

**Analysis of Reserves and Provisions 2014/15**

Reserve or Provision	Purpose	Opening Balance 01/04/14 £	Other Transfers 2014/15 £	Use in 2014/15 £	Closing Balance 31/03/15 £	Notes
<b>RESERVES</b>						
<b>General Fund Balance</b>		<b>2,188,920</b>	<b>98,740</b>	<b>0</b>	<b>2,287,660</b>	(1)
Change Management Reserve	Unused balance from 2012/13	6,600	(6,600)		0	
Change Management Reserve	From Market Walk net income 2013/14	260,950	147,110	(25,290)	382,770	
VAT Shelter Income	Capital/revenue financing	121,340		(29,830)	91,510	
Provision for Pension Liabilities	Payment to Lancashire Pension Fund	1,750,000			1,750,000	
Non-Recurring Expenditure	Revenue resources for capital financing 2015/16	0	179,500		179,500	
Market Walk	Income Equalisation Reserve	65,240	85,130		150,370	
Market Walk	Asset Management	0	50,000		50,000	
Market Walk	Extension feasibility and planning	0	101,780		101,780	
S31 Grant	Empty property/small business rate relief	331,770		(185,100)	146,670	
Business Rates Retention	Surplus on levy payment	30,470	353,130		383,600	
<b>Non-Directorate Reserves</b>		<b>2,566,370</b>	<b>910,050</b>	<b>(240,220)</b>	<b>3,236,200</b>	
<b>Chief Executive</b>						
	Slippage from 2013/14	24,000		(24,000)	0	
	Slippage from 2014/15	0	23,670		23,670	(2)
<b>Chief Executive's Office</b>		<b>24,000</b>	<b>23,670</b>	<b>(24,000)</b>	<b>23,670</b>	
	Slippage from 2013/14	9,000		(9,000)	0	
	Slippage from 2014/15	0	41,660		41,660	(2)
	PRG - capital financing	48,860		(48,860)	0	
	PRG - uncommitted	29,350			29,350	
	Public Service Reform funding	0	36,430		36,430	
	2013/14 New Investment Projects	9,000			9,000	(3)
	2014/15 New Investment Projects	0	10,260		10,260	(3)
<b>Policy &amp; Performance</b>		<b>96,210</b>	<b>88,350</b>	<b>(57,860)</b>	<b>126,700</b>	
	Town Centre Grants	92,900	100,000	(104,650)	88,250	
	Town Centre Reserve (Capital)	135,620		(135,620)	0	
	Town Centre Reserve (Revenue)	22,680		0	22,680	
	2013/14 New Investment Projects	329,590	346,500	(177,290)	498,800	(3)
	Slippage from 2014/15	0	2,070		2,070	(2)
<b>Economic Development</b>		<b>580,790</b>	<b>448,570</b>	<b>(417,560)</b>	<b>611,800</b>	
	Legal Case Mgt System	1,520			1,520	
	Town Hall Roof Safety Boards	16,000	(16,000)		0	
	Union Street Roof Safety Boards	10,000	(10,000)		0	
	Capital financing	73,760		(4,380)	69,380	
	2013/14 New Investment Projects	48,030		(9,800)	38,230	(3)
	Slippage from 2013/14	26,140		(26,140)	0	
	New Burdens Funding	0	32,500		32,500	
	Slippage from 2014/15	0	11,900		11,900	(2)
	Buildings Fund	176,680	114,070	(66,230)	224,520	
	Elections	85,000		(27,000)	58,000	
<b>Governance</b>		<b>437,130</b>	<b>132,470</b>	<b>(133,550)</b>	<b>436,050</b>	
	Slippage from 2013/14	5,000		(5,000)	0	
	Slippage from 2014/15	0	15,000		15,000	(2)
<b>Shared Financial Services</b>		<b>5,000</b>	<b>15,000</b>	<b>(5,000)</b>	<b>15,000</b>	
	Slippage from 2013/14	13,640		(13,640)	0	
	Slippage from 2014/15	0	13,100		13,100	(2)
	HR Reserve for maternity cover	20,000		0	20,000	
	Impact of 2014/15 Pay Policy	0	10,000	0	10,000	
	Additional external NEETs (Econ Dev)	44,330		(5,330)	39,000	
<b>Human Resources &amp; OD</b>		<b>77,970</b>	<b>23,100</b>	<b>(18,970)</b>	<b>82,100</b>	
<b>Chief Executive</b>		<b>1,221,100</b>	<b>731,160</b>	<b>(656,940)</b>	<b>1,295,320</b>	
<b>Customer &amp; Advice Services</b>						
	Slippage from 2013/14	10,610		(10,610)	0	
	Slippage from 2014/15	0	10,000		10,000	(2)
	Government Grants (Housing)	542,820	7,050	(335,500)	214,370	
	Handyperson Scheme	45,870		(2,000)	43,870	
	Employability Officer Funding	0	30,000		30,000	
	2014/15 Investments	0	17,000		17,000	(3)
	Capital financing	7,920	3,170	(11,090)	0	
<b>Housing</b>		<b>607,220</b>	<b>67,220</b>	<b>(359,200)</b>	<b>315,240</b>	
	ICT Projects	211,390	45,830	(110,340)	146,880	
	ICT Reserve from 2013/14 underspends	25,000	(25,000)	0	0	
	Slippage from 2013/14	116,270	(20,830)	(68,900)	26,540	
	Slippage from 2014/15	0	288,000		288,000	(2)
	Single Front Office	0	40,000		40,000	
	Council Tax Summons/Liability Order Bad Debts	0	116,000		116,000	
	Capital financing	8,450		0	8,450	
<b>ICT Services</b>		<b>361,110</b>	<b>444,000</b>	<b>(179,240)</b>	<b>625,870</b>	
<b>Customer &amp; Advice Services</b>		<b>968,330</b>	<b>511,220</b>	<b>(538,440)</b>	<b>941,110</b>	

