

Investment Earmarked Reserves

Table 1 – Investment Risk Reserve Projection

	2021/22 £k	2022/23 £k	2023/24 £k
Balance brought forward	3,674	3,000	3,000
Transfers to other Investment Reserves	-674	0	0
Transfer to reserve (MTFP assumption)	0	0	320
Transfer to Revenue – determined by future volatility	TBC	TBC	TBC
Balance carried forward	3,000	3,000	3,320

Note: Where “TBC” is shown this reflects that the need to transfer any balance to the revenue budget will be determined during the year concerned based on any variance between budget and actual income received.

Table 2 – Investment Assets Sinking Fund Projection

	2021/22 £k	2022/23 £k	2023/24 £k
Balance brought forward	0	500	500
Transfer from Investment Risk Reserve	500	0	0
Transfer to Reserve – set aside from Investment Net Income	0	0	100
Transfer to Revenue – asset maintenance/management costs	TBC	TBC	TBC
Balance carried forward	500	500	600

Note: Where “TBC” is shown this will be determined in the year based on needs and opportunity to asset management investment.

Table 3 – Investment Financing Reserve Projection

	2021/22 £k	2022/23 £k	2023/24 £k
Balance brought forward	0	2,174	174
Transfer from Investment Risk Reserve	174	0	0
2021/22 Revised Budget – Transfer to reserve	2,000	0	0
Repayment of Investment Capital Borrowing (MRP)	0	-2,000	0
Balance carried forward	2,174	174	174