

RIBBLE VALLEY BOROUGH COUNCIL

REPORT TO POLICY AND FINANCE COMMITTEE

meeting date: 18 JANUARY 2022
title: REVISED REVENUE BUDGET 2021/22
submitted by: DIRECTOR OF RESOURCES
principal author: VALERIE TAYLOR

1. PURPOSE

1.1. To agree a revised revenue budget for 2021/22 for this committee.

2. BACKGROUND

2.1. The original estimate for this current financial year was set in March 2021.

2.2. As members will be aware, there can be numerous variations to the budget that come to our attention as the year progresses, particularly through the budget monitoring process.

2.3. At this time of year we revise the estimates for the current financial year in order to predict the likely outturn. In essence the Revised Estimate is the council's latest forecast for the outturn on the current financial year's budget. This also assists us in preparing the original estimate for the coming financial year.

2.4. The budget this year has been particularly impacted by the Covid-19 pandemic. The pandemic has also brought about wider pressures on service resources to the extent that there has been a lighter touch review of the budgets this year, and the reporting this year is at a higher level than that usually provided.

3. REVISING THE ORIGINAL ESTIMATE

3.1. Since the budget was originally set we now have the benefit of information from the outturn position for 2020/21 and the variances that were experienced in that financial year. Furthermore, as we have been monitoring our budgets during the year we can also use this information to inform the revised budget process.

3.2. The original budget for 2021/22 included provision for pay increases at 2% and price increases at 2%.

3.3. Whilst our committee income and expenditure may increase or decrease at the revised estimate, items such as our budgeted core government funding and our council tax precept remain fixed. As a result, any compensating movement is within our earmarked reserves and general fund balances.

3.4. In addition to the use of data on past performance there have been discussions with budget holders and heads of service on past service provision and future plans. However, as previously highlighted, there has been a lighter touch review of the budgets this year due to Covid-19.

3.5. Furthermore, decisions and actions required as a result of committee meetings are incorporated in to the budget setting process, whilst financial implications would likely have already been identified as part of any committee decision.

3.6. As part of the setting of the revised estimate, this report is now presented to committee to seek comment and approval. Once approved by this committee, the revised estimate will be reported to Special Policy and Finance Committee.

3.7. The proposed revised estimate for this committee is now presented in the following section. There are also details of the current actual position as at the end of November against the profiled Original Estimate and alongside the proposed Revised Estimate at Annex 1.

4. PROPOSED REVISED REVENUE BUDGET 2021/22

4.1. Within this committee are budget movements within two areas. Those within original estimate budgets that have been established to support service activities, and those resulting from the coronavirus pandemic response for which there is no original base budget estimate for 2021/22. A more detailed breakdown is provided at 4.3 and 4.4, with total movements within each category summarised below:

Cost Centre and Description	Original Estimate 2021/22	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2021/22
Service specific budgets	2,257,180	-27,270	-51,700	126,550	4,100	2,308,860
Associated movements in earmarked reserves	24,100	-57,640	61,850	0	0	28,310
Net service specific budgets after movements in earmarked reserves (base budget)	2,281,280	-84,910	10,150	126,550	4,100	2,337,170
Coronavirus specific budgets	0	1,874,810	-2,254,980	247,200	0	-132,970
Associated movements in earmarked reserves	0	-59,790	192,760	0	0	132,970
Net coronavirus specific budgets	0	1,815,020	-2,062,220	247,200	0	0
Total for this Committee	2,281,280	1,730,110	-2,052,070	373,750	4,100	2,337,170

4.2. The total difference between the revised and original estimate is a decrease in net expenditure of £81,290 or an increase in net expenditure of £55,890 after allowing for movements on earmarked reserves. As the balance on coronavirus specific budgets is nil after movements in reserves, the net expenditure movement relates to service specific budgets only.

4.3. A comparison between the original and revised budgets for each service specific budget at cost centre level is shown below, together with the associated movements in earmarked reserves:

