Markanetic Bellevices 1989	RESERVES - BALANCES AT 31 MARCH 2022	Opening	Additions	Actual	Closing	APPENDIX B
Comment Comm		Balance	to Reserve	Spend	Balance	Comments
Specific Reserves - General Fund DO 101 To Gold Springer Confrigency Bo 0 0 0 0 88 pt. The Specific Reserves - General Fund DO 101 To Gold Springer Confrigency Bo 0 0 0 0 0 88 pt. The Specific Reserves - General Fund Do 101 To Gold Springer Confrigency Bo 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	FADMADKED DEGEDVEG					Comments
200117 Bodget Supplied Supplied Contingency 60 0 0 0 0 0 0 0 0						
Control Contro	Specific Reserves - General Fund					
December Comments Region Comments Region Comments Region Comments Region Comments Region Comments Region Comments	2016/17 Budget Surplus Contingency	86	0	0	86	Earmarked Reserve.
Car Parting Naminace 484 50 C S S No. Residence (1900) Control general to the ordering and interest and control of the contro	Broadband Community Support	50	0	0	50	Council approved the creation of a Broadband Community Support Earmarked Reserve, to be financed by transferring £50k from the
221 282 282 283 284	Car Parking Maintenance	484	50	0	534	The addition of £50,000 relates to the underspend on Repairs and
Excision 20 1 14 0 3 44 Processed Balance 20 1 15	COVID Losses Earmarked Reserve			, ,	254	LA Support Grant (4th tranche of £151K and the bank reconciliation adjustment of £69K) into a COVID Earmarked Reserve. In addition it was recommended to transfer the fifth tranche of COVID funding of £282K into this Reserve in 2021/22. Council approved to use £190,000 to fund car parking losses and COVID expenditure in 2021/22 and to also use £58,639 to fund the shortfall in the leisure
Processor Proc	Elections	20	14	0	34	
Several control workshop or reduction, in particular any changes from the Control Manufestures. 15 0 0 15 15 15 15 15 15 15 15 15 15 15 15 15	Environmental Health Initiatives	20	0	0	20	
Fixed Works 10 0 0 15 15 The addition of 170,000 rotates to the underspeed on Grounds Mathemanics 40 30 0 7 Members and 2017,02 Members and 2017	Financial Stability	454	0	0	454	years' funding variations or reductions, in particular any changes from
Solution distribution (17) 30 (19) 244 International policy of the control of the	Flood Works	15	0	0	15	
Source Services Prevention (15 of 15	Grounds Maintenance	48	30	0	78	Maintenance in 2021/22
Selective Services 58 0 0 (19) 48 Additionals to this reserve related to service change income in 2021/22 (19) 58 0 0 (19) 48 Additionals to this reserve related to service change income in 2021/22 (19) Monagement, Maniferance & Risk Management 50 0 (19) 48 Additionals to this reserve related to service change income in 2021/22 (19) Monagement, Maniferance & Risk Management 50 0 (19) 40 Additionals to this reserve related to service change income in 2021/22 (19) Monagement, Maniferance & Risk Management 50 0 (20) 47 This Neille used is support the funding of the receive budget and service for forms forward to the service of the control for the contr	Homelessness Prevention	173	90	(19)	244	
Leisures Services 48 0 0 (19) 48 Management, Maintenance & Risk Management 302 119 0 49 Management, Maintenance & Risk Management 302 119 0 40 419 419 419 410 4	ICT Development	39	25	(39)	25	Spend in 2021/22 includes the Northgate Remote DBA Service
Mariegement, Mariemanne & Risk Management 10 10 10 10 110 10 110 10 110 10 110						This reserve originated from New Homes Bonus funding.
