

## Analysis of Reserves and Provisions 2020/21

### Reserves

#### General Fund Balance

Forecast Balance 01/04/20	Other Transfers 2020/21	Forecast Use in 2020/21	Forecast Balance 31/03/21	Notes
£	£	£	£	
4,000,000		0	4,000,000	(1)
Change Management Reserve			249,912	
VAT Shelter Income - Capital/revenue financing			9,281	
Non-Recurring Expenditure - Revenue resources for capital financing		(757,546)	72,387	(2)
Market Walk - Income Equalisation Reserve	0	(132,599)	335,407	
Market Walk - Asset Management	0		103,998	
Market Walk - Project Work funded through Service Charge	38,600		68,210	
Section 31 Grant - Empty property/small business rate relief		(7,637)	21,549	
Section 31 Grant - EU Exit Preparation Grant		(34,968)	0	
Business Rates Retention - Surplus on levy payment	260,550		1,415,477	(3)
Income Generation Reserve	149,640	(207,905)	326,245	
LCC Transition Fund	50,000	(20,000)	50,000	
Develop Unit Above Iceland		(485,000)	0	
Green Agenda	167,280		467,280	
Logistics House Income Equalisation Reserve	450,000		450,000	

#### Non-Directorate Reserves

#### Policy & Governance

Astley Hall Grant Funding		(15,630)	0	
Astley Hall Works of Art		(2,009)	0	
Slippage Items and other transfers to reserves		(16,000)	0	
National Graduate Scheme		(33,390)	20,660	
Mayflower 400 Celebrations		(28,700)	11,660	

#### Communications & Events

Transformation Challenge funding		0	36,420	
Public Service Reform funding		0	11,470	
Corporate Training			11,870	
Digital Access & Inclusion		(12,880)	9,720	
Shared Services Implementation Reserve		(72,340)	0	

#### Performance & Partnerships

Slippage Items and other transfers to reserves		0	8,600	
Elections		(31,000)	0	
Boundary Commission Electoral Review		0	11,830	

#### Legal, Democratic & H.R.

Slippage Items and other transfers to reserves		(39,200)	58,780	
SFS Apprentice Reserve			10,000	

#### Shared Financial Services

#### Policy & Governance

#### Commercial Services

Investment Projects	(50,000)	(101,824)	141,516	(4)
Retail Grants Programme	50,000	(67,904)	28,126	(4)
Digital Office Park		(67,840)	0	

#### Employment Skills & Business Support

Slippage Items and other transfers to reserves		(20,000)	0	
Market Walk Extension Reserve		(55,000)	0	
Future High Street Fund		(81,850)	0	

#### Markets & Town Centre

Asset Maintenance Fund		(160,302)	79,540	
IDOX Migration		(77,600)	0	
Redevelopment Fund - Oak House Site		(30,000)	0	
Slippage Items and other transfers to reserves		(10,000)	0	

Forecast Balance 01/04/20	Other Transfers 2020/21	Forecast Use in 2020/21	Forecast Balance 31/03/21	Notes
£	£	£	£	
4,000,000		0	4,000,000	(1)
249,912			249,912	
9,281			9,281	
829,933		(757,546)	72,387	(2)
468,006	0	(132,599)	335,407	
103,998	0		103,998	
29,610	38,600		68,210	
29,186		(7,637)	21,549	
34,968		(34,968)	0	
1,154,927	260,550		1,415,477	(3)
384,510	149,640	(207,905)	326,245	
20,000	50,000	(20,000)	50,000	
485,000		(485,000)	0	
300,000	167,280		467,280	
0	450,000		450,000	
4,099,330	1,116,070	(1,645,654)	3,569,746	
15,630		(15,630)	0	
2,009		(2,009)	0	
16,000		(16,000)	0	
54,050		(33,390)	20,660	
40,360		(28,700)	11,660	
128,049	0	(95,729)	32,320	
36,420		0	36,420	
11,470		0	11,470	
11,870			11,870	
22,600		(12,880)	9,720	
72,340		(72,340)	0	
154,700	0	(85,220)	69,480	
8,600		0	8,600	
31,000		(31,000)	0	
11,830		0	11,830	
51,430	0	(31,000)	20,430	
97,980		(39,200)	58,780	
10,000			10,000	
107,980	0	(39,200)	68,780	
442,159	0	(251,149)	191,010	
293,340	(50,000)	(101,824)	141,516	(4)
46,030	50,000	(67,904)	28,126	(4)
67,840		(67,840)	0	
407,210	0	(237,568)	169,642	
20,000		(20,000)	0	
55,000		(55,000)	0	
81,850		(81,850)	0	
156,850	0	(156,850)	0	
239,842		(160,302)	79,540	
77,600		(77,600)	0	
30,000		(30,000)	0	
10,000		(10,000)	0	

