# Appendix 1 - Review of Reserves 2022/23

| Reserves | Balance as at  at 1/4/21  £'000 | Balance as at  at 1/4/22  £'000 | Balance as at  at 1/4/23  £'000 | Balance as at  at 1/4/24  £'000 | Balance as at  at 1/4/25  £'000 |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
| General Reserves |  |  |  |  |  |
|  |  |  |  |  |  |
| General Fund | -5,744 | -5,622 | -5,622 | -5,622 | -5,622 |
|  | -5,744 | -5,622 | -5,622 | -5,622 | -5,622 |
| Earmarked Reserves |  |  |  |  |  |
|  |  |  |  |  |  |
| Comprehensive Spending Review |  |  |  |  |  |
| COVID Reserve | -2,350 | -1,100 | -100 | 0 | 0 |
| Comprehensive Spending Review | -2,370 | -1,865 | -1,765 | -2,265 | -2,765 |
|  | -4,720 | -2,965 | -1,865 | -2,265 | -2,765 |
| Capital Reserves: |  |  |  |  |  |
| Capital Funding Reserve | -2,742 | -2,345 | -2,139 | -2,117 | -2,117 |
| IT Equipment Reserve | -54 | 0 | 0 | 0 | 0 |
| IT Replacement Res New Project | -130 | -100 | -50 | 0 | 0 |
|  | -2,926 | -2,445 | -2,189 | -2,117 | -2,117 |
| School Related Reserves |  |  |  |  |  |
| Dedicated Schools Grant | 0 | 0 | 0 | 0 | 0 |
| Education Schools Exit Packages | -150 | -150 | -112 | -84 | -63 |
| School Balances | -1,436 | -1,293 | -1,163 | -1,047 | -942 |
|  | -1,586 | -1,442 | -1,276 | -1,131 | -1,006 |
|  |  |  |  |  |  |
| Partner/Ring Fenced Reserves |  |  |  |  |  |
| Adult Social Care | -1,425 | -1,425 | -1,425 | -37 | -37 |
| Devon Audit Partnership | -25 | -25 | -25 | -25 | -25 |
| EDC Reserves (Funds paid in advance) | -66 | -66 | -66 | -66 | -66 |
| Harbours Reserves | -39 | -163 | -163 | -174 | -161 |
| Public Health Reserve | -1,893 | -1,893 | -1,493 | -1,093 | -1,093 |
| Museum Reserve | -25 | -25 | -25 | -25 | -25 |
| Swimming Pool Reserve | -42 | -42 | -42 | -42 | -42 |
| Salix Fund | -214 | -214 | -214 | -214 | -214 |
| EU Exit Funding | -248 | 0 | 0 | 0 | 0 |
|  | -3,976 | -3,852 | -3,452 | -1,675 | -1,662 |
|  |  |  |  |  |  |
| Specific issues |  |  |  |  |  |
| Adult Care Trust | -268 | -268 | -268 | -268 | -268 |
| Children's Services | 0 | -1,000 | -1,000 | -1,000 | -1,000 |
| Community Engagement | -215 | -140 | -65 | 0 | 0 |
| Concessionary Fares | -960 | 0 | 0 | 0 | 0 |
| Council Elections | -216 | -276 | -336 | -86 | -86 |
| Crisis Support Reserve | -487 | -487 | -387 | -287 | -187 |
| Growth Fund | -3 | 0 | 0 | 0 | 0 |
| Equipment Reserves | -277 | -277 | -277 | -177 | -77 |
| Geopark | -16 | -6 | 0 | 0 | 0 |
| Governance | -33 | 0 | 0 | 0 | 0 |
| Green Travel Plan | -106 | -106 | -106 | -106 | -106 |
| Highway Reserves | -347 | -297 | -297 | -297 | -297 |
| Housing First | -114 | 0 | 0 | 0 | 0 |
| Housing Benefit | -475 | -475 | -475 | -475 | -475 |
| HR | -9 | 0 | 0 | 0 | 0 |
| Insurance Reserves | -3,295 | -3,295 | -3,295 | -3,295 | -3,295 |
| Ind Chair for Strat Housing Bo | -40 | -40 | -40 | -40 | -40 |
| Collection Fund | -16,952 | -2,659 | -1,709 | -759 | -759 |
| Partnership 2122 | -2,000 | 0 | 0 | 0 | 0 |
| Planning Reserve | -275 | -275 | -275 | -275 | -275 |
| PFI Sinking Fund | -573 | -373 | -173 | 0 | 0 |
| Regeneration Reserve | -243 | -243 | 0 | 0 | 0 |
| Town Centre Regeneration | -46 | -46 | 0 | 0 | 0 |
| Section 106 | -7 | -7 | -7 | -7 | -7 |
| Service Carry Forwards | -2,847 | -786 | -606 | -606 | -606 |
| SWISCo operational | -1,200 | -248 | -248 | -248 | -248 |
| Tourism | -12 | 0 | 0 | 0 | 0 |
| Transformation Reserve | -178 | -78 | 0 | 0 | 0 |
| Waste Strategy | -248 | 0 | 0 | 0 | 0 |
| WESTLANDS PFI | -52 | 0 | 0 | 0 | 0 |
| Climate Change | -55 | -55 | 0 | 0 | 0 |
| Better Bus area | -9 | 0 | 0 | 0 | 0 |
| Community Infrastructure Levy | -343 | -343 | -343 | -343 | -343 |
| Retail Reserve | -511 | -443 | -143 | -143 | -143 |
| Car Parking | -315 | -265 | -215 | -215 | -215 |
| New Burdens - Transparency Code | -26 | 0 | 0 | 0 | 0 |
| Leisure Centre Support | 0 | 0 | 0 | 0 | 0 |
|  | -32,753 | -12,488 | -10,266 | -8,628 | -8,428 |
|  |  |  |  |  |  |
| Investment Fund |  |  |  |  |  |
| Investment Fund | -1,376 | -1,658 | -2,658 | -3,658 | -4,658 |
|  | -1,376 | -1,658 | -2,658 | -3,658 | -4,658 |
|  |  |  |  |  |  |
| Grants - received not spent |  |  |  |  |  |
| Grants - received not yet spent | -10,336 | -6,796 | -3,729 | -1,348 | -1,348 |
|  | -10,336 | -6,796 | -3,729 | -1,348 | -1,348 |
|  |  |  |  |  |  |
| Total Earmarked Reserves | -57,673 | -31,647 | -25,435 | -20,823 | -21,984 |
|  |  |  |  |  |  |
| TOTAL RESERVES | -63,418 | -37,270 | -31,057 | -26,445 | -27,606 |
|  |  |  |  |  |  |