Alternaturence & Risk Management 302 119 (8) 419 Internaturence coales of the Courolla Investment Property Perfolia College on a Negleticularios for the resource equate to 10% of the retail income on an investment Property Perfolia College of the Negleticularios for the resource equate to 10% of the retail income on an investment property and the Negleticularios for the resource equate to 10% of the retail income on an investment property and Mayor Developments 167 0 16 16 16 10 16 16 16 16 16 16 16 16 16 16 16 16 16						
New Homes Bonza (NHB) 452 263 2639 560 the Capital Propagation. The spring of the reviews brodget and New York of Service (NHB) 560 the Capital Propagation. The spring of the reviews brodget and New York of Service (NHB) 560 the Capital Propagation. The spring of the reviews the Service (NHB) 560 the Capital Propagation. The Service Individual Science (NHB) 560 the Capital Propagation. The Service Individual Science (NHB) 560 the Capital Propagation. The Service Individual Science (NHB) 560 the Capital Propagation. The Service Individual Science (NHB) 560 the Capital Propagation. The Service Individual Science (NHB) 560 the Capital Propagation. The Service Individual Science (NHB) 560 the Capital Propagation. The Service Individual Science (NHB) 561 the Service Individual Science (NHB) 562 the Service Individual Science (NHB) 563 the Service Individual Science (NHB) 563 the Service Individual Science (NHB) 564 the Service Individual Science (NHB) 565 the Service Individual Science (NHB) 566 the Service Individual Science (NHB) 567 the Service Individual Science (NHB) 568 the Service Individual Science (NHB) 569 the Service Individual Science (NHB) 569 the Service Individual Science (NHB) 560 the Service Individual Science (NHB) 560 the Service Individual Science (NHB) 561 the Service Individual Science (NHB) 562 the Service Individual Science (NHB) 563 the Service Individual Science (NHB) 564 the Service Individual Science (NHB) 565 the Service Individual Science (NHB) 566 the Service Individual Science (NHB) 566 the Service Individual Science (NHB) 567 the Service Individual Science (NHB) 568 the Service Individual Science (NHB) 569 the Service Individual Science (NHB) 569 the Service Individual Science (NHB) 560 the Service Individual Science (NHB) 560 the Service Individual Science (NHB) 560 the Service Individual Science (NHB) 561 the Service Individual Science (NHB) 562 the Service Individual Science (NHB) 563 the Service Individual Science (NHB) 564 the Service	Management, Maintenance & Risk Management	302	119	(3)	418	maintenance costs of the Council's Investment Property Portfolio. The contributions to the reserve equate to 10% of the rental income on an
New Frontier Bonus (NHB) 452 293 506 (the Capital Programme. The garden divides £192.772 to fund the Doubtoor Sports & Recreation Grants 16 0 0 1 14 14 14 14 14 14 14 14 14 14 14 14 1	Neighbourhood Planning Grants	10	60	(23)	47	
Custors Services A Receretion Grants 16 0 0 16 16 Country October Services (Services A Receretion Cardes) 147 0 0 (1) 148 District Services (Services A Receretion Cardes) 147 0 0 (1) 148 District Services (Services A Receretion Cardes) 147 0 0 (1) 148 District Services (Services A Receretion Cardes) 147 0 0 (1) 148 District Services (Services A Receretion Cardes) 147 0 0 (1) 149 District Services (Services A Receretion Cardes) 148 District Services (Services A Received Services A Received Services (Services A Received Services A Services A Services (Services A Services A Services A Services A Services A Services (Services A Serv	New Homes Bonus (NHB)	452	293	(239)	506	the Capital Programme. The spend includes £192,772 to fund the
Receivery Plan and Corporate Strategy 200 0 (18) 100 110 110 110 110 110 110	Outdoor Sports & Recreation Grants	16	0	0	16	2021122 TOYOHUG DUNUG.
Revenue Grants 912 558 (S3) 1.4.17 Revenue Grants 912 558 (S3) 1.4.17 Britage and Corporate Strategy and the search of respection instaltives or new touries and an after Edition of Page 2021 and an application of the search of respection instaltives or new touries and an after Edition of Page 2021 and an applicant amount of these grants will be applied the COVID-19 full funding including the Civil S60 Unicelate Page 2021 and the COVID-19 Hardish period (15 th) and installated probability of the Search of S60 Unicelate Page 2022 and the COVID-19 Hardish period (15 th) and installated probability of the Search of S60 Unicelate Page 2022 and the COVID-19 Hardish period (15 th) and installated probability of the Search of S60 Unicelate Page 2022 and the COVID-19 Hardish period (15 th) and installated probability of the S60 Unicelated Page 2022 (15 th) and the COVID-19 Hardish period (15 th) and installated (15 th) and the S60 Unicelated Page 2022 (15 th) and the COVID-19 Hardish period (15 th) and the S60 Unicelated Page 2022 (15 th) and the S6	Planning Policy and Major Developments	147	0	(1)	146	costs.
