Pendle Borough Council General Fund - Forecast Amounts of Specific Reserves and Balances 2019/20 to 2022/23

APPENDIX F

Line	2018/19 Provisional Pre Audit Balance 31/03/2019 £ 198,140 300,000 203,770 239,379 6,637 11,776 205,390 118,147	Approved Feb 2019 Estimate Utilised Budgeted £	Additional Use of Reserves (Post Closedown) £ (87,510) (194,080)	Unbudgeted Change £	Estimated Balance 31/03/2020 £	Estimate Utilised Budgeted £	Estimate Contribution	Unbudgeted Change £	Estimated Balance 31/03/2021 £	Estimate Utilised Budgeted £	Estimate Contribution	Unbudgeted Change £	Estimated Balance 31/03/2022 £	Estimate Utilised Budgeted £	Estimate Contribution £	Unbudgeted Change	Estimated Balance 31/03/2022 £
Line No General Fund Specific Reserves Committed Reserves I ICT Strategy Reserve Pearl Development Reserve Local Development Framework Reserve Business Growth Incentive Reserve Portas Reserve High Street Innovation Fund Reserve Growth Sites Development Reserve	198,140 300,000 203,770 239,379 6,637 11,776 205,390	Utilised	Use of Reserves (Post Closedown) £	Change £	Balance 31/03/2020 £	Utilised	Contribution	Change	Balance 31/03/2021	Utilised	Contribution	Change	Balance 31/03/2022	Utilised	Contribution	Change	Balance 31/03/2022
General Fund Specific Reserves Committed Reserves ICT Strategy Reserve Pearl Development Reserve Local Development Framework Reserve Business Growth Incentive Reserve High Street Innovation Fund Reserve Growth Sites Development Reserve	198,140 300,000 203,770 239,379 6,637 11,776 205,390	I	(Post Closedown) £	Change £	31/03/2020 £		Contribution	Change	31/03/2021		Contribution	Change	31/03/2022		Contribution	Change	31/03/2022
General Fund Specific Reserves Committed Reserves ICT Strategy Reserve Pearl Development Reserve Local Development Framework Reserve Business Growth Incentive Reserve High Street Innovation Fund Reserve Growth Sites Development Reserve	198,140 300,000 203,770 239,379 6,637 11,776 205,390	I	(Post Closedown) £	Change £	31/03/2020 £		Contribution	Change	31/03/2021		Contribution	Change	31/03/2022		Contribution	Change	31/03/2022
General Fund Specific Reserves Committed Reserves ICT Strategy Reserve Pearl Development Reserve Local Development Framework Reserve Business Growth Incentive Reserve High Street Innovation Fund Reserve Growth Sites Development Reserve	198,140 300,000 203,770 239,379 6,637 11,776 205,390	£	£ (87,510)	£	£ 198,140	£				£				£			
Committed Reserves ICT Strategy Reserve Pearl Development Reserve Local Development Framework Reserve Business Growth Incentive Reserve Portas Reserve High Street Innovation Fund Reserve Growth Sites Development Reserve	300,000 203,770 239,379 6,637 11,776 205,390																
1 ICT Strategy Reserve 2 Pearl Development Reserve 3 Local Development Framework Reserve 4 Business Growth Incentive Reserve 5 Portas Reserve 6 High Street Innovation Fund Reserve 7 Growth Sites Development Reserve	300,000 203,770 239,379 6,637 11,776 205,390							1 1									
Pearl Development Reserve Local Development Framework Reserve Business Growth Incentive Reserve Portas Reserve High Street Innovation Fund Reserve Growth Sites Development Reserve	300,000 203,770 239,379 6,637 11,776 205,390								198,140				198,140				198,14
4 Business Growth Incentive Reserve 5 Portas Reserve 6 High Street Innovation Fund Reserve 7 Growth Sites Development Reserve	203,770 239,379 6,637 11,776 205,390				300,000				300,000			(300,000)	-				- /
5 Portas Reserve 6 High Street Innovation Fund Reserve 7 Growth Sites Development Reserve	6,637 11,776 205,390		(194,080)	1	116,260			(50,000)	66,260			(50,000)	16,260				16,26
