

Appendix 2 - 2021/22 Reserves Policy

Category	Reserve - Linked to Policy	Balance at 31 March 21 £000s	Quarter 1 Appropriations £000s	Policy Review Reclassification £000s	Revised Balance £000s	Approved Commitments £000s	Risk Related Commitments £000s	Remaining Balance £000s
Reserve Linked to Budget	Transformation - Invest to Save Reserve	2,653	0	(370)	2,283	533		1,750
Reserve Linked to Budget	Transformation - Double Running Reserve	1,946	0	(446)	1,500	0		1,500
Reserve Linked to Budget	Workforce Investment/Change Reserve	2,307	0	216	2,523	123	1,648	752
Reserve Linked to Budget	Airport Reserve	5,430	0	7,386	12,816	0	12,816	0
Reserve Linked to Budget	MTFP Resilience and Smoothing Reserve *New	0	0	4,337	4,337	0	4,337	0
<b>Reserve Linked to Budget</b>	<b>TOTAL</b>	<b>12,336</b>	<b>0</b>	<b>11,123</b>	<b>23,459</b>	<b>656</b>	<b>18,801</b>	<b>4,002</b>
Strategic Priority Reserve	Cabinet One-Off Investments	6,188	0	(3,788)	2,400	2,400		0
Strategic Priority Reserve	Greater Manchester Bus Reform Contribution	1,859	0		1,859	1,859		0
Strategic Priority Reserve	Climate Action Now *New	0	0	1,131	1,131	1,131		0
Strategic Priority Reserve	Contain Outbreak Management Reserve *New	0	0	530	530	530		0
Strategic Priority Reserve	Capital Investment Reserve - Projects	0	0		0	0		0
Strategic Priority Reserve	Capital Investment Reserve - Stockport Interchange	5,471	0		5,471	5,471		0
Strategic Priority Reserve	Capital Investment Reserve - Merseyway	5,341	0	(3,820)	1,521	1,521		0
Strategic Priority Reserve	Capital Investment Reserve - Mayoral Development Corporation (MDC)	3,000	0		3,000	3,000		0
Strategic Priority Reserve	Capital Investment Reserve - Town Centre & District Schemes	652	0		652	652		0
Strategic Priority Reserve	Corporate Property Reserve	843	0		843	49		794
Strategic Priority Reserve	Infrastructure Investment Reserve	1,387	0		1,387	395		992
Strategic Priority Reserve	Digital by Design Reserve/Radical Digital Authority	2,652	0		2,652	952		1,700
Strategic Priority Reserve	Health and Social Care Integration Reserve	10,905	0	(3,230)	7,675	7,675		0
Strategic Priority Reserve	Equipment Refresh Reserve	95	0		95	95		0
Strategic Priority Reserve	Waste Smoothing Reserve	1,122	(558)	(172)	392	0		392
Strategic Priority Reserve	Traded Services Reserve	532	0		532	0		532
Strategic Priority Reserve	Community Investment Fund	623	0		623	623		0
Strategic Priority Reserve	SEND Review Reserve	795	0		795	795		0
<b>Strategic Priority Reserve</b>	<b>TOTAL</b>	<b>41,465</b>	<b>(558)</b>	<b>(9,349)</b>	<b>31,559</b>	<b>27,147</b>	<b>0</b>	<b>4,411</b>
Budget Resilience Reserve	Children's Reserve	1,839	0	(239)	1,600	100		1,500
Budget Resilience Reserve	Adults Reserve	1,562	0	(62)	1,500	0		1,500
Budget Resilience Reserve	Demand Changes Reserve	579	0	(79)	500	0		500
<b>Budget Resilience Reserve</b>	<b>TOTAL</b>	<b>3,980</b>	<b>0</b>	<b>(380)</b>	<b>3,600</b>	<b>100</b>	<b>0</b>	<b>3,500</b>
Corporate Reserves	Insurance Reserve	6,145	0	80	6,225	0	6,225	0
Corporate Reserves	Collection Fund Reserve	49,665	(48,314)	(101)	1,250	0	1,250	0
Corporate Reserves	Legislative and Statutory Requirements Reserve	987	0	513	1,500	750		750
Corporate Reserves	Third Party Monies Reserve	455	0	79	534	534		0
Corporate Reserves	Area Committee Reserves	334	0		334	334		0
Corporate Reserves	Revenue Grant Reserve (includes ringfenced Grant)	11,423	(93)	(943)	10,387	10,387		0
Corporate Reserves	Revenue Contribution to Capital Outlay (RCCO)	2,450	0		2,450	2,450		0
Corporate Reserves	Income and Interest Rate Risk Mitigation Reserve	3,805	0		3,805	0	3,805	0
<b>Corporate Reserves</b>	<b>TOTAL</b>	<b>75,264</b>	<b>(48,408)</b>	<b>(372)</b>	<b>26,485</b>	<b>14,455</b>	<b>11,280</b>	<b>750</b>
Directorate	Directorate Flexibility Reserve - Place	250	0		250	100		150
Directorate	Directorate Flexibility Reserve - People	250	0		250	225		25
Directorate	Directorate Flexibility Reserve - CSS	250	0		250	40		210
<b>Directorate</b>	<b>TOTAL</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>750</b>	<b>365</b>	<b>0</b>	<b>385</b>
	<b>TOTAL EARMARKED RESERVES</b>	<b>133,795</b>	<b>(48,966)</b>	<b>1,022</b>	<b>85,852</b>	<b>42,722</b>	<b>30,081</b>	<b>13,049</b>
General Fund	General Fund Balances	16,205	0	(1,022)	15,183	0	0	15,183
	<b>TOTAL EARMARKED RESERVES AND GENERAL FUND BALANCES</b>	<b>150,000</b>	<b>(48,966)</b>	<b>0</b>	<b>101,035</b>	<b>42,722</b>	<b>30,081</b>	<b>28,232</b>