Revenue Grants 912 558 (53) 1.477 missis a new reserve set up to hold salary savings from 2020/21 to be inglenced from 4 country to 15 for the property of t	Recovery Plan and Corporate Strategy	200	0	(18)	182	transfer £200k of the 2020/21 projected surplus into a new Recovery
Salary Savings 80 0 (80) (Revenue Grants	912	558	(53)	1,417	initiatives or new burdens and are held in the reserve for accounting purposes. The additions in 2021/22 amounting to £558,000 relate mainly to the Local Council Tax Support Scheme Grant (£102k), New Burdens COVID-19 Admin Support Grant (£131k) and other COVID- 19 funding including the Clinically Extremely Vulnerable Fund (£85k) and the COVID-19 Hardship Fund (£72k). It is anticipated that a
Support Services Trading Opportunities 31 16 (27) Councils e.g. HR work with Councils also embarking on a 20 Transformort programme. Spend in 2021/22 relates to the additional implementation costs associated with the introduction of the new Barroll system. Tree Maintenance 0 17 0 0 77 A new reserve set up in 2021/22 to hold in year surpluses generated to reinvest back into the Tere maintenance service in future years. Wehicle Replacement 298 50 (20) 328 This is a reverserse set up in 2021/22 to hold in year surpluses generated to reinvest back into the Tere maintenance service in future years. This is a reversery set up to fund the Council's whicle replacement programme (Council 4 Dec 2018). £50K a year is contributed to this reserve. Additional income from increased recycling credits and dry recycling income has been transferred to this reserve (Council CM42 - 4 to 2012/22 contractual performance deductions, to contribute to the 2021/22 contractual performance deductions, to cont	Salary Savings	80	0	(80)	0	ringfenced to support salary costs in 2021/22. (Flub 16/3/21). Some work had to be postponed in 2020/21 due to the extra work pressures of the pandemic and this work was carried out in 2021/22 to maintain and enhance service delivery and address recommendations from internal audit reports. The use of this reserve in 2021/22 was
Tree Maintenance 0 17 0 17 A new reserve set up in 2021/22 to hold in year surpluses generated to reinvest back into the Tree maintenance service in future years vehicle Replacement 298 50 (20) 328 Sorgramme (Council 4 Dec 2018), £50K a year is contributed to this reserve. Additional income from increased recycling credits and dry recycling income has been transferred to this reserve. Additional income from increased recycling credits and dry recycling income has been transferred to this reserve (Council CM42 - 4 of 55 December 2018), in addition, the reserve also holds the value of the 2021/22 contractual performance deductions, to contribute to the contracted costs and candia dullav. Additional income from increased recycling credits and dry recycling income has been transferred to this reserve (Council CM42 - 4 of 55 December 2018), in addition, the reserve also holds the value of the 2021/22 contractual performance deductions, to contribute to the contracted costs and candia dullav. Additional income from increased recycling credits and dry recycling income has been transferred to this reserve also holds the value of the 2021/22 contractual performance deductions, to contribute to the contracted costs and candia dullav. Additional income from increased recycling credits and dry recycling income has been transferred to this reserve also holds the value of the 2021/22 contractual performance deductions, to contribute to the contracted costs and candia dullav. This is related to a timing issue on the accounting adjustments required for the localisation of business rates. This reserve also deals with any rotal time in the collection fund of the localisation of business rates. This reserve also deals with any rotal time in the collection fund of the localisation of business rates of the come in come, a contribute of the collection fund of the localisation of business rate reliefs given by the properties of the subsenses that the come, and the collection fund of the collection fund of the collection fund of the c	Support Services Trading Opportunities					Councils e.g. HR work with Councils also embarking on a Transformation Programme. Spend in 2021/22 relates to the additional implementation costs associated with the introduction of the
