

#### Appendix 4: Reserve Schedule

Reserve	Forecast Closing Balance 31/03/22	Withdrawal	Addition	Closing Balance 31/03/23	Withdrawal	Addition	Closing Balance 31/03/24	Withdrawal	Addition	Closing Balance 31/03/25	Purpose
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
<b>Schools Reserve</b>	<b>14,559</b>	0	0	<b>14,559</b>	0	0	<b>14,559</b>	0	0	<b>14,559</b>	
<b>General Fund Reserves</b>											
Statutory Reserves	<b>17,544</b>	(9,380)	10,395	<b>18,559</b>	(8,689)	10,395	<b>20,265</b>	(8,689)	10,395	<b>21,971</b>	
Earmarked Reserves	<b>411,552</b>	(202,342)	50,238	<b>259,448</b>	(102,384)	13,334	<b>170,398</b>	(44,398)	8,337	<b>134,337</b>	
General Fund Reserve	<b>27,973</b>	(2,970)	0	<b>25,003</b>	0	0	<b>25,003</b>	0	0	<b>25,003</b>	
<b>Total General Fund</b>	<b>457,069</b>	<b>(214,692)</b>	<b>60,633</b>	<b>303,010</b>	<b>(111,073)</b>	<b>23,729</b>	<b>215,666</b>	<b>(53,087)</b>	<b>18,732</b>	<b>181,311</b>	
<b>Housing Revenue Account Reserves:</b>											
Housing Revenue Account General Reserve	<b>58,090</b>	(15,690)	1,502	<b>43,902</b>	3,176	(981)	<b>46,097</b>	(1,270)	0	<b>44,827</b>	
Major Repairs Reserve	<b>3,634</b>	0	0	<b>3,634</b>	0	0	<b>3,634</b>	0	0	<b>3,634</b>	
HRA PFI reserve	<b>10,000</b>	0	0	<b>10,000</b>	0	0	<b>10,000</b>	0	0	<b>10,000</b>	

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
HRA Residual liabilities fund	24,000	0	0	24,000	0	0	24,000	0	0	24,000	
Housing Insurance reserve	2,319	0	200	2,519	0	200	2,719	0	200	2,919	
<b>Total HRA</b>	<b>98,043</b>	<b>(15,690)</b>	<b>1,702</b>	<b>84,055</b>	<b>3,176</b>	<b>(781)</b>	<b>86,450</b>	<b>(1,270)</b>	<b>200</b>	<b>85,380</b>	
<b>TOTAL RESERVES</b>	<b>569,671</b>	<b>(230,382)</b>	<b>62,335</b>	<b>401,624</b>	<b>(107,897)</b>	<b>22,948</b>	<b>316,675</b>	<b>(54,357)</b>	<b>18,932</b>	<b>281,250</b>	
<b><u>SCHOOLS RESERVE</u></b>											
LMS Reserve	14,559	0	0	14,559	0	0	14,559	0	0	14,559	School balances assumed year-end position. These are not MCC resource and so cannot be used by MCC. There are no further known schools planning to transfer to academy status.
<b>Sub Total Schools</b>	<b>14,559</b>	<b>0</b>	<b>0</b>	<b>14,559</b>	<b>0</b>	<b>0</b>	<b>14,559</b>	<b>0</b>	<b>0</b>	<b>14,559</b>	

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
<b><u>STATUTORY RESERVES</u></b>											
Bus Lane Enforcement Reserve	8,807	(4,992)	4,645	8,460	(4,992)	4,645	8,113	(4,992)	4,645	7,766	Ring-fenced reserve which can only be applied to specific transport and highways related activity.
On Street Parking	3,433	(4,191)	5,650	4,892	(3,500)	5,650	7,042	(3,500)	5,650	9,192	Ring-fenced reserve which can only be applied to specific transport and highways related activity.
Ancoats Square Reserve	2,649	(118)	0	2,531	(118)	0	2,413	(118)	0	2,295	Received from the Homes and Communities Agency to cover the revenue costs of maintaining Ancoats Square for a period of at least 25 years.
Spinningfields Commutated Sum	643	(9)	0	634	(9)	0	625	(9)	0	616	Funds received as part of an

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
											agreement to cover maintenance costs.
New Smithfield Market	440	0	0	440	0	0	440	0	0	440	To contribute towards funding the development plans for the market
Great Northern Square Maintenance Fund	249	(20)	0	229	(20)	0	209	(20)	0	189	Set up in accordance with the agreement with the developers of the site. It will be used for upgrading of the square.
Education Endowments	17	0	0	17	0	0	17	0	0	17	For future payments for school prizes
Landlord Licensing Reserve	0	0	100	100	0	100	200	0	100	300	Smoothing reserve
Art Fund Reserve	31	0	0	31	0	0	31	0	0	31	For art purchases
Manchester Safeguarding	96	0	0	96	0	0	96	0	0	96	Children's Safeguarding Board activity. The Board is a

