

## Appendix B - Earmarked Reserves for 31 March 2025

Detail	31/03/24 Actual Balances £000's	Estimated movement £000's	31/03/25 Estimated Balances £000's
Application of one-off resources to support the financial sustainability of the MTFP following a fundamental review as part of the process of building the budget for 2024/25	0	(4,472)	(4,472)
Transition and Transformation Reserves	(2,202)	(875)	(3,077)
Insurance Reserve	(5,115)	0	(5,115)
Held in Partnership for External Organisations	(3,110)	522	(2,588)
Required by Statute or Legislation	(763)	0	(763)
Planning Related	(628)	369	(259)
Government Grants	(16,061)	9,739	(6,322)
Maintenance	(1,547)	325	(1,222)
ICT Development & Improvement	(2,880)	(155)	(3,035)
Corporate Priorities & Improvements	(6,675)	(2,341)	(9,016)
<b>Total Earmarked Reserve Balance</b>	<b>(38,980)</b>	<b>3,112</b>	<b>(35,869)</b>

**One off Business Rates Resources being applied to MTFP Reserve**

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's
<b>Purpose:</b> Designed to provide the Council with the ability to manage any emerging issues. Includes reserves to enable the management of the MTFP.			
Application of one-off resources to support the financial sustainability of the MTFP following a fundamental review as part of the process of building the budget for 2024/25	0	(4,472)	(4,472)
<b>One off Business Rates Resources being applied to MTFP Reserve</b>	<b>0</b>	<b>(4,472)</b>	<b>(4,472)</b>

**Transition and Transformation Reserves**

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's
<b>Purpose:</b> 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			
BCP Programme Resources Pay & Reward Strategy	(185)	185	0
Redundancy - Non Transformation Funded	(2,017)	0	(2,017)
<b>Transition and Transformation Reserves</b>	<b>(2,202)</b>	<b>185</b>	<b>(2,017)</b>

**Insurance Reserve**

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's
<b>Purpose:</b> 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.			
<b>Insurance Reserve</b>	<b>(5,115)</b>	<b>0</b>	<b>(5,115)</b>

**Held in Partnership for External Organisations**

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's
<b>Purpose:</b> Amounts held in trust on behalf of partners or external third party organisations.			
Dorset Adult Learning Service	(678)	184	(494)
Dorset Adult Learning Service (Specific Bequeath)	(99)	0	(99)
ICS Emotional Wellbeing and Mental Health	(78)	0	(78)
Flippers Nursery	(140)	0	(140)
Adult Safeguarding Board	(208)	67	(141)
Dorset Combined Youth Offending Service Partnership	(508)	0	(508)
Music and Arts Education Partnership	(544)	0	(544)
Youth Programme	(112)	0	(112)
- Russell Cotes revenue grant (New)	(399)	0	(399)
UP2U	(74)	40	(34)
Domestic Homicide Reviews	(10)	10	0
Better Care Fund	(261)	221	(40)
<b>Held in Partnership for External Organisations</b>	<b>(3,110)</b>	<b>522</b>	<b>(2,588)</b>

**Required by Statute or Legislation**

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's
<b>Purpose:</b> Amounts which the council is required to hold as a reserve in line with current accounting practice or legislative requirements.			
Building Regulation Account	(69)	0	(69)
Bournemouth Library Private Finance Initiative (PFI)	(761)	0	(761)
Carbon Trust	67	0	67
<b>Required by Statute or Legislation</b>	<b>(763)</b>	<b>0</b>	<b>(763)</b>

**Planning Related**

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's
<b>Purpose:</b> Reserves designed to support planning processes and associated planning activity where expenditure is not incurred on an even annual basis.			
Local Development Plan Reserve	(222)	222	0
Other Planning Related Reserves	(406)	147	(259)
<b>Planning Related</b>	<b>(628)</b>	<b>369</b>	<b>(259)</b>

**Government Grants**

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's
<b>Purpose:</b> Amounts which the council is required to hold as a reserve in line with specific grant conditions.			
Government Grants	(15,828)	9,598	(6,230)
COVID 19 Government Grants	(233)	141	(92)
<b>Total Unspent Grants</b>	<b>(16,061)</b>	<b>9,739</b>	<b>(6,322)</b>

**Maintenance**

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's
<b>Purpose:</b> Reserves and sinking funds designed to support maintenance investments in specific services or assets.			
Corporate Maintenance Fund	(1,169)	344	(825)
Other Maintenance Related Reserves	(378)	(19)	(397)
<b>Maintenance</b>	<b>(1,547)</b>	<b>325</b>	<b>(1,222)</b>

**ICT Development & Improvement**

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's
<b>Purpose:</b> Resources set aside to meet various ICT improvement projects			
<b>ICT Development &amp; Improvement</b>	<b>(2,880)</b>	<b>(155)</b>	<b>(3,035)</b>

**Corporate Priorities & Improvements**

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's
<b>Purpose:</b> Amounts set aside to deliver various priorities, some of which will be of a historical nature inherited from the predecessor authorities.			
Other Service Priority reserves	(4,636)	(3,529)	(8,165)
Local Elections Reserve	(199)	(170)	(369)
Revenue & Benefits Reserve	(1,401)	920	(481)
Covid recovery resources	(438)	438	0
<b>Corporate Priorities &amp; Improvements</b>	<b>(6,675)</b>	<b>(2,341)</b>	<b>(9,016)</b>