Cost Centre and Description	Original Estimate 2021/22	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2021/22
BYELE: District By-Elections	0	11,420	0	0	0	11,420
CEXEC: Chief Executives Department	0	-81,040	1,560	79,480	0	0
CIARA: Storm Ciara Response	0	10,410	-10,410	0	0	0
CINTR: Clitheroe Interchange	0	5,340	0	630	1,460	7,430
CIVCF: Civic Functions	62,100	-9,010	0	750	0	53,840
CIVST: Civic Suite	0	660	-3,880	2,840	380	0
CLOFF: Council Offices	0	-1,010	-60	3,590	-2,520	0
CLTAX: Council Tax	381,900	560	-20,650	8,930	0	370,740
COMPR: Computer Services	0	-24,460	0	24,460	0	0
CORPM: Corporate Management	353,190	0	0	13,650	0	366,840
COSDM: Cost of Democracy	506,740	-5,270	-50	8,240	2,740	512,400
CSERV: Corporate services	171,400	-8,520	0	170	0	163,050
DISTC: District Elections	0	17,060	0	0	0	17,060
ELADM: Election Administration	34,910	-1,270	0	3,540	0	37,180
ELECT: Register of Electors	109,510	-24,910	0	4,260	0	88,860
EMERG: Community Safety	65,300	-250	0	4,780	0	69,830
ERNET: Emergency Radio Network	0	1,960	-1,940	0	0	20
ESTAT: Estates	46,730	14,050	1,560	-14,830	4,850	52,360
FGSUB: Grants & Subscriptions - Policy and Fin	175,640	300	0	680	0	176,620
FMISC: Policy & Finance Miscellaneous	125,630	10,300	-23,400	2,680	0	115,210
FREED: Freedom of the Borough	7,650	-7,650	0	0	0	0
LANDC: Land Charges	13,100	-3,600	-3,200	6,250	0	12,550
LICSE: Licensing	40,750	-3,200	9,860	15,030	0	62,440
LUNCH: Luncheon Clubs	16,250	0	0	150	0	16,400
NNDRC: National Non Domestic Rates	53,320	1,350	-3,590	4,970	0	56,050
PARIS: Parish Elections	0	10,300	0	0	0	10,300
QPJUB: Queen's Platinum Jubilee	0	20,000	0	0	0	20,000
RESOR: Resources Department	0	44,010	2,500	-43,700	-2,810	0
SUPDF: Superannuation Deficiency Payments	93,060	-4,800	0	0	0	88,260
Service cost centre movements	2,257,180	-27,270	-51,700	126,550	4,100	2,308,860

Cost Centre and Description	Original Estimate 2021/22	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Capital Charges	Revised Estimate 2021/22
Associated Movements in Earmarked Reserves						
FNBAL/H230: Election Reserve	30,000	-37,510	38,780	0	0	31,270
FNBAL/H269: Revaluation of Assets Reserve	2,190	230	0	0	0	2,420
FNBAL/H294: Cyber Resilience Reserve	-13,600	13,600	0	0	0	0
FNBAL/H325: Vat Shelter Reserve	0	0	23,150	0	0	23,150
FNBALH328: Repairs and Maintenance Reserve	0	-5,260	0	0	0	-5,260
FNBAL/H335: Invest to Save Fund	5,510	0	-80	0	0	5,430
FNBAL/H337: Equipment Reserve	0	-2,000	0	0	0	-2,000
FNBAL/H372: Parish Grants Reserve	0	-20,000	0	0	0	-20,000
FNBAL/H376: Business Rates Growth Reserve	0	-6,680	0	0	0	-6,680
FNBAL/H377: Two Way Radio Reserve	0	-20	0	0	0	-20
Service centre net after movements in earmarked reserves	2,281,280	-84,910	10,150	126,550	4,100	2,337,170

4.4. Shown below are budget movements at revised estimate within this committee that relate to the coronavirus pandemic response:

Coronavirus response category	Original Estimate 2021/22	Movement in Expenditure	Movement in Income	Movement in Support Services	Movement in Reserve	Revised Estimate 2021/22
Contain Outbreak Management Fund	0	242,880	-435,980	193,100	0	0
General response – direct costs	0	54,200	0	0	-54,200	0
Grants received for distribution where this council acts in the role of Principal:						
- Additional Restrictions Grants (ARG) £1.48m	0	1,577,230	-1,639,390	0	62,160	0
- Self-Isolation Discretionary Payments £67k						
- Household Support Fund £85k						
New burdens funding	0	500	-179,610	54,100	125,010	0
Total movements relating to pandemic response	0	1,874,810	-2,254,980	247,200	132,970	0

*These exclude grants received and distributed where the council has no discretion over the grant award criteria.