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
											joint responsibility with MCC & CCG
Hulme High Street	283	0	0	283	0	0	283	0	0	283	
St Johns Gardens Contingency	896	(50)	0	846	(50)	0	796	(50)	0	746	Contribution from St Johns Gardens tenants for maintenance works
<b>Sub Total Statutory</b>	<b>17,544</b>	<b>(9,380)</b>	<b>10,395</b>	<b>18,559</b>	<b>(8,689)</b>	<b>10,395</b>	<b>20,265</b>	<b>(8,689)</b>	<b>10,395</b>	<b>21,971</b>	
<b><u>EARMARKED RESERVES</u></b>											
<b><u>BALANCES HELD FOR PFI'S</u></b>											
Street Lighting PFI	210	(210)	0	0	0	0	0	0	0	0	Established to fund the requirements over 25 years re: the PFI contract for Street Lighting service via external contractors

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Temple PFI	485	(94)	11	402	(104)	11	309	(141)	11	179	Established to fund the requirements of the PFI scheme over 25 years
Wright Robinson PFI Reserve	1,476	(64)	41	1,453	(87)	41	1,407	(110)	42	1,339	PFI Scheme 25 year contract drawdown will be in future years as expenditure exceeds grant.
<b>Total held for PFI's</b>	<b>2,171</b>	<b>(368)</b>	<b>52</b>	<b>1,855</b>	<b>(191)</b>	<b>52</b>	<b>1,716</b>	<b>(251)</b>	<b>53</b>	<b>1,518</b>	
<b><u>RESERVES HELD TO SMOOTH RISK / ASSURANCE</u></b>											
<b><u>Risks</u></b>											
Planning Reserve	3,363	(429)	0	2,934	(480)	0	2,454	(484)	0	1,970	Used to smooth the volatility of planning fee income to avoid budget pressures if fee income drops
Adult Social Care	14,649	(9,834)	0	4,815	(4,815)	0	(0)	0	0	(0)	To support Adult and Social Care

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
											Improvement Plan
Social Care Reserve	2,095	(2,095)	0	0	0	0	0	0	0	0	To address pressures in social care, in particular the need to invest in early help and prevention in Children's Services and continued pressures on LAC budgets
Crime and Disorder	293	0	0	293	0	0	293	0	0	293	To fund the Anti Social Behaviour Team
Budget smoothing reserve	15,071	0	8,000	23,071	(15,590)	0	7,481	(7,481)	0	(0)	Planned use to smooth the impact of previous funding reductions on the revenue budget
Transformation Reserve	8,880	(333)	0	8,547	(335)	0	8,212	(1)	0	8,211	To support costs of future service change.
Airport Dividend reserve	39,040	(24,851)	0	14,189	(4,792)	0	9,397	(4,918)	0	4,479	The income in the reserve is from the

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
											Manchester airport dividend which is then used a year in arrears to support the Medium Term Financial Plan
Land Charges Fees Reserve	267	(50)	0	217	(50)	0	167	(50)	0	117	To smooth the budget impact, planned to utilise in 2020/21
Inspirit Pension Reserve	22	0	5	27	0	5	32	0	5	37	Relates to potential pension liabilities
Insurance Fund	17,564	(500)	0	17,064	(3,500)	0	13,564	(500)	0	13,064	The insurance fund has been established to fund risks that are self insured.
Fleet Maintenance Reserve	47	0	20	67	(92)	25	0	(25)	25	0	Reserve created for smoothing the impact of vehicle repair and maintenance costs.



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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Taxi Licensing Reserve	366	0	0	366	0	0	366	0	0	366	This is a smoothing reserve to equalise the income and expenditure of running the function over financial years. Income ring-fenced by statute.
Newton Heath Market Reserve	22	0	0	22	0	0	22	0	0	22	To fund the future market provision
Rogue Landlord reserve	0	0	0	0	0	0	0	0	0	0	This reserve holds the funding for investigation into poor property conditions in the private rented sector in Manchester with the purpose of improving housing conditions for tenants by enforcing

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
											compliance with statutory regulations and standards.
Selective Licensing reserve	0	0	4	4	0	117	121	0	548	669	Costs for administering the reputable landlord initiative and ensure compliance
Investment Estate smoothing reserve	897	(816)	0	81	(533)	0	(452)	0	0	(452)	To manage budget pressures due to the volatility in investment income.
Homelessness Reserve	1,500	(1,500)	0	0	0	0	0	0	0	0	To offset potential increases in need / demand
Emergency Planning	100	(100)	0	0	0	0	0	0	0	0	Linked to GM wide Civil Contingencies schemes
Business Rates Reserve	136,211	(117,409)	16,638	35,440	(27,320)	0	8,120	(490)	0	7,630	To mitigate Business Rates income risk due to the volatility of assumptions

