

Appendix B - BCP Council - Earmarked Reserves

Detail	31/03/22 Actual Balances £000's	Estimated movement £000's	31/03/23 Estimated Balances £000's	Estimated movement £000's	31/03/24 Estimated Balances £000's
(A) - Financial Resilience Reserves	(42,433)	28,243	(14,190)	14,190	0
(B) - Transition and Transformation Reserves	(14,334)	14,334	0	0	0
(C) - Asset Investment Strategy Rent, Renewals and Repairs	(2,990)	0	(2,990)	0	(2,990)
(D) - Insurance Reserve	(3,500)	0	(3,500)	0	(3,500)
(E) - Held in Partnership for External Organisations	(4,467)	2,497	(1,970)	100	(1,870)
(F) - Required by Statute or Legislation	(752)	(145)	(897)	(145)	(1,042)
(G) - Planning Related	(748)	246	(502)	0	(502)
(H) - Government Grants	(11,192)	6,434	(4,758)	1,369	(3,389)
(I) - Maintenance	(1,401)	409	(992)	13	(979)
(J) - ICT Development & Improvement	(1,426)	658	(768)	10	(758)
(K) - Corporate Priorities & Improvements	(2,497)	351	(2,146)	527	(1,619)
Sub Total Earmarked Reserve Balance	(85,740)	53,027	(32,713)	16,064	(16,649)
(Hi) - Government Grants (Covid)	(9,579)	7,312	(2,267)	1,021	(1,246)
(Hii) - NNDR Covid Grants	(18,001)	0	(18,001)	18,001	0
(Ki) - Covid recovery resources	(1,005)	405	(600)	300	(300)
Sub Total Covid Earmarked Reserve Balance	(28,585)	7,717	(20,868)	19,322	(1,546)
Total Earmarked Reserve Balance	(114,325)	60,744	(53,581)	35,386	(18,195)

(A) - Financial Resilience Reserves

	31/03/22 Actual £000's	Estimated Movement £000's	31/03/23 Estimated £000's	Estimated Movement £000's	31/03/24 Estimated £000's
Designed to provide the Council with the ability to manage any emerging issues recognising the Council has been operating for two financial years, of which one was significantly impacted by Covid. Includes reserves to enable the management of the MTFP and resources which provide mitigation against the pandemic relating expenditure.					
MTFP Mitigation Reserve	(8,778)	8,778	0	0	0
MTFP Mitigation Reserve- annual review of reserves	(1,914)	1,914	0	0	0
Regeneration Priorities	(3,156)	3,156	0	0	0
Cleaner Greener Safer	(439)	439	0	0	0
Outturn 2021/22	(6,805)	3,286	(3,519)	3,519	0
Covid 19 Financial Resilience Reserve	(9,982)	9,982	0	0	0
Financial Services Capacity system development	(50)	50	0	0	0
Cost of Living Step 1	(2,900)	0	(2,900)	2,900	0
Cost of Living Step 2	(8,409)	638	(7,771)	7,771	0
Financial Resilience Reserves	(42,433)	28,243	(14,190)	14,190	0

(B) - Transition and Transformation Reserves

	31/03/22 Actual £000's	Estimated Movement £000's	31/03/23 Estimated £000's	Estimated Movement £000's	31/03/24 Estimated £000's
Purpose: Resources set aside to support the one-off change costs of associated with creating the new council and meeting the Councils costs associated with the transformation programme.					
Transformation mitigation Reserve	(14,149)	14,149	0	0	0
BCP Programme Resources Pay & Reward Strategy	(185)	185	0	0	0
Transition and Transformation Reserves	(14,334)	14,334	0	0	0

(C) - Asset Investment Strategy Rent, Renewals and Repairs

	31/03/22 Actual £000's	Estimated Movement £000's	31/03/23 Estimated £000's	Estimated Movement £000's	31/03/24 Estimated £000's
Purpose: Resources set a side as part of the process of managing annual fluctuations in the rent, landlord repairs and costs associated with the councils commercial property acquisitions as set out in the Non Treasury Asset Investment Strategy.					
Asset Investment Strategy Rent, Renewals and Repairs	(2,990)	0	(2,990)	0	(2,990)

(D) - Insurance Reserve

	31/03/22 Actual £000's	Estimated Movement £000's	31/03/23 Estimated £000's	Estimated Movement £000's	31/03/24 Estimated £000's
Purpose: Reserve to enable the annual fluctuations in the amounts of excesses payable to be funded without creating an in-year pressures on the services. Subject to ongoing review by an independent third party.					
Insurance Reserve	(3,500)	0	(3,500)	0	(3,500)