6 High Street Innovation Fund Reserve 7 Growth Sites Development Reserve	11,776 205,390				45,299			(45,299)	-				-				-
7 Growth Sites Development Reserve	205,390	I			6,637			(6,637)	-				-				- 1
		I			11,776			(11,776)	-			,				4	-
8 IRenaire and Renewale Reserve	118,147				205,390			(100,000)	105,390			(50,000)	55,390			(55,390)	
	470.004	(= 500)			118,147	(7.500)			118,147				118,147				118,1
9 External Funding for Projects (former ABG Reserve)	172,221	(7,500)			164,721	(7,500)			157,221	(07.400)			157,221				157,2
10 Performance Reserve	112,377	(37,460)			74,917	(37,460)			37,457	(37,460)			(3)				
11 Empty Property Strategy Reserve	-	(00.470)	(40.000)		400.700	(00.470)			-	(00.470)			-				-
12 Staff Development/Modern Apps Reserve	149,170	(36,470)	(12,000)		100,700	(36,470)			64,230 78,499	(36,470)			27,760				27,7
13 Developers Contributions Reserve 14 External Funding Receipts	78,499				78,499				-,				78,499				78,4
14 External Funding Receipts 15 Insurance and Risk Management Reserve	103,030				103,030				103,030				103,030				103,0
16 Community Projects Reserves	52,670				52,670				52,670				52,670				52,6
17 VAT Partial Exemption Reserve	50,000				50,000				50,000				50,000				50,0
18 Risk Mgt Reserve	50,000				50,000				50,000				30,000				30,0
19 Revenue Expenditure Reserve	888,900	(18,000)		17,474	888,374				888,374				888,374				888,3
20 HSE Reserve	-	(10,000)		17,-17	-				-				-				-
21 Community Investment Fund Reserve	84,680		(84,680)		_				_				_				- 1
22 Business Rates Volatility Reserve	-		(0.,000)		-				_				_				- /
	2,974,786	(99,430)	(378,270)	17,474	2,514,560	(81,430)	-	(213,713)	2,219,417	(73,930)	•	(400,000)	1,745,487	-	-	(55,390)	1,690,09
Non-committed Reserves																	
24 Change Management Reserve	102,420	(62,350)	(20,000)		20,070	(10,000)			10,070	(10,000)			70				
25 Localisation of Support for Council Tax Reserve					-				-				-				-
26 Pensions Reserve	58,710		(58,710)		-				-				-				-
27 Incentive for Inward Investment Reserve	-				-				-				-				_
28 Conservation Reserve	-	(4.004.050)				(4 000 000)			-	(050 000)			-				
29 Budget Strategy Reserve	2,987,796	(1,081,650)			1,906,146	(1,060,000)			846,146	(650,000)			196,146				196,1
30 Death in Service Reserve	0.440.000	(4.4.4.000)	(=0 = (0)			(4.070.000)			-	(000 000)			400.040				400.0
31 Total Other Reserves	3,148,926	(1,144,000)	(78,710)	-	1,926,216	(1,070,000)	-	-	856,216	(660,000)	•	•	196,216	•	-	-	196,2
32 Total General Fund Specific Reserves	6,123,712	(1,243,430)	(456,980)	17,474	4,440,776	(1,151,430)	-	(213,713)	3,075,633	(733,930)	-	(400,000)	1,941,703	-	-	(55,390)	1,886,3
Working Balances		, , , ,	, , ,														
33 Bond Reserve	250,000				250,000	l			250,000				250,000				250,0
Sub-total Reserves	6,373,712	(1,243,430)	(456,980)	17,474		(1,151,430)	-	(213,713)	3,325,633	(733,930)	-	(400,000)	2,191,703	-	-	(55,390)	,
		(1,240,400)	(400,300)	,-/-		(1,101,400)	_	(210,710)		(1.00,000)	-	(400,000)		-	-	(55,550)	
34 General Fund	1,000,000	(4.040.400)	(450.000)	15.151	1,000,000	(1.151.400)		(0.10 = 10)	1,000,000	(=00.000)		(100.000)	1,000,000			(55.000)	1,000,0
35 TOTAL RESERVES AND BALANCES	7,373,712	(1,243,430)	(456,980)	17,474	5,690,776	(1,151,430)	-	(213,713)	4,325,633	(733,930)	•	(400,000)	3,191,703	•	•	(55,390)	3,136,31
35 TOTAL RESERVES AND BALANCES	7,373,712	(1,243,430)	(456,980)	17,474	5,690,776	(1,151,430)		(213,713)	4,325,633	(733,930)	_	(400,000)	3,191,703	-	-	(55,390)	3,136,3