Vehicle Replacement 298 50 (20) 328 This is a new reserve set up to fund the Council's vehicle replacement programme (Council 4 Dec 2018), £50K a year is contributed to this reserve. Additional income from increased recycling credits and dry recycling income has been transferred to this reserve (Council CM42 - 4 Additional income from increased recycling credits and dry recycling income has been transferred to this reserve (Council CM42 - 4 Beautiful and the count of the council of the 2018), £50K a year is contributed to this reserve. Other Reserves below £15,000 (combined) 46 6 (10) 42 Sub Total excluding the Business Rates 5,072 2,211 (812) Business Rates Retention 1,260 0 (173) 1,087 This relates to a timing issue on the accounting adjustments required for the localisation of business rates. This reserve also deals with any volutility in Business Rate income, a contribution was required in 2021/22 to offset the Business Rate scheding in Equipment in the Guildhall, Tavistock (Hub Committee 8/12/20) This is a new reserve set up to hold the business rates S31 grants received in 2020/21 and 2021/22 to offset the business rates S31 grants received in 2020/21 and 2021/22 to offset the business rates s71 grants received in 2020/21 and 2021/22 to offset the business rates s71 grants received in 2020/21 and 2021/22 to offset the business rates s71 grants received in business rates deficit. This reserve is not money which is available for the Council to spend and it is important that this is not misinterpreted in the Accounts, as this is a national issue. TOTAL EARMARKED RESERVES 1,294 196 0 1,495 Note: This Unearmarked Reserve has a minimum balance of £900,000 and an operating level of a minimum of £1.25million (set by Members as part of the Budget Process). The 2021/22 surplus shown in the Counting Process. The 2021/22 surplus shown in the Counti	Tree Maintenance					A new reserve set up in 2021/22 to hold in year surpluses generated
Vehicle Replacement 298 50 (20) 328 programme (Council 4 Dec 2018), £50K a year is contributed to this reserve. Additional income from increased recycling credits and dry recycling income has been transferred to this reserve (Council CM42 - 4 December 2018), in addition, the reserve also indis the value of the 2021/22 contractual performance deductions, to contribute to the contracted consts and canital cultav volatility in Business Rates Reserves 5,072 2,211 (812) 6,471 This relates to a timing issue on the accounting adjustments required for the localisation of business rates. This reserve also deals with any volatility in Business Rate income, a contribution was required for the localisation of business rates. This reserve also deals with any volatility in Business Rate income, a contribution was required for the localisation of business rates. This reserve also deals with any volatility in Business Rate income, a contribution was required for the localisation of business rates. This reserve also deals with any volatility in Business Rate income, a contribution was required in 2021/22 to offset the Business rates. This reserve is not deficit. In addition, 230,000 was used to fund the Audio Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/20) This is a new reserve set up to hold the business rates S31 grants received will not be discharged against the Collection Fund deficit until the following year. In 2021/22 to offset the business rate deficit. This reserve is not money which is available for the Council to spend and it is important that this is not misinterpreted in the Accounts, as this is a national issue. TOTAL EXEMPLE RESERVES (CARMARKED AND)			.,		.,,	to reinvest back into the Tree maintenance service in future years
Waste & Cleansing Options Review 176 482 0 658 December 2018). In addition, the reserve also holds the value of the contracted costs and canital outlav. Other Reserves below £15,000 (combined) 46 6 (10) 42 Sub Total excluding the Business Rates 85,072 2,211 (812) 6,471 This relates to a timing issue on the accounting adjustments required for the localisation of business rates. This reserve also deals with any voluntial in the Guildhall, Tavistock (Hub Committee 8/12/20) Business Rates Retention 1,260 0 (173) 1,087 This relates to a timing issue on the accounting adjustments required for the localisation of business rates. This reserve also deals with any voluntially in Business Rate Collection Fund deficit. In addition, £30,000 was used to fund the Audio Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/20) This is a new reserve set up to hold the business rate S31 grants received in 2020/12 to offset the business rate reliefs given to businesses during lockdown. Under current Collection Fund accounting rules, the S31 grants received will not be discharged against the Collection Fund deficit until the following year. In 2021/22 £978,000 of S31 grant was applied to the Collection Fund accounting rules, the S31 grants received will not be discharged against the Collection Fund deficit. This reserve is not money which is available for the Council to spend and it is important that this is not misinterpreted in the Accounts, as this is a national issue. TOTAL EARMARKED RESERVES 1,294 196 0 1,499 Note: This Unearmarked Reserve has a minimum balance of £90,000 and an operating level of a minimum of £1.25million (set by Members as part of the Budget Process). The 2021/22 surplus shown in the Accounts of £196,000 has been credited to this Unearmarked Reserve, in accordance with normal accounting practice.	Vehicle Replacement	298	50	(20)	328	programme (Council 4 Dec 2018). £50K a year is contributed to this reserve.