(E) - Held in Partnership for External Organisations

	31/03/22 Actual £000's	Estimated Movement £000's	31/03/23 Estimated £000's	Estimated Movement £000's	31/03/24 Estimated £000's
Purpose: Amounts held in trust on behalf of partners or external third party organisations.					
Dorset Waste Partnership	(202)	0	(202)	0	(202)
Dorset Adult Learning Service	(652)	200	(353)	0	(353)
Stour Valley and Poole Partnership	(1,849)	1,849	0	0	0
CCG Emotional Wellbeing and Mental Health	(78)	78	0	0	0
Flippers Nursery	(188)	0	(188)	0	(188)
Adult Safeguarding Board	(67)	0	(67)	0	(67)
Dorset Youth Offending Service Partnership	(536)	100	(436)	100	(336)
Music and Arts Education Partnership	(407)	0	(407)	0	(407)
Youth Programme	(50)	0	(50)	0	(50)
Bournemouth 2026 - West Howe Bid	(45)	0	(45)	0	(45)
Better Care Fund	(270)	270	0	0	0
Aspire Adoption Partnership	(90)	0	(90)	0	(90)
Local Safeguarding Partnership Board	(33)	0	(33)	0	(33)
Held in Partnership for External Organisations	(4,467)	2,497	(1,871)	100	(1,771)

(F) - Required by Statute or Legislation

	31/03/22 Actual £000's	Estimated Movement £000's	31/03/23 Estimated £000's	Estimated Movement £000's	31/03/24 Estimated £000's
Purpose: Amounts which the council is required to hold as a reserve in line with current accounting practice or legislative requirements.					
Building Regulation Account	(139)	0	(139)	0	(139)
Bournemouth Library Private Finance Initiative (PFI)	(683)	(145)	(828)	(145)	(973)
Carbon Trust	70	0	70	0	70
Required by Statute or Legislation	(752)	(145)	(897)	(145)	(1,042)

(G) - Planning Related

	31/03/22 Actual £000's	Estimated Movement £000's	31/03/23 Estimated £000's	Estimated Movement £000's	31/03/24 Estimated £000's
Purpose: Reserves designed to support planning processes and associated planning activity where expenditure is not incurred on an even annual basis.					
Local Development Plan Reserve	(484)	23	(461)	0	(461)
Planning Hearing and Enforcement Reserve	(73)	73	0	0	0
Other Planning Related Reserves	(191)	150	(41)	0	(41)
Planning Related	(748)	246	(502)	0	(502)

(H) - Government Grants

	31/03/22 Actual £000's	Estimated Movement £000's	31/03/23 Estimated £000's	Estimated Movement £000's	31/03/24 Estimated £000's
Purpose: Amounts which the council is required to hold as a reserve in line with specific grant conditions.					
Government Grants	(11,192)	6,434	(4,758)	1,369	(3,389)
COVID 19 Government Grants	(9,579)	7,312	(2,267)	1,021	(1,246)
NDR Covid Grants	(18,001)	0	(18,001)	18,001	0
Total Unspent Grants	(38,772)	13,746	(25,026)	20,391	(4,635)

(I) - Maintenance

	31/03/22 Actual £000's	Estimated Movement £000's	31/03/23 Estimated £000's	Estimated Movement £000's	31/03/24 Estimated £000's
Purpose: Reserves and sinking funds designed to support maintenance investments in specific services or assets.					
Corporate Maintenance Fund	(251)	0	(251)	0	(251)
Other Maintenance Related Reserves	(1,150)	409	(741)	13	(728)
Maintenance	(1,401)	409	(992)	13	(979)

(J) - ICT Development & Improvement

	31/03/22 Actual £000's	Estimated Movement £000's	31/03/23 Estimated £000's	Estimated Movement £000's	31/03/24 Estimated £000's
Purpose: Resources set aside to meet various ICT improvement projects					
ICT Development & Improvement	(1,426)	658	(768)	10	(758)

(K) -Corporate Priorities & Improvements

	31/03/22 Actual £000's	Estimated Movement £000's	31/03/23 Estimated £000's	Estimated Movement £000's	31/03/24 Estimated £000's
Purpose: Amounts set a side to deliver various priorities, some of which will be of a historical natured inherited from the predecessor authorities.					
Capital Feasibility and Small Works Fund	(16)	16	0	0	0
Local Elections Reserve	(527)	(170)	(697)	527	(170)
Other Corporate Priorities & Improvements	(1,954)	505	(1,449)	0	(1,449)
Covid recovery resources	(1,005)	405	(600)	300	(300)
Corporate Priorities & Improvements	(3,502)	756	(2,746)	827	(1,919)