5. EARMARKED RESERVES

- 5.1. In the Original Estimate for 2021/22 this committee planned to add £24,100 to earmarked reserves to support its expenditure in future years. In revising this committee's estimates, the proposal included here is that this committee add £161,280 to earmarked reserves.
- 5.2. The table below provides a summary of the DRAFT Revised Estimate for 2021/22 together with the budgeted impact on the relevant earmarked reserves. Also detailed is a summary of the reasons for the movements on the earmarked reserves, summarised between service specific and coronavirus response budgets:

	Service Specific Cost Centres	Coronavirus Specific Cost Centres	Committee Total	Reason for Movement on Earmarked Reserve
Draft Revised Estimate 2021/22	2,308,860	-132,970	2,175,890	
FNBAL/H230 Election Fund	31,270	0	31,270	Reserve established from monies set aside on an annual basis to smooth out the cost of the local elections held once every four years. This contribution represents the annual amount for the financial year 2021/22.
FNBAL/H269 Revaluation Reserve	2,420	0	2,420	Reserve established from monies set aside on an annual basis to smooth out the cost of the full revaluation of the council's assets carried out once every five years. This contribution represents the annual amount for the financial year 2021/22.
FNBAL/H325 VAT Shelter Reserve	23,150	0	23,150	Forecast VAT shelter income to be received in the current financial year from Onward Homes. To be transferred to the VAT shelter earmarked reserve.
FNBAL/H328 Repairs and Maintenance Reserve	-5,260	0	-5,260	Release of funds set aside in this reserve for the cost of painting the council offices. This movement is for final expenditure on the project that occurred during the current financial year.
FNBAL/H335 Invest to Save Fund	5,430	0	5,430	Reserve established to fund capital schemes that will generate recurring future savings as a result of the expenditure incurred. Additional income/ savings generated are repaid back to the fund from completed capital projects up to the value of the original capital expenditure. Repayment to the fund this year for estimated additional rental income to be received as a result of the completed Queensway Garages capital scheme, the cost of which was originally funded from this reserve.

	Service Specific Cost Centres	Coronavirus Specific Cost Centres	Committee Total	Reason for Movement on Earmarked Reserve
FNBAL/H337 Equipment Reserve	-2,000	0	-2,000	Release from reserve to fund 2021/22 expenditure on a business continuity software update and associated training, that was originally planned during 2020/21, but that was postponed due to the pandemic.
FNBAL/H372 Parish Grants Reserve	-20,000	0	-20,000	In November 2021 this Committee resolved to agree to give a grant of £500 to every parish council that provides a letter of intent to use it to commemorate the Platinum Jubilee and a budget has been established at revised estimate for the maximum amount payable. The expenditure is to be funded from the Parish Grants Reserve.
FNBAL/H376 Business Rates Growth Reserve	-6,680	0	-6,680	Movement in reserve of £5,180 to fund final consultancy costs of implementing Microsoft 365 that fell into the current year (approved at Policy and Finance Committee in November 2020). Release of £1.5k from reserve for the commissioning of One Carbon World (Policy and Finance Committee March 2021).
FNBAL/H377 Two Way Radio Reserve	-20	0	-20	Reserve established to set aside funds received from various organisations for the upkeep of the Lancashire Emergency Radio Network. Release from reserve to balance current year net expenditure.
FNBAL/H379 Covid-19 Earmarked Reserve	0	-54,790	-54,790	Release of funds set aside in this reserve during the 2020/21 financial year. The majority of the funds released at £54,200 are estimated current year direct costs associated with the general coronavirus response. The balance is for payment of grant support that was received last year for food and essential supplies, but that was distributed during 2021/22.

	Service Specific Cost Centres	Coronavirus Specific Cost Centres	Committee Total	Reason for Movement on Earmarked Reserve
FNBAL/H379 Covid-19 Earmarked Reserve	0	125,010	125,010	<p>Contribution to reserve of un-ringfenced new burdens grant funding that the council has received or been notified of at the time of reviewing the revised estimate. Set aside in reserve to contribute towards the future costs of the ongoing coronavirus response.</p> <p>Note that this does not include general local authority Emergency Funding for Covid which is accounted for at a corporate, rather than committee level and was received in tranches. Various tranches of this unringfenced emergency funding for local authorities for Covid related spending pressures were received, and we received £242,180 for 2021/22, £779,419 for 2020/21 and £23,853 for 2019/20</p>
FNBAL/H382 Self-Isolation Discretionary Grant Fund	0	62,750	62,750	<p>Net balance of estimated unallocated discretionary grant payment funding for the 2021/22 financial year, to be set aside in reserve in order to meet future ongoing associated expenditures.</p>
Total movements on Earmarked Reserves	28,310	132,970	161,280	
Committee Net Cost of Services after Movements on Earmarked Reserves	2,337,170	0	2,337,170	

