Court Beatwood Court September	RESERVES - PROJECTED BALANCES						APPENDIX C
		Cost	Opening Balance	Additions to Reserve	Predicted Spend	Projected Balance	
ACAMAMBER DRESENTED 10 10 10 10 10 10 10 1		Centre					Comments
2010/17 Burgard Sustain Configurery	EARMARKED RESERVES			2000	2000	20000	
200617_Budget August Corongony Visible Bit Dit	Specific Reserves - General Fund						
Broadward Community Support W00000	2016/17 Budget Surplus Contingency	W0848	86	0	(51)	35	Earmarked Reserve. Commitments mainly relate to the Capital
COVID-19 Loses	Broadband Community Support	W0932	50	50		100	Council approved the creation of a Broadband Community Support Earmarked Reserve, to be financed by transferring £50k from the existing Business Rates Retention Earmarked Reserve in 2020/21 and a further £50k from the Business Rates Discretionary fund (Additional
COVID-19 Losses	Car Parking Maintenance	W0833	484	0	(158)	326	
Selections							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 £281,404 into this Reserve in 2021/22. HC 28/21 (Month 4 Revenue Budget Monitoring report). Council approved to use funding of £190,000 from the COVID-Losses Earmarked Reserve in 2021/22, to fund COVID-19 expenditure in 2021/22 and the projected net losses on
Principle Stability	Elections	W0903	20	20	0	40	
Financial Sability	Environmental Health Initiatives	W0857	20	0	0	20	
Commission Maniference	•					454	Funding Review (this has been delayed and is unlikely to happen until
Homelessness Prevention W0024 173 0 (55) W0026 W0027 W0036 W0037 W0036 W0037					-		The commitment relates to an Electric ride on mower
benovation Fund (Invest to Earn) W0850 399 0 (267) 132 Commitment projects the three upper defeated design, appelliance and setting of the projection o				0			This reserve has been created following underspends on Homelessness Prevention Costs in previous years. Commitment of £30k re Corporate Strategy, Improving Homes Delivery of needs
berwelton Fund (invest to Earn) W0850 90 00 00 00 00 00 00 00 00	ICT Development	W0836	39	25	(41)	23	Commitments mainly relate to the New IT Procurement, Hub Cttee Jan 20 Min Ref HC73 (£65k)
Maintenance Fund (Estates) W0877 W0881 Management, Maintenance & Risk Management W0881 W0881 W0881 W0884 W0884 W0885 W0886 W08	, ,			0			reserve originated from New Homes Bonus funding.
Menagement, Maintenance & Risk Management W0861 302 118 0 425 Grainflacence cosis of the Council's investment Property Portfolio, 17 contributions to the reserve equals to 10% of the restrict income on annual basis. The NHS is used to support the funding of the revenue budget and it contributions to the reserve equals to 10% of the restrict income on annual basis. The NHS is used to support the funding of the revenue budget and it contributions to the Start Propriation of 200 (apital Programme. The commitments relate to \$132,772 to fund the 200 (apital Programme. The commitments relate to \$132,772 to fund the 200 (apital Programme. The commitments relate to \$132,772 to fund the 200 (apital Programme. The commitments relate to \$132,772 to fund the 200 (apital Programme. The commitments relate to \$132,772 to fund the 200 (apital Programme. The commitments relate to \$132,772 to fund the capital programme. The commitments related to \$132,000 to fund the capital programme. The commitments related to \$132,000 to fund the capital programme. The commitments related to \$132,000 to fund the capital programme. The commitments related to \$132,000 to fund the capital programme. The commitments related to the capital programme. The commitments related to \$132,000 to fund the capital programme. The capital programme. The commitments are set of \$132,000 to fund the capital programme. The capital programme. The capital programme. The commitments related to the capital programme. The capital programme. The capital programme. The capital programme. The commitments related to \$132,000 to fund the capital programme. The capital programme. The commitments related to \$132,000 to fund the capital programme. The				0			Commitments relate to Capital Programme Funding,
New Horse Bonus (NHB) W0804 452 233 (375) 370 (Capital Programme. The commitments relate to £192,772 to fund the 2021/22 revenue budget and £182,000 to fund the capital programme. Disposite & Recreation Grants W0822 16 0 0 16	Management, Maintenance & Risk Management	W0861	302	118	0	420	maintenance costs of the Council's Investment Property Portfolio. The contributions to the reserve equate to 10% of the rental income on an
Planning Policy and Major Developments W0840 147 0 0 0 1147 This reserve is for all planning matters and is also to meet appeal costs. Recovery Plan and Corporate Strategy W0864 200 0 (190) 10 Hub Committee 21.9.21 - Use of £190,000 of this Reserve for 'A Pis for West Devon'. Revenue Grants W0821 912 0 (33) 879 for West Devon'. Revenue Grants W0821 912 0 (33) 879 for West Devon'. Revenue Grants W0821 912 0 (33) 879 for West Devon'. Revenue Grants W0821 912 0 (33) 879 for West Devon'. Revenue Grants W0821 912 0 (33) 879 for West Devon'. Revenue Grants W0821 0 (80)	New Homes Bonus (NHB)	W0804	452	293	(375)	370	The NHB is used to support the funding of the revenue budget and the Capital Programme. The commitments relate to £192,772 to fund the 2021/22 revenue budget and £182,000 to fund the capital programme
