

### Appendix 10a - Earmarked Reserves for 31 March 2026

Detail	31/03/24 Actual Balances £000's	Estimated movement £000's	31/03/25 Estimated Balances £000's	Estimated movement £000's	31/03/26 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)	4,472	0
Transition and Transformation Reserves	(2,202)	(875)	(3,077)	0	(3,077)
Insurance Reserve	(5,115)	0	(5,115)	0	(5,115)
Held in Partnership for External Organisations	(3,110)	921	(2,189)	65	(2,124)
Required by Statute or Legislation	(763)	0	(763)	0	(763)
Planning Related	(628)	369	(259)	0	(259)
Government Grants	(16,120)	9,481	(6,639)	1,997	(4,642)
Maintenance	(1,547)	431	(1,116)	(36)	(1,152)
ICT Development & Improvement	(2,880)	(155)	(3,035)	257	(2,778)
Corporate Priorities & Improvements	(6,675)	(2,074)	(8,749)	3,706	(5,043)
<b>Total Earmarked Reserve Balance</b>	<b>(39,039)</b>	<b>3,625</b>	<b>(35,414)</b>	<b>10,461</b>	<b>(24,953)</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	Estimated Movement £000's	31/03/24 Estimated £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)	4,472	0
<b>One off Business Rates Resources being applied to MTFP Reserve</b>	<b>0</b>	<b>(4,472)</b>	<b>(4,472)</b>	<b>0</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	Estimated Movement £000's	31/03/24 Estimated £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 programr					
BCP Programme Resources Pay & Reward Strategy	(185)	185	0	0	0
Pay and reward implementation funding	0	(1,060)	(1,060)	0	(1,060)
Redundancy - Non Transformation Funded	(2,017)	0	(2,017)	0	(2,017)
<b>Transition and Transformation Reserves</b>	<b>(2,202)</b>	<b>(875)</b>	<b>(3,077)</b>	<b>0</b>	<b>(3,077)</b>

#### **Insurance Reserve**

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's	Estimated Movement £000's	31/03/24 Estimated £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>	<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	Estimated Movement £000's	31/03/24 Estimated £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)	0	(494)
Dorset Adult Learning Service (Specific Bequeath)	(99)	0	(99)	0	(99)
ICS Emotional Wellbeing and Mental Health	(78)	0	(78)	0	(78)
Flippers Nursery	(140)	0	(140)	0	(140)
Adult Safeguarding Board	(208)	67	(141)	0	(141)
Dorset Combined Youth Offending Service Partnership	(508)	0	(508)	0	(508)
Music and Arts Education Partnership	(544)	0	(544)	0	(544)
Youth Programme	(112)	0	(112)	0	(112)
- Russell Cotes revenue grant (New)	(399)	399	0	0	0
UP2U	(74)	40	(34)	25	(9)
Domestic Homicide Reviews	(10)	10	0	0	0
Better Care Fund	(261)	221	(40)	40	0
<b>Held in Partnership for External Organisations</b>	<b>(3,110)</b>	<b>921</b>	<b>(2,189)</b>	<b>65</b>	<b>(2,124)</b>

#### **Required by Statute or Legislation**

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's	Estimated Movement £000's	31/03/24 Estimated £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)	0	(69)
Bournemouth Library Private Finance Initiative (PFI)	(761)	0	(761)	0	(761)
Carbon Trust	67	0	67	0	67
<b>Required by Statute or Legislation</b>	<b>(763)</b>	<b>0</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	Estimated Movement £000's	31/03/24 Estimated £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	0	0
Other Planning Related Reserves	(406)	147	(259)	0	(259)
<b>Planning Related</b>	<b>(628)</b>	<b>369</b>	<b>(259)</b>	<b>0</b>	<b>(259)</b>

### Government Grants

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's	Estimated Movement £000's	31/03/24 Estimated £000's
<b>Purpose:</b> Amounts which the council is required to hold as a reserve in line with specific grant conditions.					
Government Grants	(15,887)	9,340	(6,547)	1,936	(4,611)
COVID 19 Government Grants	(233)	141	(92)	61	(31)
<b>Total Unspent Grants</b>	<b>(16,120)</b>	<b>9,481</b>	<b>(6,639)</b>	<b>1,997</b>	<b>(4,642)</b>

### Maintenance

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's	Estimated Movement £000's	31/03/24 Estimated £000's
<b>Purpose:</b> Reserves and sinking funds designed to support maintenance investments in specific services or assets.					
Corporate Maintenance Fund	(1,169)	450	(719)	5	(714)
Other Maintenance Related Reserves	(378)	(19)	(397)	(41)	(438)
<b>Maintenance</b>	<b>(1,547)</b>	<b>431</b>	<b>(1,116)</b>	<b>(36)</b>	<b>(1,152)</b>

### ICT Development & Improvement

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's	Estimated Movement £000's	31/03/24 Estimated £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>	<b>257</b>	<b>(2,778)</b>

### Corporate Priorities & Improvements

	31/03/23 Actual £000's	Actual Movement £000's	31/03/24 Actual £000's	Estimated Movement £000's	31/03/24 Estimated £000's
<b>Purpose:</b> Amounts set a side to deliver various priorities, some of which will be of a historical natured inherited from the predecessor authorities.					
Other Service Priority reserves	(4,636)	(3,507)	(8,143)	3,667	(4,476)
Local Elections Reserve	(199)	(170)	(369)	(170)	(539)
Revenue & Benefits Reserve	(1,401)	1,165	(236)	209	(27)
Covid recovery resources	(438)	438	0	0	0
<b>Corporate Priorities &amp; Improvements</b>	<b>(6,675)</b>	<b>(2,074)</b>	<b>(8,749)</b>	<b>3,706</b>	<b>(5,043)</b>