

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

Line No		Balance 31/03/2025 £	Utilised £	Contribution £	Reserve Review £	Other Change £	Balance 31/03/2026 £	Budgeted Use 2026/27	Estimated Addtl 2026/27	Balance 31/03/2027	MTFP 2027/28	Est 2027/28	Balance 31/03/2028
	<u>General Fund Specific Reserves</u>												
1	ICT Strategy Reserve	158,949					158,949			158,949			158,949
2	Local Development Framework Reserve	92,335					92,335		(92,335)	-			-
3	Business Growth Incentive Reserve	123,179			(123,179)		-			-			-
4	Growth Sites Development Reserve	85,000					85,000			85,000			85,000
5	Repairs and Renewals Reserve	68,147					68,147			68,147			68,147
6	External Funding for Projects (former ABG Reserve)	774,066	(1,838,742)	1,957,926			893,249		(893,249)	-			-
7	Performance Reserve	96,667					96,667			96,667		(96,667)	-
8	Staff Development/Modern Apps Reserve	-			123,179		123,179		(123,179)	-			-
9	Developers Contributions Reserve (S106	70,532					70,532			70,532			70,532
10	Insurance and Risk Management Reserve	65,820					65,820			65,820			65,820
11	Community Projects Reserves	12,340					12,340			12,340		(12,340)	-
12	VAT Partial Exemption Reserve	50,000					50,000			50,000		(50,000)	-
13	Revenue Expenditure Reserve	791,633	(292,992)	267,429		209,316	975,386		(476,745)	498,641			498,641
14	Business Rates Volatility Reserve	2,603,415					2,603,415			2,603,415		(1,000,000)	1,603,415
15	Future High Streets Fund	137,860					137,860			137,860			137,860
16	One-off Projects Reserve	500,000					500,000	(500,000)		-			-
17	Revenue Grants Received	1,900,779	(1,900,779)	1,743,863			1,743,863		(1,743,863)	-			-
18	LGR Capacity Reserve	-			300,000		300,000	(150,000)		150,000	(150,000)		-
19	LGR Transition Fund	-			500,000		500,000	(250,000)		250,000	(250,000)		-
20	Planning Appeals Reserve	-				29,190	29,190			29,190			29,190
													-
21	Total Strategic Reserves	7,530,720	(4,032,513)	3,969,218	800,000	238,506	8,505,931	(900,000)	(3,329,371)	4,276,560	(400,000)	(1,159,007)	2,717,553
22	Incentive for Inward Investment Reserve	534,669					534,669			534,669		(534,669)	-
23	Budget Strategy Reserve	4,185,939	(497,000)	150,668	(800,000)	489,291	3,528,899	(482,440)		3,046,459	(500,000)	1,093,676	3,640,135
24	Total Other Reserves	4,720,609	(497,000)	150,668	(800,000)	489,291	4,063,568	(482,440)	-	3,581,128	(500,000)	559,007	3,640,135
25	Total General Fund Specific Reserves	12,251,329	(4,529,513)	4,119,886	-	727,797	12,569,499	(1,382,440)	(3,329,371)	7,857,688	(900,000)	(600,000)	6,357,688
26	General Fund	1,000,002					1,000,002			1,000,002			1,000,002
27	TOTAL RESERVES AND BALANCES	13,251,331	(4,529,513)	4,119,886	-	727,797	13,569,501	(1,382,440)	(3,329,371)	8,857,690	(900,000)	(600,000)	7,357,690