

Appendix H

Pendle Borough Council
General Fund - Forecast Amounts of Specific Reserves and Balances 2014-18

Line No		2013/14	2014/15				2015/16				2016/17				2017/18				2018/19			
		Provisional Actual Balance 31/03/2014 £	Estimate Utilised Budgeted £	Estimate Contribution £	Unbudgeted Change £	Estimated Balance 31/03/2015 £	Estimate Utilised Budgeted £	Estimate Contribution £	Unbudgeted Change £	Estimated Balance 31/03/2016 £	Estimate Utilised Budgeted £	Estimate Contribution £	Unbudgeted Change £	Estimated Balance 31/03/2017 £	Estimate Utilised Budgeted £	Estimate Contribution £	Unbudgeted Change £	Estimated Balance 31/03/2018 £	Estimate Utilised Budgeted £	Estimate Contribution £	Unbudgeted Change £	Estimated Balance 31/03/2019 £
	General Fund Specific Reserves																					
	Strategic Reserves																					
1	Change Management Reserve	254,190	(204,950)	200,000	108,730	357,970	(75,000)			282,970				282,970				282,970				282,970
2	ICT Strategy Reserve	580			349,420	350,000				350,000				350,000				350,000				350,000
3	Localisation of Support for Council Tax Reserve	368,110		39,170	(350,000)	57,280	28,330			85,610				85,610				85,610				85,610
4	Pearl Development Reserve	300,000				300,000				300,000				300,000				300,000				300,000
5	Local Development Framework Reserve	268,100	(100,000)			168,100	(100,000)			68,100				68,100				68,100				68,100
6	Growth Sites Development Reserve	300,000				300,000				300,000				300,000				300,000				300,000
7	Business Growth Incentive Reserve	834,499	(491,510)	300,000		642,989	(279,740)			363,249	(29,960)			333,289	(30,250)			303,039				303,039
8	Pottas Reserve	62,907	(44,970)		6	17,943	(17,940)			3				3				3				3
9	High Street Innovation Fund Reserve	81,046	(40,870)		(6)	40,170	(40,170)			0				0				0				0
10	Incentive for Inward Investment Reserve	400,000				400,000				400,000				400,000				400,000				400,000
11	Local Authority Mortgage Scheme Reserve (LAMS)	285,260		193,130		478,390				478,390				478,390				478,390				478,390
12	Total Strategic Reserves	3,154,693	(882,300)	732,300	108,150	3,112,843	(484,520)	-	-	2,628,323	(29,960)	-	-	2,598,363	(30,250)	-	-	2,568,113	-	-	-	2,568,113
	Other Reserves																					
13	Repairs and Renewals Reserve	366,927	(100,000)			266,927	(100,000)			166,927	(100,000)			100,000	(100,000)			(0)	0			-
14	External Funding for Projects (former ABG Reserve)	180,212				180,212				180,212			33,073	180,212				180,212				180,212
15	VAT Partial Exemption Reserve	177,500				177,500				177,500				177,500				177,500				177,500
16	Pensions Reserve	570,000	(290,400)			279,600	(112,700)			166,900				166,900				166,900			(166,900)	-
17	Pendle Leisure Trust Reserve	-				-				-				-				-				-
18	Conservation Reserve	37,240				37,240				37,240				37,240				37,240				37,240
19	Performance Reserve	112,377				112,377				112,377				112,377				112,377			(112,377)	-
20	LABGI Reserve	40,560				40,560				40,560				40,560				40,560				40,560
21	Revenue Expenditure Reserve	1,215,949	(231,940)	125,460		1,109,469	(21,640)			1,087,829	(22,120)		(33,073)	1,032,636				1,032,636			(56,492)	976,144
22	Insurance and Risk Management Reserve	96,300	(10,000)			86,300				86,300				86,300				86,300				86,300
23	Empty Property Strategy Reserve	42,830			1,910	44,740	(44,740)			-				-				-				-
24	Climate Change Reserve	-				-				-				-				-				-
25	Recycling Reserve	100,000			(100,000)	-				-				-				-				-
26	PRG Reserve	10,060			(10,060)	-				-				-				-				-
27	Staff Development/Modern Apps Reserve	210,640				210,640				210,640				210,640				210,640				210,640
28	Developers Contributions Reserve	91,828				91,828				91,828				91,828				91,828				91,828
29	External Funding Receipts	305,521	(3,500)			305,021				305,021				305,021				305,021				305,021
30	Building Control Reserve	-				-				-				-				-				-
31	Total Other Reserves	3,560,943	(635,840)	125,460	(108,150)	2,942,413	(279,080)	-	-	2,663,333	(122,120)	-	-	2,541,213	(100,000)	-	-	2,441,213	0	-	(335,769)	2,105,444
32	Budget Support Reserves	4,737,552	(1,108,690)	205,000	60,129	3,893,991	(1,075,480)	210,000		3,028,511	(1,350,000)	145,000		1,823,511	(1,300,000)	150,000		673,511	(500,000)	150,000	335,769	659,280
33	Total General Fund Specific Reserves	11,453,188	(2,626,830)	1,062,760	60,129	9,949,247	(1,839,080)	210,000	-	8,320,167	(1,502,080)	145,000	-	6,963,087	(1,430,250)	150,000	-	5,682,837	(500,000)	150,000	-	5,332,837
	Working Balances																					
34	Bond Reserve	500,000				500,000				500,000				500,000				500,000				500,000
35	Death in Service Reserve	60,129			(60,129)	-				-				-				-				-
	Sub-total Reserves	12,013,317	(2,626,830)	1,062,760	-	10,448,247	(1,839,080)	210,000	-	8,820,167	(1,502,080)	145,000	-	7,463,087	(1,430,250)	150,000	-	6,182,837	(500,000)	150,000	-	5,832,837
36	General Fund	1,250,252				1,250,252				1,250,252				1,250,252				1,250,252				1,250,252
37	TOTAL RESERVES AND BALANCES	13,263,569	(2,626,830)	1,062,760	-	11,699,499	(1,839,080)	210,000	-	10,070,419	(1,502,080)	145,000	-	8,713,339	(1,430,250)	150,000	-	7,433,089	(500,000)	150,000	-	7,083,089
	TOTAL RESERVES AND BALANCES (SOA)	13,263,569	(2,626,830)	1,062,760	-	11,699,499	(1,839,080)	210,000	-	10,070,419	(1,502,080)	145,000	-	8,713,339	(1,430,250)	150,000	-	7,433,089	(500,000)	150,000	-	7,083,089