

Appendix 3 - Movement on Earmarked Reserves

Reserve	Revised Estimate 2025-26 @ PD1-4				Revised Estimate 2025-26				YEAR END VARIANCE			
	Opening Balance 01/04/25	Base Budget reserves		Balance 31/03/26	Opening Balance 01/04/25	Base Budget reserves		Balance 31/03/26	Opening Balance 01/04/25	Base Budget reserves		Balance 31/03/26
	£	£	£	£	£	£	£	£	£	£	£	£
Financial Transparency Reserve	(24,309)			(24,309)	(24,309)	0	0	(24,309)	(24,309)	(20,000)		(44,309)
Joint Use & Base Maintenance Reserve	(126,572)			(126,572)	(126,572)	0	0	(126,572)	(126,572)	(220)	52,853	(73,939)
Pub Watch/Shop Radio Replacement Reserve	(40,961)	(3,500)		(44,461)	(40,961)	(3,500)	0	(44,461)	(40,961)			(40,961)
IT Replacement Reserve	(822,923)	(100,000)	300,000	(622,923)	(822,923)	(50,000)	400,000	(472,923)	(822,923)		184,053	(638,871)
Community & Crime Reserves	(220,341)		3,000	(217,341)	(220,341)	0	3,000	(217,341)	(220,341)	(31,003)	3,000	(248,345)
Risk Mgmt Reserve	(18,271)			(18,271)	(18,271)	0	0	(18,271)	(18,271)			(18,271)
S106 Revenue Reserve	(310,643)		60,100	(250,543)	(310,643)	0	60,100	(250,543)	(310,643)		51,614	(259,029)
Housing Benefits Reserve	(84,870)			(84,870)	(84,870)	0	0	(84,870)	(84,870)			(84,870)
Insurance Reserve	(154,984)	(35,000)		(189,984)	(154,984)	(35,000)	0	(189,984)	(154,984)	(40,240)	74,525	(120,699)
Efficiency & Innovation Reserve	(414,666)			(414,666)	(414,666)	0	130,900	(283,766)	(414,666)		93,689	(320,977)
Asset Management Reserve	(175,647)	(74,400)	167,000	(83,047)	(175,647)	(74,400)	125,000	(125,047)	(175,647)	(12,845)	99,043	(89,449)
Local Development Framework Reserve	(30,089)		80,800	50,711	(30,089)	0	80,800	50,711	(30,089)		30,089	0
Earmarked Grants Reserve	(1,237,641)	(41,000)	15,000	(1,263,641)	(1,237,641)	(135,400)	65,200	(1,307,841)	(1,237,641)	(363,823)	56,566	(1,544,898)
CCTV Reserve	(135,049)	(52,300)		(187,349)	(135,049)	(52,300)	0	(187,349)	(135,049)			(135,049)
Apprentice Reserve	(35,519)			(35,519)	(35,519)	0	0	(35,519)	(35,519)			(35,519)
NNDR Pool Reserve	(2,199,935)		396,400	(1,803,535)	(2,199,935)	0	396,400	(1,803,535)	(2,199,935)	(507,500)	199,786	(2,507,650)
Transformation Fund Reserve	(1,323,647)		103,000	(1,220,647)	(1,323,647)	0	1,029,300	(294,347)	(1,323,647)		943,483	(380,164)
Economic Development Fund Reserve	(80,418)			(80,418)	(80,418)	0	80,400	(18)	(80,418)			(80,418)
Leisure Strategy Reserve	(247,621)			(247,621)	(247,621)	0	0	(247,621)	(247,621)			(247,621)
Property Management Fund	(64,000)		40,000	(24,000)	(64,000)	0	40,000	(24,000)	(64,000)			(64,000)
Selective Licensing	(466,986)	(106,700)		(573,686)	(466,986)	(106,700)	0	(573,686)	(466,986)	(57,588)		(524,574)
ARG Reserve	(0)			(0)	(0)	0	0	(0)	(0)			(0)
Sinking Fund Reserve	(378,502)	(26,200)		(404,702)	(378,502)	(2,900)	0	(381,402)	(378,502)	(83,300)		(461,802)
Total Reserves	(8,593,594)	(439,100)	1,165,300	(7,867,394)	(8,593,594)	(460,200)	2,411,100	(6,642,694)	(8,593,594)	(1,116,520)	1,788,700	(7,921,414)
Net Transfer (to) / from reserves	726,200				1,950,900				672,180			