6. KEY MOVEMENTS FROM ORIGINAL ESTIMATE TO REVISED ESTIMATE

6.1. Within the proposed Revised Estimate there are a number of substantial movements, and these are summarised in the table below:

Description	Variance Original Estimate 2021/22 to DRAFT Revised Estimate 2021/22 £
Substantial movements within service specific cost centres	
<p><u>Elections</u> The estimated cost of local by-elections for the 2021/22 financial year.</p>	38,780
<p><u>CEXEC: Chief Executive's Department</u> Council staffing budgets at original estimate assume average vacancy underspends of 4% across the authority on estimated costs. Actual vacancies within the Chief Executives Department have exceeded the estimate built into the budget, bringing about an underspend for the year. Following a full analysis at revised estimate of year to date expenditure and estimated recruitment timescales the budget estimates have been reduced. Budgets incorporate backdated changes to the council's payline from October 2021 as approved by this Committee in November 2021. The underspends above have been partially offset by the engagement of consultants within the environmental health section to ensure continuation of the service during a period of recruitment issues.</p>	-96,290
<p><u>CLTAX: Council Tax</u> Increase in the estimated income generated for recovery of costs associated with issuing summonses.</p>	25,950
<p><u>COMPR: Computer Services</u> Reduction to estimated expenditures within the computer services section. There is a -£10k reduction for the computer services share of Microsoft 365 licences costs, which following review have been charged direct to other service areas. A full review of costs has been undertaken across computer services budgets, reducing estimates by a further -£14.5k. Whilst some budget movements offset, the main reductions to costs are in the areas of communications (-£7k) and software maintenance (-£7.5k).</p>	-20,260
<p><u>ELECT: Register of Electors</u> The Cabinet Office have introduced changes to the annual canvass that reduces the number of Household Enquiry Form reminders that are required to be issued. The estimated cost of postages for the year has therefore been reduced by -£9.5k. As a result of the reforms the number of in person household visits has also reduced, bringing about a reduction to the cost of this year's annual canvass by -£8k.</p>	-24,460
	-17,370

Description	Variance Original Estimate 2021/22 to DRAFT Revised Estimate 2021/22 £
<p><u>ESTAT: Estates</u> Unplanned and unavoidable expenditures within the estates repairs and maintenance budget has caused an overspend on this year's original estimate. £7k of funds have been diverted from other repair and maintenance areas, with the remainder being an unavoidable increase to repairs and maintenance budgets at revised estimate overall.</p>	13,160
<p><u>FMISC: Finance Miscellaneous</u> Increase to the external audit services estimated expenditure following approval of revision to fees at Accounts and Audit Committee in July 2021. Net of Public Sector Audit Appointment fees rebate of -£6k.</p> <p>The value of VAT shelter income to be received in the current financial year from Onward Homes has been forecast and a budget established. The actual amount received will be transferred to the VAT shelter earmarked reserve at the end of the financial year.</p>	15,270 -23,150
<p><u>LICSE: Licensing</u> Taxi licensing income for the year is estimated to be lower than the original estimate by £11k as a result of the ongoing impact of covid-19 on the night time economy.</p>	11,450
<p><u>QPJUB: Queens' Platinum Jubilee</u> A budget of £20k has been established for the maximum cost of grants to be paid to parish council's that provide a letter of intent to use it to commemorate the Queen's Platinum Jubilee (Policy and Finance Committee November 2021). The cost of the grants is to be met from the Parish Grants Reserve.</p>	20,000
<p><u>RESOR: Resources Department</u> Departmental employee cost estimates have been increased at revised estimate following a review of salaries and associated national insurance and superannuation costs. The budget estimates incorporate changes to the payline approved by this committee from October 2021, and ensure budget provision is available to meet the cost of engaging external consultants to undertake the council's internal audits following a prolonged period of recruitment issues within the internal audit section.</p> <p>The estimated budget for software maintenance costs has been increased. This is mainly due to a requirement from one of the council's suppliers to upgrade the Civica Icon Payments System in order to ensure continuing compliance with the Payment Card Industry Data Security Standards (£18k). Without the upgrade the chip and pin machines would cease to work from March 2022 and the council would be unable to accept card payments.</p>	19,850 20,450