Recovery Plan and Corporate Strategy W0864 200 0 (190) 10 Hub Committee 21.9.21 - Use of £190,000 of this Reserve for 'A Pit for West Devon': This reserve comprises of government grants received for specific initiatives or new burdens and are held in the reserve for accounting unproses. The annual contribution of £32,500 from this reserve relations in the funding of three housing posts which were made permanent in the 2020/21 budget process and are funded from the Flexible W0863 80 (80) 80	Outdoor Sports & Recreation Grants	W0852	16	0	0	16	
Revenue Grants W0821 912 0 (33) 879 In five five five and any operation of the second for specific inflatives or new burdens and are held in the reserve for accounting unproses. The annual contribution of \$23.500 from this reserve related to the funding of three housing posts which were made permanent in the 2002/12 budget process and are funded from the Flexible to the funding of three housing posts which were made permanent in the 2002/12 budget process and are funded from the Flexible funding of three housing posts which were made permanent in the 2002/12 budget process and are funded from the Flexible funding of three housing posts which were made permanent in the 2002/12 budget process and are funded from the Flexible funding of three housing posts which were made permanent in the 2002/12 budget process and are funded from the Flexible funding of the pandemic and this work will need to be carried out in 2021/12 mindered to support salary costs in 2021/12. (Hub 16/32/1). Some work had to be postponed in 2020/21 due to the extra work pressure of the pandemic and this work will need to be carried out in 2021/12 mindered and this work will need to be carried out in other 15 councils ag. HR work with Councils also embarking on a Strategic Change (Ti8) W0856 31 0 (16) 15 15 16 17 17 17 18 18 18 18 18 18 18	Planning Policy and Major Developments	W0840	147	0	0	147	
Revenue Grants W0821 912 0 (33) 870 10 10 10 10 10 10 10 10 10	Recovery Plan and Corporate Strategy	W0864	200	0	(190)	10	
Salary Savings W0863 80 (80) (80	Revenue Grants	W0821	912	0	(33)	879	initiatives or new burdens and are held in the reserve for accounting purposes. The annual contribution of £32,500 from this reserve relates to the funding of three housing posts which were made permanent in the 2020/21 budget process and are funded from the Flexible
Support Services Trading Opportunities W0856 31 0 (16) 15 Councils e.g. HR work with Councils also embarking on a Transformation Programme. Strategic Change (T18) W0925 67 0 (10) 57 The commitments are £10,000 for Kilworthy Park marketing. This is a new reserve set up to fund the Council's vehicle replaceme programme (Council 4 Dec 2018), £50K a year is contributed to this reserve. W8853 W8853 176 0 (6) 170 W8856 Sub Total excluding the Business Rates Reserves 5,072 837 (1,780) 4,129 This relates to a timing issue on the accounting adjustments require for the localisation of business rates. This reserve also deals with an 1,171 volatility in Business Rate income e.g. due to appeals. Commitment relate to the Town Centre Support Initiative and £30,000 for Kilworthy Park marketing. 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. 80 81 837 (1,780) 4129 This relates to a timing issue on the accounting adjustments require for the localisation of business rates. This reserve also deals with an 1,171 volatility in Business Rate income e.g. due to appeals. Commitment relate to the Town Centre Support Initiative and £30,000 for Kilworthy Park with Cauncils and the Support Initiative and £30,000 for Kilworthy Park with Cauncils and the Support Initiative and £30,000 for Kilworthy Park with Cauncils and the Support Initiative and £30,000 for Kilworthy Park with Cauncil A 1,260 831 Compensation Grant (Business Rates) W0866 2,609 (2,523) 848 This relates to a timing issue on the accounting adjustments require for the localisation of business rates. This reserve also deals with an 1,171 volatility in Business Rates lenicome e.g. due to appeals. Commitment relate to the Town Centre Support Initiative and £30,000 for Kilworthy Park with Cauncil A 1,260 This is a new reserve set up to hold the United Support Initiative and £30,000 for Kilworthy Park with Cauncil A 1,260 This relates to a timi	Salary Savings	W0863	80		(80)	0	This is a new reserve set up to hold salary savings from 2020/21 to be ringfenced to support salary costs in 2021/22. (Hub 16/3/21). Some work had to be postponed in 2020/21 due to the extra work pressures of the pandemic and this work will need to be carried out in 2021/22 to maintain and enhance service delivery and address recommendations
