Asset Management | To support improvements to our existing assets as identified through the Asset Management Plan. | 427,948 | (134,251) | (134,251) | 293,697 | 300,000 | 593,697 | 0 | 593,697 | 0 | 593,697 | 0 | 593,697 |
| Benefits | To be used to mitigate any claw back by the Department of Works and Pensions following final subsidy determination. Timing of the use will depend on audited subsidy claims. Also included in this allocation are service specific grants for service improvements that have not yet been offset by expenditure. | 727,822 | (51,567) | (51,567) | 676,255 | 0 | 676,255 | 0 | 676,255 | 0 | 676,255 | 0 | 676,255 |
| Building Control | Building Control surplus ring-fenced to cover any future deficits in the service. | 105,085 | (19,874) | (19,874) | 85,211 | 0 | 85,211 | 0 | 85,211 | 0 | 85,211 | 0 | 85,211 |
| Business Rates | To be used for the support of local businesses and to mitigate impact of final claims and appeals in relation to business rates retention scheme. | 1,683,890 | (18,000) | (18,000) | 1,665,890 | (18,000) | 1,647,890 | (18,000) | 1,629,890 | (18,000) | 1,611,890 | 0 | 1,611,890 |
| Coast Protection | To support the ongoing coast protection maintenance programme and carry forward funding between financial years. | 219,393 | 0 | 0 | 219,393 | 0 | 219,393 | 0 | 219,393 | 0 | 219,393 | 0 | 219,393 |
| Communities | To support projects that communities identify where they will make a difference to the economic and social wellbeing of the area. | 168,941 | 0 | 0 | 168,941 | (160,000) | 8,941 | 0 | 8,941 | 0 | 8,941 | 0 | 8,941 |
| Delivery Plan | To help achieve the outputs from the Corporate Plan and Delivery Plan. | 1,117,423 | (609,432) | (544,432) | 572,991 | (50,000) | 522,991 | 0 | 522,991 | 0 | 522,991 | 0 | 522,991 |
| Economic Development and Regeneration | Earmarked from previous underspends within Economic Development and Regeneration Budgets. | 178,079 | 0 | (30,000) | 148,079 | 0 | 148,079 | 0 | 148,079 | 0 | 148,079 | 0 | 148,079 |
| Election Reserve | Established to meet costs associated with district council elections, to smooth the impact between financial years. | 123,000 | 60,000 | 60,000 | 183,000 | 0 | 183,000 | 0 | 183,000 | 0 | 183,000 | 0 | 183,000 |
| Enforcement Works | Established to meet costs associated with district council enforcement works including buildings at risk . | 39,884 | 0 | 0 | 39,884 | 0 | 39,884 | 0 | 39,884 | 0 | 39,884 | 0 | 39,884 |
| Environmental Health | Earmarking of previous underspends and additional income to meet Environmental Health initiatives. | 668,414 | 0 | 0 | 668,414 | 0 | 668,414 | 0 | 668,414 | 0 | 668,414 | 0 | 668,414 |
| Environment Reserve | To fund expenditure relating to the Council's Green Agenda. | 150,000 | 0 | 0 | 150,000 | 0 | 150,000 | 0 | 150,000 | 0 | 150,000 | 0 | 150,000 |

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|--|---|-------------------|----------------|------------------|-------------------|----------------|-------------------|----------------|-------------------|----------------|-------------------|----------------|-------------------|
| | | 01/04/25 | Budgeted | usage P10 | Balance | Movement | 01/04/27 | Movement | 01/04/28 | Movement | 01/04/29 | Movement | 01/04/30 |
| | | £ | Movement | 2025/26 | 01/04/26 | 2026/27 | £ | £ | £ | £ | £ | £ | £ |
| Extended Responsibility Producer | Earmarking of money to be received in relation to packaging, waste collection and disposal costs. | 0 | 1,616,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grants | Revenue Grants received and due to timing issues not used in the year. | 2,719,520 | (95,159) | (211,590) | 2,507,930 | (83,854) | 2,424,076 | (19,720) | 2,404,356 | (20,020) | 2,384,336 | 0 | 2,384,336 |
