

Appendix 10a - Earmarked Reserves Summary and Detailed Statement

Detail	31/03/25 Actual Balances	Estimated movement	31/03/26 Estimated Balances	Estimated movement	31/03/27 Estimated Balances
	£000's	£000's	£000's	£000's	£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	(2,790)	2,790	0	0	0
Transition and Transformation Reserves	(3,126)	2,017	(1,109)	1,109	0
Insurance Reserve	(5,018)	0	(5,018)	1,109	(3,909)
Held in Partnership for External Organisations	(3,467)	798	(2,669)	83	(2,586)
Required by Statute or Legislation	(795)	0	(795)	0	(795)
Planning Related	(354)	(107)	(461)	0	(461)
Government Grants	(18,959)	7,491	(11,468)	1,782	(9,686)
Maintenance	(3,231)	(448)	(3,679)	(36)	(3,715)
ICT Development & Improvement	(3,637)	474	(3,163)	1,313	(1,850)
Corporate Priorities & Improvements	(14,318)	10,154	(4,164)	1,179	(2,986)
Total Earmarked Reserve Balance	(55,693)	23,169	(32,525)	6,539	(25,986)

One off Business Rates Resources being applied to MTFP Reserve

	31/03/25 Actual £000's	Actual Movement £000's	31/03/26 Estimated £000's	Estimated Movement £000's	31/03/27 Estimated £000's
Purpose: Designed to provide the Council with the ability to manage any emerging issues. Includes reserves to enable the management of the MTFP.					
Total One off Business Rates Resources being applied to MTFP	(2,790)	2,790	0	0	0
One off Business Rates Resources being applied to MTFP Reserve	(2,790)	2,790	0	0	0

Transition and Transformation Reserves

	31/03/25 Actual £000's	Actual Movement £000's	31/03/26 Estimated £000's	Estimated Movement £000's	31/03/27 Estimated £000's
Purpose: Resources set aside to support the one-off change costs of associated with creating the new council and meeting the Council's costs associated with the transformation program					
Pay and Reward funding to support 2026/27 costs	(1,109)	0	(1,109)	1,109	0
Redundancy - Non Transformation Funded	(2,017)	2,017	0	0	0
Transition and Transformation Reserves	(3,126)	2,017	(1,109)	1,109	0

Insurance Reserve

	31/03/25 Actual £000's	Actual Movement £000's	31/03/26 Estimated £000's	Estimated Movement £000's	31/03/27 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	(5,018)	0	(5,018)	1,109	(3,909)

Held in Partnership for External Organisations

	31/03/25 Actual £000's	Actual Movement £000's	31/03/26 Estimated £000's	Estimated Movement £000's	31/03/27 Estimated £000's
Purpose: Amounts held in trust on behalf of partners or external third party organisations.					
Youth Programme	(174)	24	(150)	0	(150)
Music and Arts Education Partnership	(412)	150	(262)	0	(262)
ICS Emotional Wellbeing and Mental Health	(85)	85	0	0	0
Little Explores Nursery	(207)	0	(207)	0	(207)
Dorset Combined Youth Offending Service Partnership	(619)	102	(517)	0	(517)
Dorset Adult Learning Service (Specific Bequeath)	(99)	0	(99)	0	(99)
Dorset Adult Learning Service	(686)	0	(686)	0	(686)
FCERM - Shared with East Devon DC	(190)	0	(190)	0	(190)
Adult Safeguarding Board	(216)	53	(163)	0	(163)
Better Care Fund	(326)	248	(78)	58	(20)
UP2U	(74)	25	(49)	25	(24)
Kinson Community Centre - Community Benefit Fund - Enhancement works	(1)	1	0	0	0
Domestic Homicide Reviews	(10)	10	0	0	0
- Russell Cotes revenue grant (New)	(367)	100	(267)	0	(267)
Held in Partnership for External Organisations	(3,467)	798	(2,669)	83	(2,586)

Required by Statute or Legislation

	31/03/25 Actual £000's	Actual Movement £000's	31/03/26 Estimated £000's	Estimated Movement £000's	31/03/27 Estimated £000's
Purpose: Amounts which the council is required to hold as a reserve in line with current accounting practice or legislative requirements.					
Bournemouth Library Private Finance Initiative (PFI)	(739)	0	(739)	0	(739)
Carbon Trust	(56)	0	(56)	0	(56)
Required by Statute or Legislation	(795)	0	(795)	0	(795)

Planning Related

	31/03/25 Actual £000's	Actual Movement £000's	31/03/26 Estimated £000's	Estimated Movement £000's	31/03/27 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	(70)	0	(70)	0	(70)
Other Planning Related Reserves	(284)	(107)	(391)	0	(391)
Planning Related	(354)	(107)	(461)	0	(461)

Government Grants

	31/03/25 Actual £000's	Actual Movement £000's	31/03/26 Estimated £000's	Estimated Movement £000's	31/03/27 Estimated £000's
Purpose: Amounts which the council is required to hold as a reserve in line with specific grant conditions.					
Government Grants	(18,928)	7,491	(11,437)	1,782	(9,655)
COVID 19 Government Grants	(31)	0	(31)	0	(31)
Total Unspent Grants	(18,959)	7,491	(11,468)	1,782	(9,686)

Maintenance

	31/03/25 Actual £000's	Actual Movement £000's	31/03/26 Estimated £000's	Estimated Movement £000's	31/03/27 Estimated £000's
Purpose: Reserves and sinking funds designed to support maintenance investments in specific services or assets.					
Corporate Maintenance Fund	(2,618)	5	(2,613)	5	(2,608)
Other Maintenance Related Reserves	(612)	(453)	(1,065)	(41)	(1,106)
Maintenance	(3,231)	(448)	(3,679)	(36)	(3,715)

ICT Development & Improvement

	31/03/25 Actual £000's	Actual Movement £000's	31/03/26 Estimated £000's	Estimated Movement £000's	31/03/27 Estimated £000's
Purpose: Resources set aside to meet various ICT improvement projects					
ICT Development & Improvement	(3,637)	474	(3,163)	1,313	(1,850)

Corporate Priorities & Improvements

	31/03/25 Actual £000's	Actual Movement £000's	31/03/26 Estimated £000's	Estimated Movement £000's	31/03/27 Estimated £000's
Purpose: 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	(13,121)	9,582	(3,539)	1,262	(2,277)
Local Elections Reserve	(369)	(170)	(539)	(170)	(709)
Revenue & Benefits Reserve	(633)	546	(87)	87	0
Covid recovery resources	(196)	196	0	0	0
Corporate Priorities & Improvements	(14,318)	10,154	(4,164)	1,179	(2,986)