

Appendix 2 - 2020/21 Reserves Policy

Category	Reserve - Linked to Policy	Balance at 31 March 20	Allocation of 2019/20 Surplus	Reclassification	Q4 Revised Available Balance	Approved Commitment After Strategic Review	Uncommitted Earmarked Balance
		£000s	£000s	£000s	£000s	£000s	£000s
Reserve Linked to Budget	Transformation - Invest to Save Reserve	4,786		(1,595)	3,191	918	2,273
Reserve Linked to Budget	Transformation - Double Running Reserve	2,361			2,361	1,029	1,332
Reserve Linked to Budget	Workforce Investment/Change Reserve	3,500		(1,167)	2,333	0	2,333
Reserve Linked to Budget	Airport Reserve	750		4,680	5,430	0	5,430
Reserve Linked to Budget	TOTAL	11,397	0	1,918	13,315	1,947	11,368
Strategic Priority Reserve	Cabinet One-Off Investment/MTFP Reserve *NEW*	0	813	4,004	4,817	4,817	0
Strategic Priority Reserve	Greater Manchester Bus Reform Contribution *NEW*	0		1,859	1,859	1,859	0
Strategic Priority Reserve	Capital Investment Reserve - Projects	520		(520)	0	0	0
Strategic Priority Reserve	Capital Investment Reserve - Stockport Interchange	4,959		520	5,479	5,479	0
Strategic Priority Reserve	Capital Investment Reserve - Merseyway	5,761			5,761	5,761	0
Strategic Priority Reserve	Capital Investment Reserve - Mayoral Development Corporation (MDC)	3,000			3,000	3,000	0
Strategic Priority Reserve	Capital Investment Reserve - Town Centre & District Schemes	903			903	903	0
Strategic Priority Reserve	Corporate Property Reserve	843			843	49	794
Strategic Priority Reserve	Infrastructure Investment Reserve	1,782			1,782	910	872
Strategic Priority Reserve	Digital by Design Reserve/Radical Digital Authority	3,110			3,110	3,110	0
Strategic Priority Reserve	Health and Social Care Integration Reserve	2,031			2,031	1,232	799
Strategic Priority Reserve	Equipment Refresh Reserve	1,234			1,234	66	1,168
Strategic Priority Reserve	Waste Smoothing Reserve	5,047		(3,925)	1,122	558	564
Strategic Priority Reserve	Traded Services Reserve	532			532	162	370
Strategic Priority Reserve	Community Investment Fund	820			820	820	0
Strategic Priority Reserve	SEND Review Reserve	795			795	795	0
Strategic Priority Reserve	TOTAL	31,337	813	1,938	34,088	29,521	4,567
Budget Resilience Reserve	Children's Reserve	1,839			1,839	44	1,795
Budget Resilience Reserve	Adults Reserve	1,562			1,562	0	1,562
Budget Resilience Reserve	Demand Changes Reserve	578			578	0	578
Budget Resilience Reserve	TOTAL	3,979	0	0	3,979	44	3,935
Corporate Reserves	Insurance Reserve	7,145		(2,000)	5,145	5,145	0
Corporate Reserves	Collection Fund Reserve	5,608		(3,446)	2,162	0	2,162
Corporate Reserves	Legislative and Statutory Requirements Reserve	991			991	79	912
Corporate Reserves	Third Party Monies Reserve	796			796	796	0
Corporate Reserves	Area Committee Reserves	403			403	403	0
Corporate Reserves	Revenue Grant Reserve (includes ringfenced Grant)	10,660			10,660	10,660	0
Corporate Reserves	Revenue Contribution to Capital Outlay (RCCO)	1,578		(1,578)	0	0	0
Corporate Reserves	Income and Interest Rate Risk Mitigation Reserve	2,067		2,006	4,073	0	4,073
Corporate Reserves	TOTAL	29,248	0	(5,018)	24,230	17,083	7,147
		75,961	813	(1,162)	75,612	48,595	27,017
Directorate	Directorate Flexibility Reserve - Place	88		162	250	53	197
Directorate	Directorate Flexibility Reserve - People	250			250	70	180
Directorate	Directorate Flexibility Reserve - CSS	250			250	40	210
Directorate	TOTAL	588	0	162	750	163	587
		76,550	813	(1,000)	76,362	48,758	27,604

General Fund	General Fund	10,013	(813)	1,000	10,200	0	10,200
	TOTAL	10,013	(813)	1,000	10,200	0	10,200

	GRAND TOTAL	86,563	0	0	86,562	48,758	37,804
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