Other Reserves below £15,000 (combined) 46 6 (10) 42 Sub Total excluding the Business Rates 8,072 2,211 (812) 6,471 This relates to a timing issue on the accounting adjustments required for the localisation of business rates. This reserve also deals with any volability in Business Rate income, a contribution was required in 2021/212 to offset the Business Rates Collection Fund deficit. In addition, £30,000 was used to fund the Audio Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/20) This is a new reserve set up to hold the business rates S31 grants received in 2020/21 and 2021/22 to offset the business rate S31 grants received in 2020/21 and 2021/22 to offset the business rate reliefs given to businesses during lockdown. Under current Collection Fund accounting rules, the S31 grants received will not be discharged against the Collection Fund deficit until the following year. In 2021/22 to 978,000 of S31 grant was applied to the Collection Fund to smooth the impact of the business rates deficit. This reserve is not money which is available for the Council to spend and it is important that this is not misinterpreted in the Accounts, as this is a national issue. TOTAL EARMARKED RESERVES 1,294 196 0 (173) 1,087 1	Waste & Cleansing Options Review	176	482		658	income has been transferred to this reserve (Council CM42 - 4 December 2018). In addition, the reserve also holds the value of the 2021/22 contractual performance deductions, to contribute to the
Reserves 3,072 2,211 (612) 9,471 This relates to a timing issue on the accounting adjustments required for the localisation of business rates. This reserve also deals with any volability in Business Rate income, a contribution was required in 2021/121 to offset the Business Rates Collection Fund deficit. In addition, £30,000 was used to fund the Audio Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/20) This is a new reserve set up to hold the business rates S31 grants received in 2020/21 and 2021/22 to offset the business rate reliefs given to businesses admit placedown. Under current Collection Fund against the Collection Fund deficit until the following year. In 2021/22 to substeases during lockdown. Under current Collection Fund against the Collection Fund deficit until the following year. In 2021/22 to substeases during lockdown. Under current Collection Fund against the Collection Fund deficit until the following year. In 2021/22 £978,000 of S31 grant was applied to the Collection Fund to smooth the impact of the business rates deficit. This reserve is not money which is available for the Council to spend and it is important that this is not misinterpreted in the Accounts, as this is a national issue. TOTAL EARMARKED RESERVES 5,941 2,211 (1,963) 9,188 Note: This Unearmarked Reserve has a minimum balance of £900,000 and an operating level of a minimum of £1.25million (set by Members as part of the Budget Process). The 2021/22 surplus shown in the Accounts of £196,000 has been credited to this Unearmarked Reserve, in accordance with normal accounting practice.	Other Reserves below £15,000 (combined) Sub Total excluding the Business Rates					
Business Rates Retention 1,260 0 (173) 1,087 1,	Reserves	5,072	2,211	(812)	6,4/1	This relates to a timing issue on the accounting all interests and
S.31 Compensation Grant (Business Rates) 2,609 0 (978) 1,631 1,631 2,77 (1978) 1,631 1	Business Rates Retention	1,260	0	(173)	1,087	for the localisation of business rates. This reserve also deals with any volatility in Business Rate income, a contribution was required in 2021/22 to firset the Business Rates Collection Fund deficit. In addition, £30,000 was used to fund the Audio Visual Equipment in
Note: This Unearmarked Reserve has a minimum balance of £900,000 and an operating level of a minimum of £1.25million (set by 1,490 Members as part of the Budget Process). The 2021/22 surplus shown in the Accounts of £196,000 has been credited to this Unearmarked Reserve, in accordance with normal accounting practice.	S.31 Compensation Grant (Business Rates)	2,609	0	(978)	1,631	received in 2020/21 and 2021/22 to offset the business rate reliefs given to businesses during lockdown. Under current Collection Fund accounting rules, the S31 grants received will not be discharged against the Collection Fund deficit until the following year. In 2021/22 £375,000 of S31 grant was applied to the Collection Fund to smooth the impact of the business rates deficit. This reserve is not money which is available for the Council to spend and it is important that this
TOTAL UNEARMARKED RESERVES 1,294 196 196 197 197 198 199 199 199 199 199	TOTAL EARMARKED RESERVES	8,941	2,211	(1,963)	9,189	
TOTAL DEVENUE DESCRIVES (EADMADKED AND	TOTAL UNEARMARKED RESERVES	1,294	196	0	1,490	£900,000 and an operating level of a minimum of £1.25million (set by Members as part of the Budget Process). The 2021/22 surplus shown in the Accounts of £196,000 has been credited to this Unearmarked
	TOTAL REVENUE RESERVES (FARMARKED AND					a t