## Analysis of Reserves and Provisions 2020/21

### Reserves

#### *Property Services*

#### **Commercial Services**

#### **Customer & Digital Services**

Single Front Office Apprentices 2016/17 to 2017/18

#### ***Customer Transformation***

Slippage Items and other transfers to reserves

ICT Projects

ICT/Streetscene Modernisation Reserve

#### ***ICT Services***

Maintenance of Grounds

Streetscene Training

Government & other Grant Funding

Slippage Items and other transfers to reserves

#### ***Waste & Streetscene Services***

Planning Appeal Costs

New Burdens Grants - S31 Government Grants

#### ***Planning Services***

#### **Customer & Digital Services**

#### **Early Intervention**

Community Infrastructure Levy (CIL Admin)

Local Development Framework

Slippage Items and other transfers to reserves

Primrose Gardens Retirement Living

Highways & Transport Strategy

#### ***Development & Regeneration***

Investment Budgets

External Funding

Home Improvements - Housing Affordable Warmth Grant

Home Improvements - Handyperson Scheme

Home Improvements - Disabled Facility Contribution

Buckshaw Youth Development Grants

Slippage Items and other transfers to reserves

#### ***Health and Wellbeing***

Investment Budgets

#### ***Regulatory Services***

Neighbourhood Working (pump priming)

