Reserves Statement Outturn 2025/26

Reserve	Purpose and Use of Reserve	Balance 01/04/25	*Transfers in 2025/26*	*Transfers Out 2025/26*	*Outturn movement 2025/26*	Outturn Balance 01/04/26	Budgeted Movement 2026/27	Balance 01/04/27	Budgeted Movement 2027/28	Balance 01/04/28	Budgeted Movement 2028/29	Balance 01/04/29	Budgeted Movement 2029/30	Balance 01/04/30
		£	£	£	£	£	£	£	£	£	£	£	£	£
General Fund - General Reserve	A working balance and contingency, current recommended balance is £2.1 million.	**2,825,161**	*1,453,387*	*(11,921)*	***1,441,466***	**4,266,626**	251,276	**4,517,902**	0	**4,517,902**	0	**4,517,902**	0	**4,517,902**
Earmarked Reserves:														
Capital Projects	To provide funding for capital developments and purchase of major assets.	**474,807**	*0*	*(83,939)*	***(83,939)***	**390,867**	0	**390,867**	0	**390,867**	0	**390,867**	0	**390,867**
Asset Management	To support improvements to our existing assets as identified through the Asset Management Plan.	**427,948**	*20,000*	*(128,977)*	***(108,977)***	**318,970**	300,000	**618,970**	0	**618,970**	0	**618,970**	0	**618,970**
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**	*0*	*0*	***0***	**727,822**	0	**727,822**	0	**727,822**	0	**727,822**	0	**727,822**
Building Control	Building Control surplus ring-fenced to cover any future deficits in the service.	**105,085**	*0*	*(19,512)*	***(19,512)***	**85,573**	0	**85,573**	0	**85,573**	0	**85,573**	0	**85,573**
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**	*0*	*0*	***0***	**1,683,890**	(18,000)	**1,665,890**	(18,000)	**1,647,890**	(18,000)	**1,629,890**	0	**1,629,890**
Coast Protection	To support the ongoing coast protection maintenance programme ands carry forward funding between financial years.	**219,393**	*75,000*	*(37,166)*	***37,834***	**257,228**	0	**257,228**	0	**257,228**	0	**257,228**	0	**257,228**
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*	***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**	*0*	*(52,834)*	***(52,834)***	**1,064,589**	(50,000)	**1,014,589**	0	**1,014,589**	0	**1,014,589**	0	**1,014,589**
Economic Development and Regeneration	Earmarked from previous underspends within Economic Development and Regeneration Budgets.	**178,079**	*0*	*(30,000)*	***(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*	*0*	***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*	***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**	*120,000*	*0*	***120,000***	**788,414**	0	**788,414**	0	**788,414**	0	**788,414**	0	**788,414**
Environment Reserve	To fund expenditure relating to the Council's Green Agenda.	**150,000**	*0*	*0*	***0***	**150,000**	0	**150,000**	0	**150,000**	0	**150,000**	0	**150,000**
Extended Responsibility Producer	Earmarking of money to be received in relation to packaging, waste collection and disposal costs.	**0**	*162,613*	*0*	***162,613***	**162,613**	0	**162,613**	0	**162,613**	0	**162,613**	0	**162,613**

Reserves Statement Outturn 2025/26

Reserve	Purpose and Use of Reserve	Balance 01/04/25	*Transfers in 2025/26*	*Transfers Out 2025/26*	*Outturn movement 2025/26*	Outturn Balance 01/04/26	Budgeted Movement 2026/27	Balance 01/04/27	Budgeted Movement 2027/28	Balance 01/04/28	Budgeted Movement 2028/29	Balance 01/04/29	Budgeted Movement 2029/30	Balance 01/04/30
		£	£	£	£	£	£	£	£	£	£	£	£	£
Grants	Revenue Grants received and due to timing issues not used in the year.	**2,719,520**	*0*	*(208,505)*	***(208,505)***	**2,511,016**	(83,854)	**2,427,162**	(19,720)	**2,407,442**	(20,020)	**2,387,422**	0	**2,387,422**
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**	*36,664*	*(176,434)*	***(139,770)***	**1,411,571**	(219,959)	**1,191,612**	(59,513)	**1,132,099**	0	**1,132,099**	0	**1,132,099**
Innovation Fund	Contract default payments earmarked to fund service improvement projects.	**593,019**	*103,730*	*0*	***103,730***	**696,749**	0	**696,749**	0	**696,749**	0	**696,749**	0	**696,749**
Land Charges	To mitigate the impact of potential income reductions.	**250,052**	*68,286*	*0*	***68,286***	**318,338**	0	**318,338**	0	**318,338**	0	**318,338**	0	**318,338**
Legal	One off funding for Compulsory Purchase Order (CPO) work and East Law Surplus.	**52,914**	*0*	*0*	***0***	**52,914**	0	**52,914**	0	**52,914**	0	**52,914**	0	**52,914**
Local Government Reorganisation	To provide for costs assocoated with the implementation of Local Government Reorgansiation.	**0**	*0*	*0*	***0***	**0**	750,000	**750,000**	0	**750,000**	0	**750,000**	0	**750,000**
Major Repairs Reserve	To provide provison for the repair and maintenance of the councils asset portfolio.	**456,327**	*0*	*(4,955)*	***(4,955)***	**451,372**	0	**451,372**	0	**451,372**	0	**451,372**	0	**451,372**
Net Zero Initiatives	to support the Councils Net Zero programme	**384,037**	*0*	*(32,752)*	***(32,752)***	**351,285**	(300,000)	**51,285**	0	**51,285**	0	**51,285**	0	**51,285**
New Burdens	Funding set aside to meet the costs associated with new statutory duties and government policy requirements placed on the Council.	**0**	*354,488*	0	***354,488***	**354,488**	0	**354,488**	0	**354,488**	0	**354,488**	0	**354,488**
New Homes Bonus (NHB)	Established for supporting communities with future growth and development and Plan review*	**118,315**	*0*	*(25,986)*	***(25,986)***	**92,329**	0	**92,329**	0	**92,329**	0	**92,329**	0	**92,329**
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*	***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*	***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**	*50,000*	*0*	***50,000***	**328,433**	12,000	**340,433**	50,000	**390,433**	50,000	**440,433**	50,000	**490,433**
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**	*108,287*	*(97,532)*	***10,755***	**710,503**	0	**710,503**	0	**710,503**	0	**710,503**	0	**710,503**
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*	*(400,000)*	***115,337***	**115,337**	285,000	**400,337**	400,000	**800,337**	400,000	**1,200,337**	400,000	**1,600,337**
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*	***0***	**300,000**	0	**300,000**	0	**300,000**	0	**300,000**	0	**300,000**
Total Reserves		**16,502,000**	***3,127,792***	***(1,310,512)***	***1,817,280***	**18,319,280**	**766,463**	**19,085,743**	**352,767**	**19,438,510**	**411,980**	**19,850,490**	**450,000**	**20,300,490**