| Housing | Previously earmarked for stock condition survey and housing needs assessment. Also now contains the balance of the Housing Community Grant funding received in 2016/17. | 1,551,341 | (284,460) | (284,460) | 1,266,881 | (219,959) | 1,046,922 | (59,513) | 987,409 | 0 | 987,409 | 0 | 987,409 |
| Innovation Fund | Contract default payments earmarked to fund service improvement projects. | 593,019 | 0 | 0 | 593,019 | 0 | 593,019 | 0 | 593,019 | 0 | 593,019 | 0 | 593,019 |
| Land Charges | To mitigate the impact of potential income reductions. | 250,052 | 0 | 0 | 250,052 | 0 | 250,052 | 0 | 250,052 | 0 | 250,052 | 0 | 250,052 |
| Legal | One off funding for Compulsory Purchase Order (CPO) work and East Law Surplus. | 52,914 | (4,579) | (4,579) | 48,335 | 0 | 48,335 | 0 | 48,335 | 0 | 48,335 | 0 | 48,335 |
| Local Government Reorganisation | To provide for costs associated with the implementation of Local Government Reorganisation. | 0 | 0 | 0 | 0 | 750,000 | 750,000 | 0 | 750,000 | 0 | 750,000 | 0 | 750,000 |
| Major Repairs Reserve | To provide provision for the repair and maintenance of the councils asset portfolio. | 456,327 | (50,000) | (50,000) | 406,327 | 0 | 406,327 | 0 | 406,327 | 0 | 406,327 | 0 | 406,327 |
| Net Zero Initiatives | to support the Councils Net Zero programme | 384,037 | (21,400) | (21,400) | 362,637 | (278,600) | 84,037 | 0 | 84,037 | 0 | 84,037 | 0 | 84,037 |
| New Homes Bonus (NHB) | Established for supporting communities with future growth and development and Plan review* | 118,315 | (83,763) | (22,763) | 95,552 | 0 | 95,552 | 0 | 95,552 | 0 | 95,552 | 0 | 95,552 |
| Organisational Development | To provide funding for organisation development to create capacity within the organisation, including the provision and support for apprenticeships and internships. | 98,881 | 0 | 0 | 98,881 | 0 | 98,881 | 0 | 98,881 | 0 | 98,881 | 0 | 98,881 |
| Pathfinder | To help Coastal Communities adapt to coastal changes. | 89,566 | 0 | 0 | 89,566 | 0 | 89,566 | 0 | 89,566 | 0 | 89,566 | 0 | 89,566 |
| Planning | Additional Planning income earmarked for Planning initiatives including Plan Review. | 278,433 | 46,763 | 46,763 | 325,196 | 12,000 | 337,196 | 50,000 | 387,196 | 50,000 | 437,196 | 50,000 | 487,196 |
| Restructuring & Invest to Save Proposals | To fund one-off redundancy and pension strain costs and invest to save initiatives. Transfers from this reserve will be allocated against business cases as they are approved. Timing of the use of this reserve will depend on when business cases are approved. | 699,748 | 0 | (159,205) | 540,543 | 0 | 540,543 | 0 | 540,543 | 0 | 540,543 | 0 | 540,543 |
| Second Home Premium | To earmark the additional income delivered from the introduction of second Home premium council tax, to be used for affordable housing and homelessness prevention initiatives. | 0 | 515,337 | 515,337 | 515,337 | 285,000 | 800,337 | 400,000 | 1,200,337 | 400,000 | 1,600,337 | 400,000 | 2,000,337 |
| Treasury | To smooth impacts on the Revenue account of movement in fair value changes of the Councils holdings in Pooled Funds | 300,000 | 0 | 0 | 300,000 | 0 | 300,000 | 0 | 300,000 | 0 | 300,000 | 0 | 300,000 |
| Total Reserves | | 16,502,000 | 376,102 | (106,694) | 16,395,306 | 787,863 | 17,183,169 | 352,767 | 17,535,936 | 411,980 | 17,947,916 | 450,000 | 18,397,916 |