Investment Budgets

Dog Fouling Campaign

Police & Crime Commissioner Funding

#### ***Neighbourhoods***

Government Grants - Homelessness Reduction & Support

Syrian Refugee Funding

#### ***Housing Options and Support***

#### **Early Intervention**

	Forecast Balance 01/04/20 £	Other Transfers 2020/21 £	Forecast Use in 2020/21 £	Forecast Balance 31/03/21 £	Notes
<i>Property Services</i>	357,442	0	(277,902)	79,540	
<b>Commercial Services</b>	<b>921,502</b>	<b>0</b>	<b>(672,320)</b>	<b>249,182</b>	
<b><u>Customer &amp; Digital Services</u></b>					
Single Front Office Apprentices 2016/17 to 2017/18	7,900		(7,900)	0	
<b><i>Customer Transformation</i></b>	<b>7,900</b>	<b>0</b>	<b>(7,900)</b>	<b>0</b>	
Slippage Items and other transfers to reserves	23,800		(20,240)	3,560	
ICT Projects	43,050			43,050	
ICT/Streetscene Modernisation Reserve	130,000		(62,855)	67,145	
<b><i>ICT Services</i></b>	<b>196,850</b>	<b>0</b>	<b>(83,095)</b>	<b>113,755</b>	
Maintenance of Grounds	34,367	10,000		44,367	
Streetscene Training	28,380			28,380	
Government & other Grant Funding	30,370		(30,370)	0	
Slippage Items and other transfers to reserves	115,000		(10,000)	105,000	
<b><i>Waste &amp; Streetscene Services</i></b>	<b>208,117</b>	<b>10,000</b>	<b>(40,370)</b>	<b>177,747</b>	
Planning Appeal Costs	100,000		(100,000)	0	
New Burdens Grants - S31 Government Grants	17,446		(17,446)	0	
<b><i>Planning Services</i></b>	<b>117,446</b>	<b>0</b>	<b>(117,446)</b>	<b>0</b>	
<b>Customer &amp; Digital Services</b>	<b>530,313</b>	<b>10,000</b>	<b>(248,811)</b>	<b>291,502</b>	
<b><u>Early Intervention</u></b>					
Community Infrastructure Levy (CIL Admin)	51,074		(51,074)	0	
Local Development Framework	114,570		(55,000)	59,570	
Slippage Items and other transfers to reserves	2,000		(2,000)	0	
Primrose Gardens Retirement Living	64,640		(64,640)	0	
Highways & Transport Strategy	15,000			15,000	
<b><i>Development &amp; Regeneration</i></b>	<b>247,290</b>	<b>0</b>	<b>(172,714)</b>	<b>74,576</b>	
Investment Budgets	5,690			5,690	(4)
External Funding	15,370			15,370	
Home Improvements - Housing Affordable Warmth Grant	13,846		(13,846)	0	
Home Improvements - Handyperson Scheme	0			0	
Home Improvements - Disabled Facility Contribution	0			0	
Buckshaw Youth Development Grants	1,367		(1,367)	0	
Slippage Items and other transfers to reserves	42,590		(7,500)	35,090	
<b><i>Health and Wellbeing</i></b>	<b>78,863</b>	<b>0</b>	<b>(22,713)</b>	<b>56,150</b>	
Investment Budgets	0			0	(4)
<b><i>Regulatory Services</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Neighbourhood Working (pump priming)	105,330		(105,330)	0	
Investment Budgets	220,170		(147,280)	72,890	(4)
Dog Fouling Campaign	5,300			5,300	
Police & Crime Commissioner Funding	10,090		(10,090)	0	
<b><i>Neighbourhoods</i></b>	<b>340,890</b>	<b>0</b>	<b>(262,700)</b>	<b>78,190</b>	
Government Grants - Homelessness Reduction & Support	50,110			50,110	
Syrian Refugee Funding	51,745		(4,935)	46,810	
<b><i>Housing Options and Support</i></b>	<b>101,855</b>	<b>0</b>	<b>(4,935)</b>	<b>96,920</b>	
<b>Early Intervention</b>	<b>768,898</b>	<b>0</b>	<b>(463,062)</b>	<b>305,836</b>	

**Analysis of Reserves and Provisions 2020/21**

<b>Reserves</b>	<b>Forecast Balance 01/04/20 £</b>	<b>Other Transfers 2020/21 £</b>	<b>Forecast Use in 2020/21 £</b>	<b>Forecast Balance 31/03/21 £</b>	<b>Notes</b>
<b>Directorate Reserves</b>	<b>2,662,872</b>	<b>10,000</b>	<b>(1,635,342)</b>	<b>1,037,530</b>	
<b>Earmarked Reserves</b>	<b>6,762,202</b>	<b>1,126,070</b>	<b>(3,280,996)</b>	<b>4,607,276</b>	
<b>Total Reserves - General and Earmarked</b>	<b>10,762,202</b>	<b>1,126,070</b>	<b>(3,280,996)</b>	<b>8,607,276</b>	
<b>Provisions</b>					
Insurance Provision - Potential MMI clawback	14,333			14,333	
<b>Total Provisions</b>	<b>14,333</b>	<b>0</b>	<b>0</b>	<b>14,333</b>	

## Notes

- (1) Forecast Outturn as at 31 March 2021.
- (2) Capital Financing - includes £100k for CCTV, £154k Recreation Strategy, £120k Astley and £83k Asset Improvements
- (3) Equalisation reserve is used to smooth the impact of fluctuations in the level of business rates retained year-on-year
- (4) Investment projects are often budgeted over a number of years and therefore carried forward in reserves.