Description	Variance Original Estimate 2021/22 to DRAFT Revised Estimate 2021/22 £
<p><u>Support Service Costs</u> There is a net increase to inter-departmental recharges to this committee following changes to various departmental cost allocations. This is mainly due to a reduction in the net expenditure of the Chief Executives and Computer Services cost centres, which in turn has reduced the accountancy recharges out to other service areas.</p>	126,550
Substantial movements within coronavirus specific cost centres	
<p><u>Coronavirus - Contain Outbreak Management Fund (COMF)</u> The Contain Outbreak Management Fund provides funding to local authorities for activities that help to reduce the spread of coronavirus and support local public health. The council received £670k of COMF grant funding during the 2020/21 financial year, of which £373k was unallocated and carried forward into the current financial year. A further £63k of funding has been received during 2021/22, which brings the total amount available for the current year to £436k. It is anticipated that the grant funds will be fully expended/ allocated to associated activities by March 2022. A budget to recognise the income has therefore been established at revised estimate. Expenditure budgets have been established to allocate grant funds to activities associated with containing the outbreak, for example test and trace, compliance and communications.</p>	<p>-£435,980</p> <p>435,980</p>
<p><u>Coronavirus General Response – Direct Costs</u> Estimated expenditures on direct, additional costs to be incurred during the 2021/22 financial year on the general coronavirus response. These are estimated additional costs to be met from un-ringfenced, general, coronavirus funding that is held in earmarked reserves. After movements in reserve the net cost is nil.</p>	54,200
<p><u>Coronavirus Grants - received for distribution to residents and businesses (Principal)</u> Under accounting regulations, the council is required to recognise grant income and associated expenditures where the council has discretion over the grant award criteria. -£1.6m of discretionary grant income has now been brought into the council's budgets at revised estimate. The majority of the income (-£1.48m) shown here is for Additional Restrictions Support Grant funding (ARG) that is to be fully expended by March 2022. Also accounted for is -£67k of Self-Isolation Discretionary grant funding and -£85k of income from the Household Support Fund. Estimated expenditures in respect of the above. The majority of the expenditure at £1.48m is the allocation of ARG funding. The council's budgets assume that the Household Support Fund will be fully expended by the end of the financial year through the distribution of food vouchers.</p>	<p>-1,639,390</p> <p>1,577,230</p>

Description	Variance Original Estimate 2021/22 to DRAFT Revised Estimate 2021/22 £
<p>It is estimated that £62k of the self-isolation discretionary grant fund will be unallocated by the end of the financial year, with the balance to be set aside in earmarked reserves to meet the cost of future associated expenditures.</p> <p>Any grant funding to be received or distributed in respect of the omicron variant was unconfirmed at the time of preparation of the revised estimates and so is not included within budget estimates.</p>	
<p>Coronavirus Grants - New burdens funding</p> <p>The council has received various grants to help with the cost of undertaking specific new functions during the coronavirus response. -£125k of the income is financial support for the processing of various grant scheme payments and -£54k has been received for resources expended on outbreak management and support.</p> <p>Accounting adjustment to allocate outbreak management and support funding to associated activities.</p> <p>The balance of the income and expenditure of £125k is to be set aside in the covid-19 earmarked reserve, to be available to help meet the future cost of the council's ongoing response to the coronavirus pandemic.</p>	<p>-£179,610</p> <p>£54,100</p>

7 CONCLUSION

7.1 The difference between the revised and original estimate is an increase in net expenditure of £55,890 after allowing for transfers to and from earmarked reserve.

8 RISK ASSESSMENT

8.1 The approval of this report may have the following implications

- Resources: approval of the revised estimate would see a decrease in net expenditure of £81,290 or an increase in net expenditure of £55,890 after movements on earmarked reserves.
- Technical, Environmental and Legal: none identified
- Political: none identified
- Reputation: sound financial planning safeguards the reputation of the Council
- Equality and Diversity – Equality and diversity issues are considered in the provision of all Council services.

