

## Appendix B - Earmarked Reserves

Table 6	Opening Balance 1 <sup>st</sup> April 2021 £000	Movement in 2021/22 £000	Closing Balance 31 <sup>st</sup> March 2022 £000	Notes
Name of Reserve				
<b>People</b>				
PFI Equalisation - Extra Care Housing	2,618	97	2,715	Surplus grant set aside to meet future payments on existing PFI contract which commenced in January 2009.
Public Health	1,837	319	2,156	Ring-fenced underspend to be invested in areas to improve performance against key targets.
Public Health (DHSC ring-fenced Covid grant)	5,038	(4,862)	176	Ring-fenced against covid activities - DHSC funding for Test & Trace + Contain Outbreak Management Fund.
Other Useable reserves (<£500,000 in value)	50	(50)	0	Domestic Abuse Partnership.
<b>Place</b>				
Strategic Planning	478	(262)	216	To meet costs associated with the Local Plan.
Trees / Structures Risk Management	400	(400)	0	To respond to increases in risks relating to the environment, in particular the management of trees, structures and dealing with adverse weather events.
Other Useable reserves (<£500,000 in value)	339	(189)	150	Includes Investment Sustainability and Investment Portfolio.
<b>Corporate</b>				
Financing Reserve	7,428	(2,900)	4,528	To provide for financing of capital schemes, other projects and initiatives.
Collection Fund Management	39,552	(27,368)	12,184	To manage cash flow implications as part of the Business Rates Retention Scheme. Includes liabilities that will not be paid until future years.
Insurance (Cheshire East & Cheshire County Funds)	5,102	0	5,102	To settle insurance claims and manage excess costs.
MTFS Reserve	3,265	1,075	4,340	To support the financial strategy and risk management.
Brighter Future Transformation Programme	738	(117)	621	To fund four year transformation programme.
Other Useable reserves (<£500,000 in value)	659	99	758	Includes Elections, New Homes Bonus Community Fund and HR programme.
<b>Central</b>				
Covid (unringfenced)	5,129	(5,129)	0	Covid (Unringfenced) reserve carried forward into 2022/23
Revenue Grants - Other	2,140	(2,068)	72	Unspent specific use grant carried forward into 2022/23.
Revenue Grants - Dedicated Schools Grant	(7,577)	(3,592)	(11,169)	Overspend of grant carried forward into 2022/23.
<b>TOTAL</b>	<b>67,196</b>	<b>(45,347)</b>	<b>21,849</b>	