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Cleopatra Reserve	663	0	0	663	0	0	663	0	0	663	To mitigate against the risk of additional claims
<b>TOTAL Risk/Smooth</b>	<b>241,049</b>	<b>(157,917)</b>	<b>24,667</b>	<b>107,799</b>	<b>(57,507)</b>	<b>147</b>	<b>50,439</b>	<b>(13,949)</b>	<b>578</b>	<b>37,068</b>	
<b>RESERVES HELD TO FUND CAPITAL SCHEMES AND OTHER SPECIFIC PROJECT RELATED COSTS</b>											
Investment Reserve	<b>10,876</b>	(1,463)	0	<b>9,413</b>	(1,876)	0	<b>7,537</b>	(1,504)	0	<b>6,033</b>	To deliver priority regeneration projects.
Enterprise zone reserve	<b>2,238</b>	(1,061)	1,500	<b>2,677</b>	(1,061)	1,500	<b>3,116</b>	(668)	1,500	<b>3,948</b>	To underwrite the borrowing costs for development in the Oxford Road Corridor
Capital Fund Reserve	<b>70,575</b>	(20,000)	18,747	<b>69,322</b>	(29,886)	6,397	<b>45,833</b>	(20,000)	968	<b>26,801</b>	Contribution to schemes which are supporting employment and growth, future

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
											carbon reduction investments and high priority strategic development opportunities in the city.
Capital Financing Reserve	34,730	0	0	34,730	0	0	34,730	0	0	34,730	To reflect increase in borrowing costs due to the Council's capital investment
Manchester International Festival	11,100	(1,107)	0	9,993	(1,154)	0	8,839	(1,204)	0	7,635	To fund agreed future Manchester International Festivals / Factory grant from the reserve. Grant agreement will be aligned to the Arts Council England funding cycle.
Eastlands Reserve	954	(5,118)	5,118	954	(4,389)	5,118	1,683	(2,550)	5,118	4,251	This reserve reflects the contribution from Manchester City

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
											Football Club and will be used for various projects including English Institute of Sport.
<b>Total to fund capital scheme and other specific relates costs</b>	<b>130,473</b>	<b>(28,749)</b>	<b>25,365</b>	<b>127,089</b>	<b>(38,366)</b>	<b>13,015</b>	<b>101,738</b>	<b>(25,926)</b>	<b>7,586</b>	<b>83,398</b>	
<b>RESERVES TO SUPPORT GROWTH AND REFORM</b>											
Integration Reserve	<b>9,295</b>	(9,295)	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>	The reserve is a joint resource between Manchester City Council and Manchester Clinical Commissioning Group to support the infrastructure requirements that underpin the mobilisation of

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
											the Locality Plan.
Town Hall Reserve	10,013	(2,330)	0	7,683	(3,699)	0	3,984	(3,984)	0	0	To fund commitments for the Town Hall Complex Programme
Supporting Families Reserve	1,427	0	0	1,427	0	0	1,427	0	0	1,427	This was set up to support the scaling up on the community budgets work and to manage risk of Troubled Families grant ending.
Clean City	251	(221)	0	30	(30)	0	0	0	0	0	To support clean and green initiatives including litter bin installations, park clean ups, knotweed and hogweed clearances and other waste and recycling activities.

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Our Manchester reserve	1,403	(1,403)	0	0	0	0	0	0	0	0	Additional investment made available as part of the 2017-2020 budget process to drive forward the delivery of Our Manchester initiatives
<b>TOTAL</b>	<b>22,389</b>	<b>(13,249)</b>	<b>0</b>	<b>9,140</b>	<b>(3,729)</b>	<b>0</b>	<b>5,411</b>	<b>(3,984)</b>	<b>0</b>	<b>1,427</b>	
<b>GRANTS USED OVER ONE YEAR</b>											
English Partnership (Homes and Communities Agency)	734	0	0	734	0	0	734	0	0	734	HCA approval required to Fund Development appraisal and Eastland's Project team
Children's Services Reserve	2,396	(713)	0	1,683	(87)	0	1,596	0	0	1,596	Various Children's grants being used over more than one year
Other Grants and Contributions - Neighbourhood Services	506	0	0	506	0	0	506	0	0	506	Various local Environment scheme and initiatives i.e.

