

**Pendle Borough Council**  
**General Fund - Forecast Amounts of Specific Reserves and Balances 2019/20 to 2023/24**  
**Budget Setting 2021/22**

Line No		2019/20	2020/21							2021/22				2022/23				
		Actual Balance 31/03/2020 £	Estimate Utilised Budgeted £	COVID Support Reserve £	Estimate Contribution £	Changes at 30th Sept 2020 £	Changes at 31st Dec £	Total Changes £	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 31/03/2023 £
	<b>General Fund Specific Reserves</b>																	
	<b>Committed Reserves</b>																	
1	ICT Strategy Reserve	222,270.00					(50,000)	(50,000)	172,270	172,270			172,270					172,270
2	Pearl Development Reserve	300,000.00						-	300,000	300,000			300,000					300,000
3	Local Development Framework Reserve	164,520.00	(50,000)					(50,000)	114,520	114,520			114,520					114,520
4	Business Growth Incentive Reserve	137,679.41						-	137,679	137,679			137,679					137,679
5	Portas Reserve	6,637.10						-	6,637	6,637			6,637					6,637
6	High Street Innovation Fund Reserve	1,486.40						-	1,486	1,486			1,486					1,486
7	Growth Sites Development Reserve	216,490.00						-	216,490	216,490			216,490			(1,486)		216,490
8	Repairs and Renewals Reserve	118,146.87						-	118,147	118,147			118,147					118,147
9	External Funding for Projects (former ABG Reserve)	193,798.25	(7,500)					(7,500)	186,298	186,298			186,298					186,298
10	Performance Reserve	134,127.00	(37,460)					-	134,127	134,127	(37,460)		96,667					96,667
11	Empty Property Strategy Reserve	-						-	-	-			-					-
12	Staff Development/Modern Apps Reserve	159,930.00	(47,720)					(2,040)	157,890	157,890	(24,940)		132,950					132,950
13	Developers Contributions Reserve	77,968.72						-	77,969	77,969			77,969					77,969
14	External Funding Receipts (see no 9 above)	-						-	-	-			-					-
15	Insurance and Risk Management Reserve	73,030.00						-	73,030	73,030			73,030					73,030
16	Community Projects Reserves	52,670.00		(30,380)				(30,380)	22,290	22,290			22,290					22,290
17	VAT Partial Exemption Reserve	50,000.00						-	50,000	50,000			50,000					50,000
18	Risk Mgt Reserve	-						-	-	-			-					-
19	Revenue Expenditure Reserve	815,239.54	(3,450)			(212,830)	(1,250)	(217,530)	597,710	597,710	(1,500)		596,210					596,210
20	HSE Reserve	-						-	-	-			-					-
21	Community Investment Fund Reserve	1,580.00						-	1,580	1,580			1,580			(1,580)		-
22	Business Rates Volatility Reserve	-			609,560			609,560	609,560	609,560			609,560					300,000
23	New Homes Bonus Volatility Reserve	502,000.00						-	502,000	502,000	(250,000)		252,000	(250,000)	(309,560)			2,000
24	COVID19 Response Reserve	70,200.00						-	70,200	70,200			70,200					70,200
25	Future High Streets Fund	137,860.00						-	137,860	137,860			137,860					137,860
26	Towns Fund Reserve	162,020.00						-	162,020	162,020			162,020					162,020