Strategic Change (T18) W0925 67 0 (10) 57 The commitments are £10,000 for Kilworthy Park marketing. This is a new reserve set up to fund the Council's vehicle replacement W0931 298 50 (251) 97 programme (Council 4 Dec 2018). £50K a year is contributed to this reserve. Waste & Cleansing Options Review W0853 176 0 (6) 170 Other Reserves below £15,000 (combined) 56 0 (3) 53 Sub Total excluding the Business Rates Reserves 5,072 837 (1,780) 4,129 This relates to a timing issue on the accounting adjustments require for the localisation of business rates. This reserve also deals with an volatility in Business Rate income e.g. due to appeals. Committee of the local to the Town Centre Support Initiative and £30,000 for the Aud Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 This is a new reserve set up to hold the business rates S31 greceived in 2020/21 to offset the business rate reliefs given to Council to the S31 grants received in 2020/21 to offset the business rate reliefs given to Council to the Council to	Support Services Trading Opportunities	W0856	31	0	(16)	15	This reserve was created from external work carried out in other Councils e.g. HR work with Councils also embarking on a
Vehicle Replacement Wo931 Z98 50 (251) 97 programme (Council 4 Dec 2018). £50K a year is contributed to this reserve. Waste & Cleansing Options Review Wo853 Total excluding the Business Rates Reserves 500 Wo824 Wo824 Wo824 1,260 Wo824 1,260 Wo826 S.31 Compensation Grant (Business Rates) Wo866 Z,609 Wo866 Z,609 Wo866	Strategic Change (T18)	W0925	67	0	(10)	57	The commitments are £10,000 for Kilworthy Park marketing.
Waste & Cleansing Options Review Other Reserves below £15,000 (combined) 56 0 (3) 53 Sub Total excluding the Business Rates Reserves 5,072 837 (1,780) 4,129 Business Rates Retention W0824 1,260 (89) 1,171 Business Rates Retention W0824 1,260 (89) 1,171 This relates to a timing issue on the accounting adjustments require for the localisation of business rates. This reserve also deals with an evidence of the localisation of business rates. This reserve also deals with an evidence of the localisation of business rates. This reserve also deals with an evidence of the localisation of business rates. This reserve also deals with an evidence of the localisation of business rates. This reserve also deals with an evidence of the localisation of business rates in the coalisation of business rates. This reserve also deals with an evidence of the localisation of business rates in the coalisation of business rates. This reserve also deals with an evidence of the localisation of business rates. This reserve also deals with an evidence of the localisation of business rates in the coalisation of business rates. This reserve also deals with an evidence of the localisation of business rates in the coalisation of business rates of the business rates and the surface of th	Vehicle Replacement	W0931	298	50	(251)	97	programme (Council 4 Dec 2018). £50K a year is contributed to this
Sub Total excluding the Business Rates Reserves 5,072 837 (1,780) 4,129 This relates to a timing issue on the accounting adjustments require for the localisation of business rates. This reserve also deals with an experiment of the localisation of business rates. This reserve also deals with an experiment relate to the Town Centre Support Initiative and £30,000 for the Aud Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 and Visual Equipment in the Guildhall, T		W0853					
Business Rates Retention W0824 1,260 (89) 1,171 This relates to a timing issue on the accounting adjustments require for the localisation of business rates. This reserve also deals with an object of the localisation of business rates. This reserve also deals with an object of the localisation of business rates. This reserve also deals with an object of the localisation of business rates. This reserve also deals with an object of the localisation of business rates. This reserve also deals with an object of the localisation of business rates. This reserve also deals with an object of the localisation of business rates. This reserve also deals with an object of the localisation of business rates. This reserve also deals with an object of the localisation of business rates. This reserve also deals with an object of the localisation of business rates. This reserve also deals with an object of the localisation of business rates. This is a new reserve set up to hold the business rates sall greeceived in 2020/21 to offset the business rate reliefs given businesses and reliefs. This is a new reserve set up to hold the business rates sall greeceived in 2020/21 to offset the business rates sall greeceived in 2020/21 to offset the business rate reliefs given businesses during lockdown. Under current Collection Fund account rules, the S31 grants received in 2020/21 will not be discharged again the Collection Fund deficit until 2021/22 onwards. TOTAL EARMARKED RESERVES W0950 1,294 0 (33) 1,261 Note: This Unearmarked Reserve has a minimum balance of £90.0, (set by Members as part of the Budget Process). The projected defice for 2021/22 of £37,000 (as set out in this report) would be funded for this Unearmarked Reserve.							
