

## 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	£	£	£	£	£	£	£	£	£
<b>General Fund - General Reserve</b>	A working balance and contingency, current recommended balance is £2.1 million.	<b>2,825,161</b>	(14,706)	1,248,134	<b>4,073,295</b>	251,276	<b>4,324,571</b>	0	<b>4,324,571</b>	0	<b>4,324,571</b>	0	<b>4,324,571</b>
<b>Earmarked Reserves:</b>													
Capital Projects	To provide funding for capital developments and purchase of major assets.	<b>474,807</b>	(474,807)	(474,807)	<b>(0)</b>	0	<b>(0)</b>	0	<b>(0)</b>	0	<b>(0)</b>	0	<b>(0)</b>
Asset Management	To support improvements to our existing assets as identified through the Asset Management Plan.	<b>427,948</b>	(134,251)	(134,251)	<b>293,697</b>	300,000	<b>593,697</b>	0	<b>593,697</b>	0	<b>593,697</b>	0	<b>593,697</b>
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.	<b>727,822</b>	(51,567)	(51,567)	<b>676,255</b>	0	<b>676,255</b>	0	<b>676,255</b>	0	<b>676,255</b>	0	<b>676,255</b>
Building Control	Building Control surplus ring-fenced to cover any future deficits in the service.	<b>105,085</b>	(19,874)	(19,874)	<b>85,211</b>	0	<b>85,211</b>	0	<b>85,211</b>	0	<b>85,211</b>	0	<b>85,211</b>
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.	<b>1,683,890</b>	(18,000)	(18,000)	<b>1,665,890</b>	(18,000)	<b>1,647,890</b>	(18,000)	<b>1,629,890</b>	(18,000)	<b>1,611,890</b>	0	<b>1,611,890</b>
Coast Protection	To support the ongoing coast protection maintenance programme and carry forward funding between financial years.	<b>219,393</b>	0	0	<b>219,393</b>	0	<b>219,393</b>	0	<b>219,393</b>	0	<b>219,393</b>	0	<b>219,393</b>
Communities	To support projects that communities identify where they will make a difference to the economic and social wellbeing of the area.	<b>168,941</b>	0	0	<b>168,941</b>	(160,000)	<b>8,941</b>	0	<b>8,941</b>	0	<b>8,941</b>	0	<b>8,941</b>
Delivery Plan	To help achieve the outputs from the Corporate Plan and Delivery Plan.	<b>1,117,423</b>	(609,432)	(544,432)	<b>572,991</b>	(50,000)	<b>522,991</b>	0	<b>522,991</b>	0	<b>522,991</b>	0	<b>522,991</b>
Economic Development and Regeneration	Earmarked from previous underspends within Economic Development and Regeneration Budgets.	<b>178,079</b>	0	(30,000)	<b>148,079</b>	0	<b>148,079</b>	0	<b>148,079</b>	0	<b>148,079</b>	0	<b>148,079</b>
Election Reserve	Established to meet costs associated with district council elections, to smooth the impact between financial years.	<b>123,000</b>	60,000	60,000	<b>183,000</b>	0	<b>183,000</b>	0	<b>183,000</b>	0	<b>183,000</b>	0	<b>183,000</b>
Enforcement Works	Established to meet costs associated with district council enforcement works including buildings at risk .	<b>39,884</b>	0	0	<b>39,884</b>	0	<b>39,884</b>	0	<b>39,884</b>	0	<b>39,884</b>	0	<b>39,884</b>
Environmental Health	Earmarking of previous underspends and additional income to meet Environmental Health initiatives.	<b>668,414</b>	0	0	<b>668,414</b>	0	<b>668,414</b>	0	<b>668,414</b>	0	<b>668,414</b>	0	<b>668,414</b>
Environment Reserve	To fund expenditure relating to the Council's Green Agenda.	<b>150,000</b>	0	0	<b>150,000</b>	0	<b>150,000</b>	0	<b>150,000</b>	0	<b>150,000</b>	0	<b>150,000</b>

## 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	usage P10	Balance	Movement	01/04/27	Movement	01/04/28	Movement	01/04/29	Movement	01/04/30
		£	Movement	£	£	£	£	£	£	£	£	£	£
			2025/26	2025/26	2026/27	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
<b>Total Reserves</b>		<b>16,502,000</b>	<b>376,102</b>	<b>(156,694)</b>	<b>16,345,306</b>	<b>787,863</b>	<b>17,133,169</b>	<b>352,767</b>	<b>17,485,936</b>	<b>411,980</b>	<b>17,897,916</b>	<b>450,000</b>	<b>18,347,916</b>