Appendix 2 - 2023/24 Reserves Policy

Category	Reserve - Linked to Policy	Balance at 31 March	Quarter 1	Expected Resources in	Policy Review	Revised Balance	Approved	Risk Related	Remaining	Proposed Approval Needed
		23	Appropriations	Year	Reclassification	****	Commitments	Commitments	Balance	
Reserve Linked to Budget	Transformation - Invest to Save Reserve	£000s	£000s	£000s	£000s	£000s 3,037	£000s	£000s	£000s 2,502	BT, CLT, Leader or Deputy Leader
Reserve Linked to Budget	Transformation - Double Running Reserve	2,851				2,851	1,590		1,261	BT, CLT, Leader or Deputy Leader
Reserve Linked to Budget	Workforce Investment/Change Reserve	2,156			704	2,860	1,860		1,000	BT, CLT, Leader or Deputy Leader
Reserve Linked to Budget	Airport Reserve	6,408			(6,408)	·	1,000		1,000	BT, CLT, Leader or Deputy Leader
Reserve Linked to Budget	TOTAL	14,452		0 0	(5,704)		3,985	0	4,763	B1, CL1, Leader of Deputy Leader
Strategic Priority Reserve	Cabinet One-Off Investments	328		0	220		·	+	4,705	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	Greater Manchester Bus Reform Contribution	1,859			220	1,859	1,859		٥	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	Climate Action Now	664				664	664		٥	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	Post-Covid Investment Reserve	3,338				3,338	3,303		35	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	Capital Investment Reserve - Projects	3,330				0,550	0,505		0	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	Capital Investment Reserve - Stockport Interchange	ا				0	0		٥	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	Capital Investment Reserve - Glockport Interchange	151				151	151		٥	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	Capital Investment Reserve - Mayoral Development Corporation (MDC)	2,673				2,673	134	2,539	٥	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	Capital Investment Reserve - Town Centre & District Schemes	177			(164)	2,673	134	2,339	0	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	Corporate Property Reserve	1,000			(104)	1,000	13		1,000	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	Infrastructure Investment Reserve	1,065					65	500	500	BT, CLT, Leader or Deputy Leader BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve		1,065				1,065 1,943	54	500	1,889	
•	Digital by Design Reserve/Radical Digital Authority	14,628			(2.026)	-	11,692		1,009	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	Health and Social Care Integration Reserve Equipment Refresh Reserve				(2,936)	11,692	11,092		0	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	' '	95			40	95	29		66	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	Waste Smoothing Reserve	399			13	412	0		412	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	Traded Services Reserve	0				0	0		0	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	Community Investment Fund	623				623	623		0	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve	SEND Review Reserve TOTAL	387			(0.007)	387	387 19,522	2 222	3,902	BT, CLT, Leader or Deputy Leader
Strategic Priority Reserve Budget Resilience Reserve	MTFP Resilience and Smoothing Reserve	29,330 5,950		0	(2,867) 7,118		19,522	3,039	12,500	BT, CLT, Leader or Deputy Leader
Budget Resilience Reserve	Children's Reserve	I			1,169	, and the second	2,573		1,500	BT, CLT, Leader or Deputy Leader BT, CLT, Leader or Deputy Leader
Budget Resilience Reserve	Adults Reserve	2,904 1,500			1,436	4,073 2,936	2,936		1,500	BT, CLT, Leader or Deputy Leader
Budget Resilience Reserve		1,000			1,430	2,936 1,000	2,936		4 000	BT, CLT, Leader or Deputy Leader BT, CLT, Leader or Deputy Leader
Budget Resilience Reserve	Demand Changes Reserve TOTAL	1,000		0 0	9,723	,	6,077	0	1,000 15,000	B1, CL1, Leader of Deputy Leader
Corporate Reserves	Insurance Reserve	7,942		0	(442)	7,500	*	7,500	15,000	BT, Cabinet Member Finance & Resources
Corporate Reserves	Collection Fund Reserve	7,542		4,705	(3,182)		0	7,300	1,527	BT. Cabinet Member Finance & Resources
Corporate Reserves	Legislative and Statutory Requirements Reserve	2 222		4,705	(3,182)	-	2,213		250	BT, Cabinet Member Finance & Resources
•	Third Party Monies Reserve	2,223 991			240	2,463 991	991		250	BT, Cabinet Member Finance & Resources
Corporate Reserves Corporate Reserves	Area Committee Reserves						422			Exec Members, Leader
Corporate Reserves Corporate Reserves	Revenue Grant Reserve (includes ringfenced Grant)	422	14	18)	(674)	422	2,894		0	BT, Cabinet Member Finance & Resources
Corporate Reserves	Revenue Contribution to Capital Outlay (RCCO)	3,583 4,862			(671)	2,894 4,862	4,862		٥	BT, Cabinet Member Finance & Resources BT, Cabinet Member Finance & Resources
Corporate Reserves Corporate Reserves	Income and Interest Rate Risk Mitigation Reserve	2,556			2,444		4,862	5,000	0	BT, Cabinet Member Finance & Resources BT, Cabinet Member Finance & Resources
Corporate Reserves Corporate Reserves	TOTAL	2,556	14	18) 4,705			11,382	5,000 12,500	1,777	51, Cabillet Welliber Fillance & Resources
Directorate	Directorate Flexibility Reserve - Place	22,583	(1	4,705	(1,011)	25,659	11,382	12,500	1,777	Corporate Director
	Directorate Flexibility Reserve - Place Directorate Flexibility Reserve - People				109		123			•
Directorate		141			109	250	172		177	Corporate Director
Directorate	Directorate Flexibility Reserve - CSS TOTAL	212 558		0 0	38 192	250 750			382	Corporate Director
Directorate			14	18) 4,705				45 520	25,824	
	TOTAL EARMARKED RESERVES	78,277	(1	4,705	(267)	82,697	41,334	15,539	25,824	
General Fund	General Fund Balances	14,916			267	15,183			15,183	
	TOTAL EARMARKED RESERVES AND GENERAL FUND BALANCES	93,193		4,705	0	97,880	41,334	15,539	41,007	