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
											'clean up campaigns'
Other Grants and Contributions-Growth and Development	90	0	0	90	0	0	90	0	0	90	Unspent grants received in previous year
Fraud Fund	136	(68)	0	68	(68)	0	0	0	0	0	Unspent grant received in previous year
Deprivation of Liberty Grant	149	0	0	149	0	0	149	0	0	149	Unspent grant received in previous year
Asylum Seekers	263	(100)	0	163	(92)	0	71	0	0	71	This will fund the Local Authority Asylum Support Officer (LAASLO) project.
Collection Initiatives Reserve	3,569	(342)	0	3,227	(1,129)	0	2,098	0	0	2,098	Small reserves on Corporate Core
MAES Reserve	776	(250)	0	526	(449)	0	77	0	0	77	To fund Manchester Adult Education Services (MAES)



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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Flood management reserve	37	0	0	37	0	0	37	0	0	37	Unspent grant received in previous year
DFT004 DFT Grants Reserve	90	0	0	90	0	0	90	0	0	90	Unspent grant received in previous year
Brexit Reserve	621	(20)	34	635	0	0	635	0	0	635	To fund BREXIT related costs that fall across more than one year
<b>TOTAL</b>	<b>9,367</b>	<b>(1,493)</b>	<b>34</b>	<b>7,908</b>	<b>(1,825)</b>	<b>0</b>	<b>6,083</b>	<b>0</b>	<b>0</b>	<b>6,083</b>	
<b><u>SMALL SPECIFIC RESERVES</u></b>											
<b><u>SMALL SPECIFIC RESERVES</u></b>	33	(5)	0	28	(5)	0	23	(5)	0	18	General reserve/ GM contributions. At the end of the year any surplus/deficit is adjusted in the reserve
Carbon Reduction Reserve	225	(225)	0	0	0	0	0	0	0	0	To fund revenue initiatives which support the target for Manchester to become a zero carbon city by

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
											2038 at the latest and specifically, to support the delivery of the Council's 2020-25 Action Plan
Highways Commuted Sum	<b>3,494</b>	(89)	0	<b>3,405</b>	(89)	0	<b>3,316</b>	(89)	0	<b>3,227</b>	Funds received by the Highways Authority from developers, which is then used to main the roads, footways, public realm etc that has been constructed. The sums cover up to 25 year period
Cemeteries Replacement	<b>561</b>	0	80	<b>641</b>	(481)	80	<b>240</b>	0	80	<b>320</b>	To purchase land for burials
Councils with ALMOs Group (CWAG) Reserve	<b>78</b>	0	0	<b>78</b>	(10)	0	<b>68</b>	(10)	0	<b>58</b>	Held in relation to the running costs of the Council with ALMOs Group which is administered by MCC

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Graves and Memorials	97	0	0	97	0	0	97	0	0	97	Money held in trust for repair and development costs for gravestones
Trading Standards Reserve	129	(108)		21			21			21	Specific grants such as Tobacco control, control of migration etc.
Housing Compliance Reserve (Fixed Penalty Notices)	568	(139)	0	429	(141)	0	288	(144)	0	144	Revenue collected from enforcement activity is ring-fenced to functions related to Housing Compliance.
Community Safety Reserve	565	0	0	565	0	0	565	0	0	565	A collection of grants the majority of which require spending plans to be agreed with key partner organisations such as GM Police.

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	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Litter Reserve (Fixed Penalty Notices)	72	0	0	72	0	0	72	0	0	72	
Great Ancoats Management Improvement Reserve	208	0	0	208		0	208			208	Specific reserve for use within defined areas within Great Ancoats. Spending plans still under discussion.
Social Value Fund	44	0	40	84	(40)	40	84	(40)	40	84	New Reserves for Social Funding income from successful tenders
Other Small Specific reserves	28	0	0	28	0	0	28	0	0	28	Small specific reserves
<b>Total Small Specific Reserves</b>	<b>6,102</b>	<b>(566)</b>	<b>120</b>	<b>5,656</b>	<b>(766)</b>	<b>120</b>	<b>5,010</b>	<b>(288)</b>	<b>120</b>	<b>4,842</b>	
<b>TOTAL EARMARKED RESERVES</b>	<b>411,552</b>	<b>(202,342)</b>	<b>50,238</b>	<b>259,448</b>	<b>(102,384)</b>	<b>13,334</b>	<b>170,398</b>	<b>(44,398)</b>	<b>8,337</b>	<b>134,337</b>	
<b>Total General Fund Reserves</b>	<b>471,628</b>	<b>(214,692)</b>	<b>60,633</b>	<b>317,569</b>	<b>(111,073)</b>	<b>23,729</b>	<b>230,225</b>	<b>(53,087)</b>	<b>18,732</b>	<b>195,870</b>	

