

Appendix 2 - 2024/25 Reserves Policy

Category	Reserve - Linked to Policy	Revised Balance	Approved Commitments	Risk Related Commitments	Remaining Balance
		£000s	£000s	£000s	£000s
Reserve Linked to Budget	Transformation - Invest to Save Reserve	2,451	451		2,000
Reserve Linked to Budget	Transformation - Double Running Reserve	1,698	198		1,500
Reserve Linked to Budget	Workforce Investment/Change Reserve	1,937	687		1,250
Reserve Linked to Budget	TOTAL	6,086	1,336	0	4,750
Strategic Priority Reserve	Cabinet One-Off Investments	1,908	1,908		0
Strategic Priority Reserve	Greater Manchester Bus Reform Contribution	1,859	1,859		0
Strategic Priority Reserve	Climate Action Now	664	664		0
Strategic Priority Reserve	Post-Covid Investment Reserve	973	973		0
Strategic Priority Reserve	Capital Investment Reserve - Projects	1,500	0		1,500
Strategic Priority Reserve	Capital Investment Reserve - Mayoral Development Corporation (MDC)	2,546	445	2,101	0
Strategic Priority Reserve	Corporate Property Reserve	1,500	0	630	870
Strategic Priority Reserve	Digital by Design Reserve/Radical Digital Authority	1,796	0	1,796	0
Strategic Priority Reserve	Health and Social Care Integration Reserve	12,773	12,773		0
Strategic Priority Reserve	Equipment Refresh Reserve	1,000	0		1,000
Strategic Priority Reserve	Waste Smoothing Reserve	2,869	2,437	432	0
Strategic Priority Reserve	Community Investment Fund	329	29		300
Strategic Priority Reserve	TOTAL	29,717	21,088	4,959	3,670
Budget Resilience Reserve	MTFP Resilience and Smoothing Reserve	15,160	160	15,000	0
Budget Resilience Reserve	Children's Reserve	1,704	184		1,520
Budget Resilience Reserve	Adults Reserve	1,995	1,995		0
Budget Resilience Reserve	Demand Changes Reserve	1,000	0		1,000
Budget Resilience Reserve	TOTAL	19,859	2,339	15,000	2,520
Corporate Reserves	Insurance Reserve	7,500	0	7,500	0
Corporate Reserves	Collection Fund Reserve	4,054	4,054		0
Corporate Reserves	Legislative and Statutory Requirements Reserve	3,361	1,000	1,750	611
Corporate Reserves	Third Party Monies Reserve	985	985		0
Corporate Reserves	Area Committee Reserves	482	482		0
Corporate Reserves	Revenue Grant Reserve (includes ringfenced Grant)	2,013	2,013		0
Corporate Reserves	Revenue Contribution to Capital Outlay (RCCO)	4,875	4,875		0
Corporate Reserves	Income and Interest Rate Risk Mitigation Reserve	5,000	0	5,000	0
Corporate Reserves	Collection Fund Reserve - Business Rates Reset	2,375	2,375		0
Corporate Reserves	TOTAL	30,645	15,784	14,250	611
Directorate	Directorate Flexibility Reserve - Place	250	0		250
Directorate	Directorate Flexibility Reserve - People	250	23		227
Directorate	Directorate Flexibility Reserve - CSS	250	118		132
Directorate	TOTAL	750	141	0	609
	TOTAL EARMARKED RESERVES	87,057	40,688	34,209	12,160
General Fund	General Fund Balances	15,183	0	0	15,183
	TOTAL EARMARKED RESERVES AND GENERAL FUND BALANCES	102,240	40,688	34,209	27,343