Business Rates Retention W0824 1,260 (89) 1,171 for the localisation of business rates. This reserve also deals with an volatility in Business Rate income e.g. due to appeals. Commitment relate to the Town Centre Support Initiative and £30,000 for the Aud Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 This is a new reserve set up to hold the business rate reliefs given and the pusiness during lockdown. Under current Collection Fund accountules, the S31 grants received in 2020/21 will not be discharged agrithe Collection Fund deficit until 2021/22 onwards. TOTAL EARMARKED RESERVES W0950 1,294 0 (33) 1,261 For the localisation of business rates. This reserve also deals with an volatility in Business Rate income e.g. due to appeals. Commitment relate to the Town Centre Support Initiative and £30,000 for the Aud Visual Equipment in the Guildhall, Tavistock (Hub Committee 8/12/2 This is a new reserve set up to hold the business rate reliefs given businesses during lockdown. Under current Collection Fund accountules, the S31 grants received in 2020/21 will not be discharged agrithe Collection Fund deficit until 2021/22 onwards. TOTAL EARMARKED RESERVES W0950 1,294 0 (33) 1,261 Note: This Unearmarked Reserve has a minimum balance of £900, (set by Members as part of the Budget Process). The projected defice to the Budget Process. The Budget Process. The Budget Process. The Budget Process and the Budget Process and the Budget Process. The Budget Process and the Budget	Cab Total excluding the publicess Rates Reserves		3,012	637	(1,700)	4,129	This relates to a timing issue on the accounting adjustments as with a
S.31 Compensation Grant (Business Rates) W0866 2,609 (2,523) 866 (2,523) 876 (2,523) 886 (2,523) 886 (2,523) 886 (2,523) W0866 (2,523) W0	Business Rates Retention	W0824	1,260		(89)	1,171	for the localisation of business rates. This reserve also deals with any
TOTAL UNEARMARKED RESERVES W0950 1,294 0 (33) 1,261 (set by Members as part of the Budget Process). The projected defined for 2021/22 of £37,000 (as set out in this report) would be funded from this Unearmarked Reserve.	S.31 Compensation Grant (Business Rates)	W0866	2,609		(2,523)	86	This is a new reserve set up to hold the business rates S31 grants received in 2020/21 to offset the business rate reliefs given to businesses during lockdown. Under current Collection Fund accounting rules, the S31 grants received in 2020/21 will not be discharged against the Collection Fund deficit until 2021/22 onwards.
TOTAL UNEARMARKED RESERVES W0950 1,294 0 (33) 1,261 (set by Members as part of the Budget Process). The projected defi for 2021/22 of £37,000 (as set out in this report) would be funded from this Unearmarked Reserve.	TOTAL EARMARKED RESERVES		8,941	837	(4,392)	5,386	
TOTAL REVENUE RESERVES (EARMARKED AND	TOTAL UNEARMARKED RESERVES	W0950	1,294	0	(33)	1,261	Note: This Unearmarked Reserve has a minimum balance of £900,000 (set by Members as part of the Budget Process). The projected deficit for 2021/22 of £37,000 (as set out in this report) would be funded from this Unearmarked Reserve.
	TOTAL REVENUE RESERVES (EARMARKED AND		10,235	837	(4,425)	6,647	