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<b>Public Protection, Streetscene &amp; Community</b>						
	Environmental clean-ups/grot spots.	56,500		(56,500)	0	
	Buckshaw Youth Development Grants	0	15,310	(13,940)	1,370	
	Neighbourhood Working (pump priming)	71,270		0	71,270	
	2013/14 New Investment Projects	72,990		(72,990)	0	
	Slippage from 2013/14	7,600		(7,600)	0	
	2014/15 New Investment Projects	0	85,880		85,880	(3)
	Disability Shortbreaks Funding	0	10,580		10,580	
	Slippage from 2014/15	0	18,500		18,500	(2)
	S106 Contribution re: Carr Brook Trim Trail	0	15,000		15,000	
	<b>Health, Environment &amp; Neighbourhoods</b>	<b>208,360</b>	<b>145,270</b>	<b>(151,030)</b>	<b>202,600</b>	
	Play area improvements - 2013/14 Investment	100,000		(100,000)	0	
	2013/14 New Investment Projects	6,340		(6,340)	0	
	2014/15 New Investment Projects	0	14,880		14,880	(3)
	Slippage from 2013/14	45,010		(45,010)	0	
	North West in Bloom	0	40,000		40,000	
	Redrow Funding for Gas Cowsls at Gillibrands	0	16,830		16,830	
	Astley Hall Works of Art	5,840	40		5,880	
	Allotment Development	10,830		(10,830)	0	
	Maintenance of Grounds	62,200	10,000		72,200	
	<b>Streetscene &amp; Leisure Contracts</b>	<b>230,220</b>	<b>81,750</b>	<b>(162,180)</b>	<b>149,790</b>	
	Planning Appeal Costs	47,830		(8,700)	39,130	
	Government Grants (Personal Searches)	34,350		(34,350)	0	
	Local Development Framework	0			0	
	<b>Planning</b>	<b>82,180</b>	<b>0</b>	<b>(43,050)</b>	<b>39,130</b>	
	<b>Public Protection, Streetscene &amp; Community</b>	<b>520,760</b>	<b>227,020</b>	<b>(356,260)</b>	<b>391,520</b>	
	<b>Directorate Reserves</b>	<b>2,710,190</b>	<b>1,469,400</b>	<b>(1,551,640)</b>	<b>2,627,950</b>	
	<b>Earmarked Reserves</b>	<b>5,276,560</b>	<b>2,379,450</b>	<b>(1,791,860)</b>	<b>5,864,150</b>	
	<b>Total Reserves - General and Earmarked</b>	<b>7,465,480</b>	<b>2,478,190</b>	<b>(1,791,860)</b>	<b>8,151,810</b>	
<b>Provisions</b>						
Insurance Provision	Potential MMI clawback	20,780	7,010	(8,250)	19,540	
Other Provisions	Asda re: land at Bolton Street	10,000		0	10,000	
	<b>Total Provisions</b>	<b>30,780</b>	<b>7,010</b>	<b>(8,250)</b>	<b>29,540</b>	

**Notes:**

- (1) Closing General Fund Balance as at 31 March 2015.
- (2) Slippage from 2014/15 total £423,900. Please see Appendix 2 for itemised list.
- (3) New Investment Projects total £674,060 and listed in Appendix 3.