

Transfers to / from Earmarked Reserves

This note sets out the amounts set aside from the General Fund balances in earmarked reserves to provide financing for future expenditure plans and the amounts posted back from earmarked reserves to meet General Fund expenditure.

Earmarked Reserves	Balance at 31 March 2017 £000	Transfers Out 2017/18 £000	Transfers In 2017/18 £000	Balance at 31 March 2018 £000	Transfers Out 2018/19 £000	Transfers In 2018/19 £000	Balance at 31 March 2019 £000
School Balances:							
Primary & Nursery Schools	(4,553)	4,533	(3,648)	(3,668)	3,779	(4,750)	(4,639)
Secondary Schools	37	(64)	(210)	(237)	326	(459)	(370)
Special Schools	(615)	294	(217)	(538)	517	(527)	(548)
Total Schools Balances	(5,131)	4,763	(4,075)	(4,443)	4,622	(5,736)	(5,557)
General Fund:							
People:							
ASC Transition Reserve	0	0	(1,718)	(1,718)	1,724	(6)	(0)
Communities Investment	(583)	214	0	(369)	497	(237)	(110)
Early Intervention & Prevention	(984)	473	0	(511)	511	0	0
PFI Equalisation - Extra Care Housing	(2,060)	0	(165)	(2,225)	0	(148)	(2,373)
Public Health	(536)	312	0	(224)	0	(403)	(627)
Other Useable reserves (<£500,000 in value)	(734)	531	(317)	(520)	399	(308)	(429)
Place:							
Investment (Sustainability)	(2,044)	1,521	(348)	(871)	305	(4)	(570)
Royal Arcade Crewe	(500)	0	0	(500)	0	0	(500)
Spatial Planning	(36)	0	0	(36)	20	(714)	(730)
Other Useable reserves (<£500,000 in value)	(1,637)	261	(22)	(1,398)	719	(1,218)	(1,897)
Corporate:							
Brighter Futures Transformation Programme	0	0	0	0	0	(1,000)	(1,000)
Collection Fund Management	(11,337)	13,261	(7,334)	(5,410)	7,931	(7,530)	(5,009)
Enabling Transformation	(2,142)	1,204	(4,887)	(5,825)	6,043	(219)	(1)
Financing Reserve	(10,750)	1,723	(3,710)	(12,737)	4,386	(3,188)	(11,539)
Insurance Reserve - Cheshire County Fund	(457)	161	(338)	(634)	286	(235)	(583)
Insurance Reserve - Cheshire East Fund	(3,582)	1,627	(1,626)	(3,581)	750	(1,662)	(4,493)
New Homes Bonus Community Fund	0	0	0	0	0	(1,000)	(1,000)
Other Useable reserves (<£500,000 in value)	(123)	0	(11)	(134)	0	(669)	(803)
Central:							
Carry Forwards by Service Managers	(3,017)	1,399	(790)	(2,408)	3,328	(920)	0
MTFS Reserve	0	0	0	0	1,008	(7,434)	(6,426)
Revenue Grants Transferred to Earmarked Reserves	(5,748)	1,833	(1,488)	(5,403)	1,464	(1,508)	(5,446)
Trading Reserve	(1,299)	107	(537)	(1,729)	286	(718)	(2,161)
Transitional Funding	(1,343)	775	(230)	(798)	870	(72)	(0)
Total General Fund Reserves	(48,912)	25,402	(23,521)	(47,031)	30,527	(29,193)	(45,697)
Total Earmarked Reserves	(54,043)	30,165	(27,596)	(51,474)	35,149	(34,929)	(51,254)

Statement of Accounts 2018/19

These reserves are amounts set aside from General Fund balances, earmarked to provide finance for future expenditure plans.

The following new earmarked reserves have been created in 2018/19:-

- **Brighter Futures Transformation Programme (£1.000m)** has been established to fund the Council's four year transformation programme and its five outcomes of Culture; Estates and ICT systems; Customer Experience, Commercial Approach and Governance.
- **New Homes Bonus Community Fund (£1.000m)** was made available as part of the MTFS 2018-21 in line with Central Government's New Homes Bonus guidance for community projects, to be allocated in accordance with local priorities. The funding has been slipped a year to be allocated in 2019/20 and 2020/21.
- **MTFS (Medium Term Financial Strategy) Reserve (£6.426m)** has been provided to support the financial strategy and risk management.