9 RECOMMENDED THAT COMMITTEE

9.1 Agree the revenue revised estimate for 2021/22.

SENIOR ACCOUNTANT

DIRECTOR OF RESOURCES

PF2-22/VT/AC

6 January 2022

**ACTUAL TO THE END OF NOVEMBER 2021 WITH ORIGINAL ESTIMATE 2021/22 AND PROPOSED
REVISED ESTIMATE 2021/22**

Cost Centre	Description	Original Estimate to End November	Actual and Commitments to the End November	Full Year Original Estimate	Proposed Revised Estimate
Service specific cost centres					
BYELE	District By-Elections	0	11,383	0	11,420
CEXEC	Chief Executives Department	782,122	695,483	0	0
CIARA	Storm Ciara Response	0	2,500	0	0
CINTR	Clitheroe Interchange	0	0	0	7,430
CIVCF	Civic Functions	36,775	27,364	62,100	53,840
CIVST	Civic Suite	22,771	18,730	0	0
CLOFF	Council Offices	143,621	140,323	0	0
CLTAX	Council Tax	41,270	36,307	381,900	370,740
COMPR	Computer Services	82,146	84,781	0	0
CORPM	Corporate Management	0	-2,416	353,190	366,840
COSDM	Cost of Democracy	199,150	187,912	506,740	512,400
CSERV	Corporate services	20,916	3,820	171,400	163,050
DISTC	District Elections	0	-13,264	0	17,060
ELADM	Election Administration	0	-1,274	34,910	37,180
ELECT	Register of Electors	63,020	34,788	109,510	88,860
EMERG	Community Safety	5,712	3,928	65,300	69,830
ERNET	Emergency Radio Network	-680	18	0	20
ESTAT	Estates	-25,773	-12,047	46,730	52,360
FGSUB	Grants & Subscriptions - Policy and Fin	164,115	143,126	175,640	176,620
FMISC	Policy & Finance Miscellaneous	54,311	29,119	125,630	115,210
FREED	Freedom of the Borough	5,104	0	7,650	0
LANDC	Land Charges	-38,294	-44,226	13,100	12,550
LICSE	Licensing	-71,269	-69,518	40,750	62,440
LUNCH	Luncheon Clubs	13,970	1,625	16,250	16,400
NNDRC	National Non Domestic Rates	8,592	7,206	53,320	56,050
PARIS	Parish Elections	0	10,275	0	10,300
QPJUB	Queen's Platinum Jubilee	0	2,000	0	20,000
RESOR	Resources Department	1,446,476	1,391,290	0	0
SUPDF	Superannuation Deficiency Payments	60,281	41,513	93,060	88,260
Service specific budgets before movements in earmarked reserves		3,014,336	2,730,744	2,257,180	2,308,860
Coronavirus specific cost centres					
VARIOUS	Contain Outbreak Management Fund £435k expenditure and associated grant allocation - to net to nil by year-end	0	-200,163	0	0

**ACTUAL TO THE END OF NOVEMBER 2021 WITH ORIGINAL ESTIMATE 2021/22 AND PROPOSED
REVISED ESTIMATE 2021/22**

Cost Centre	Description	Original Estimate to End November	Actual and Commitments to the End November	Full Year Original Estimate	Proposed Revised Estimate
VARIOUS	Other direct costs associated with the coronavirus response - to be funded from the Covid-19 earmarked reserve	0	45,395	0	54,200
VARIOUS	Grants received for distribution to residents/ businesses - where council acting as Principal, balance to add to Covid-19 earmarked reserve to meet future associated expenditures	0	-614,204	0	-62,160
VARIOUS	Grants received to help the council with the administrative burden of the coronavirus response, balance to be added to the Covid-19 earmarked reserve	0	-173,367	0	-125,010
Coronavirus specific budgets before movements in earmarked reserves		0	-942,339	0	-132,970
Committee total before movements in earmarked reserves		3,014,336	1,788,405	2,257,180	2,175,890
Add movements in earmarked Reserves					
FNBAL/H230	Election Reserve	0	0	30,000	31,270
FNBAL/H269	Revaluation of Assets Reserve	0	0	2,190	2,420
FNBAL/H29:4	Cyber Resilience Reserve	-12,400	0	-13,600	0
FNBAL/H325	Vat Shelter Reserve	0	0	0	23,150
FNBALH328	Repairs and Maintenance Reserve	0	-5,260	0	-5,260
FNBAL/H335:	Invest to Save Fund	5,510	5,430	5,510	5,430
FNBAL/H337	Equipment Reserve	0	-2,000	0	-2,000
FNBAL/H372	Parish Grants Reserve	0	-2,000	0	-20,000
FNBAL/H376	Business Rates Growth Reserve	0	-5,180	0	-6,680
FNBAL/H377	Two Way Radio Reserve	0	-18	0	-20
FNBAL/H379	Covid-19 Earmarked Reserve	0	0	0	70,220
FNBAL/H382	Self-Isolation Discretionary Grant Fund	0	0	0	62,750
Subtotal Earmarked Reserves		-6,890	-9,028	24,100	161,280
Committee total after transfers from/ to earmarked reserves		3,007,446	1,779,377	2,281,280	2,337,170