

**Pendle Borough Council**  
**General Fund - Opening Specific Reserves and Balances 2019/20**  
**as per the Draft Statement of Accounts (SOAs) 2018/19**

		£000
1	Portas Reserve	7
2	High Street Innovation Fund Reserve	12
3	VAT Partial Exemption Reserve	50
4	Community Projects Reserves	52
5	Pensions Reserve	59
6	Developers Contributions Reserve	79
7	Community Investment Fund Reserve	85
8	Change Management Reserve	102
9	Insurance and Risk Management Reserve	103
10	Performance Reserve	113
11	Repairs and Renewals Reserve	118
12	Staff Development/Apprenticeship Apps Reserve	149
13	External Funding Receipts	172
14	ICT Strategy Reserve	198
15	Local Development Framework Reserve	204
16	Growth Sites Development Reserve	205
17	Incentive for Inward Investment Reserve	239
18	Bond Reserve	250
19	Pearl Development Reserve	300
20	Revenue Expenditure Reserve	889
21	Budget Strategy Reserve	2,988
<b>Total Earmarked Reserves</b>		<b>6,374</b>