27	S31 Receipts Received in Advance	-					3,445,580	3,445,580	3,445,580	3,445,580	(3,445,580)		-					-
28	COVID-19 Response Reserve	-		1,500,000			(470,200)	1,029,800	1,029,800	1,029,800			1,029,800					1,029,800
29	<b>Total Strategic Reserves</b>	<b>3,597,653.29</b>	<b>(146,130)</b>	<b>1,469,620</b>	<b>609,560</b>	<b>(212,830)</b>	<b>3,007,270</b>	<b>4,727,490</b>	<b>8,325,143</b>	<b>8,325,143</b>	<b>(3,759,480)</b>	<b>-</b>	<b>4,565,663</b>	<b>(250,000)</b>	<b>(309,560)</b>	<b>(3,066)</b>	<b>4,003,037</b>	
	<b>Non-committed Reserves</b>																	
30	Change Management Reserve	21,720.00	(10,000)					(10,000)	11,720	11,720	(10,000)		1,720			(1,720)		-
31	Localisation of Support for Council Tax Reserve	-						-	-	-			-					-
32	Pensions Reserve	69,620.00		(69,620)				(69,620)	-	-			-					-
33	Incentive for Inward Investment Reserve	-						-	-	-			-					-
34	Conservation Reserve	-						-	-	-			-					-
35	<b>Budget Strategy Reserve</b>	<b>2,563,859.83</b>	<b>(714,440)</b>	<b>(1,150,000)</b>		<b>(35,000)</b>	<b>193,460</b>	<b>(1,705,980)</b>	<b>857,880</b>	<b>857,880</b>	<b>(650,000)</b>		<b>207,880</b>			<b>4,786</b>		<b>212,666</b>
36	Death in Service Reserve	-						-	-	-			-					-
37	<b>Total Other Reserves</b>	<b>2,655,199.83</b>	<b>(724,440)</b>	<b>(1,219,620)</b>	<b>-</b>	<b>(35,000)</b>	<b>193,460</b>	<b>(1,785,600)</b>	<b>869,600</b>	<b>869,600</b>	<b>(660,000)</b>	<b>-</b>	<b>209,600</b>	<b>-</b>	<b>-</b>	<b>3,066</b>	<b>212,666</b>	
38	<b>Total General Fund Specific Reserves</b>	<b>6,252,853.12</b>	<b>(870,570)</b>	<b>250,000</b>	<b>609,560</b>	<b>(247,830)</b>	<b>3,200,730</b>	<b>2,941,890</b>	<b>9,194,743</b>	<b>9,194,743</b>	<b>(4,419,480)</b>	<b>-</b>	<b>4,775,263</b>	<b>(250,000)</b>	<b>(309,560)</b>	<b>-</b>	<b>4,215,703</b>	
	<b>Working Balances</b>																	
39	Bond Reserve	-						-	-	-			-					-
	<b>Sub-total Reserves</b>	<b>6,252,853</b>	<b>(870,570)</b>	<b>250,000</b>	<b>609,560</b>	<b>(247,830)</b>	<b>3,200,730</b>	<b>2,941,890</b>	<b>9,194,743</b>	<b>9,194,743</b>	<b>(4,419,480)</b>	<b>-</b>	<b>4,775,263</b>	<b>(250,000)</b>	<b>(309,560)</b>	<b>-</b>	<b>4,215,703</b>	
40	General Fund	1,000,002.00		(250,000)			250,000		1,000,002	1,000,002			1,000,002					1,000,002
41	<b>TOTAL RESERVES AND BALANCES</b>	<b>7,252,855.12</b>	<b>(870,570)</b>	<b>-</b>	<b>609,560</b>	<b>(247,830)</b>	<b>3,450,730</b>	<b>2,941,890</b>	<b>10,194,745</b>	<b>10,194,745</b>	<b>(4,419,480)</b>	<b>-</b>	<b>5,775,265</b>	<b>(250,000)</b>	<b>(309,560)</b>	<b>-</b>	<b>5,215,705</b>	
35	<b>TOTAL RESERVES AND BALANCES</b>	<b>7,252,855.12</b>	<b>(870,570)</b>	<b>-</b>	<b>609,560</b>	<b>(247,830)</b>	<b>3,450,730</b>	<b>2,941,890</b>	<b>10,194,745</b>	<b>10,194,745</b>	<b>(4,419,480)</b>	<b>-</b>	<b>5,775,265</b>	<b>(250,000)</b>	<b>(309,560)</b>	<b>-</b>	<b>5,215,705</b>	