

**Analysis of Reserves and Provisions 2015/16**

Reserve or Provision	Purpose	Opening Balance 01/04/15 £	Other Transfers 2015/16 £	Forecast Use in 2015/16 £	Forecast Balance 31/03/16 £	Notes
<b>Reserves</b>						
<b>General Fund Balance</b>		<b>2,287,660</b>	<b>628,540</b>	<b>(136,000)</b>	<b>2,780,200</b>	(1)
Change Management Reserve	Unused balance from 2012/13	0			0	
Change Management Reserve	From Market Walk net income 2013/14	382,770		(54,710)	328,060	
VAT Shelter Income	Capital/revenue financing	91,510		(91,510)	0	
Provision for Pension Liabilities	Payment to Lancashire Pension Fund	1,750,000		(1,584,000)	166,000	
Non-Recurring Expenditure	Revenue resources for capital financing 2015/16	179,500		(179,500)	0	
Market Walk	Income Equalisation Reserve	150,370	50,000		200,370	
Market Walk	Asset Management	50,000	50,000	(50,000)	50,000	
Market Walk	Extension feasibility and planning	101,780		(101,780)	0	
S31 Grant	Empty property/small business rate relief	146,670			146,670	
Business Rates Retention	Surplus on levy payment	383,600	350,260	(442,090)	291,770	
<b>Non-Directorate Reserves</b>		<b>3,236,200</b>	<b>450,260</b>	<b>(2,503,590)</b>	<b>1,182,870</b>	
<b>Chief Executive</b>						
	Slippage from 2014/15	23,670		(23,670)	0	(2)
	<b>Chief Executive's Office</b>	<b>23,670</b>	<b>0</b>	<b>(23,670)</b>	<b>0</b>	
	Slippage from 2014/15	41,660		(41,660)	0	(2)
	PRG - uncommitted	29,350			29,350	
	Public Service Reform funding	36,430		(36,430)	0	
	2013/14 New Investment Projects	9,000		(9,000)	0	
	2014/15 New Investment Projects	10,260		(10,260)	0	
	<b>Policy &amp; Performance</b>	<b>126,700</b>	<b>0</b>	<b>(97,350)</b>	<b>29,350</b>	
	Town Centre Grants	88,250		(88,250)	0	
	Town Centre Reserve (Revenue)	22,680		(22,680)	0	
	2013/14 New Investment Projects	498,800		(498,800)	0	
	Slippage from 2014/15	2,070		(2,070)	0	(2)
	2015/16 Investments	0	10,000		10,000	
	<b>Economic Development</b>	<b>611,800</b>	<b>10,000</b>	<b>(611,800)</b>	<b>10,000</b>	
	Legal Case Mgt System	1,520		(1,520)	0	
	Capital financing	69,380			69,380	
	2013/14 New Investment Projects	38,230		(33,050)	5,180	
	New Burdens Funding	32,500			32,500	
	Slippage from 2014/15	11,900		(11,900)	0	(2)
	Buildings Fund	224,520		(224,520)	0	
	Elections	58,000		(29,000)	29,000	
	<b>Governance</b>	<b>436,050</b>	<b>0</b>	<b>(299,990)</b>	<b>136,060</b>	
	Slippage from 2014/15	15,000		(15,000)	0	(2)
	<b>Shared Financial Services</b>	<b>15,000</b>	<b>0</b>	<b>(15,000)</b>	<b>0</b>	
	Slippage from 2014/15	13,100		(13,100)	0	(2)
	HR Reserve for maternity cover	20,000			20,000	
	Impact of 2014/15 Pay Policy	10,000	10,000	(20,000)	0	
	Additional external NEETs (Econ Dev)	39,000		(39,000)	0	
	<b>Human Resources &amp; OD</b>	<b>82,100</b>	<b>10,000</b>	<b>(72,100)</b>	<b>20,000</b>	
	<b>Chief Executive</b>	<b>1,295,320</b>	<b>20,000</b>	<b>(1,119,910)</b>	<b>195,410</b>	
<b>Customer &amp; Advice Services</b>						
	Slippage from 2014/15	10,000		(10,000)	0	(2)
	Government Grants (Housing)	214,370		(214,370)	0	
	Handyperson Scheme	43,870		(15,870)	28,000	
	Employability Officer Funding	30,000		(30,000)	0	
	2014/15 New Investment Projects	17,000		(17,000)	0	
	2015/16 Investments	0	18,000		18,000	
	<b>Housing</b>	<b>315,240</b>	<b>18,000</b>	<b>(287,240)</b>	<b>46,000</b>	
	ICT Projects	146,880		(146,880)	0	
	Slippage from 2013/14	26,540		(26,540)	0	
	Slippage from 2014/15	288,000		(288,000)	0	(2)
	Single Front Office	40,000		(40,000)	0	
	2015/16 Investments	0	25,000		25,000	
	Council Tax Summons/Liability Order Bad Debts	116,000			116,000	
	Capital financing	8,450		(8,450)	0	
	<b>ICT Services</b>	<b>625,870</b>	<b>25,000</b>	<b>(509,870)</b>	<b>141,000</b>	
	<b>Customer &amp; Advice Services</b>	<b>941,110</b>	<b>43,000</b>	<b>(797,110)</b>	<b>187,000</b>	

Reserve or Provision	Purpose	Opening Balance 01/04/15 £	Other Transfers 2015/16 £	Forecast Use in 2015/16 £	Forecast Balance 31/03/16 £	Notes
<b><u>Public Protection, Streetscene &amp; Community</u></b>						
	Buckshaw Youth Development Grants	1,370		(1,370)	0	
	Neighbourhood Working (pump priming)	71,270		(71,270)	0	
	2014/15 New Investment Projects	85,880		(85,880)	0	
	Disability Shortbreaks Funding	10,580		(10,580)	0	
	Slippage from 2014/15	18,500		(9,500)	9,000	(2)
	S106 Contribution re: Carr Brook Trim Trail	15,000		(15,000)	0	
	<b><i>Health, Environment &amp; Neighbourhoods</i></b>	<b>202,600</b>	<b>0</b>	<b>(193,600)</b>	<b>9,000</b>	
	2014/15 New Investment Projects	14,880		(14,880)	0	
	North West in Bloom	40,000		(40,000)	0	
	Redrow Funding for Gas Cowsls at Gillibrands	16,830		(16,830)	0	
	Astley Hall Works of Art	5,880			5,880	
	Maintenance of Grounds	72,200	10,000	(25,000)	57,200	
	<b><i>Streetscene &amp; Leisure Contracts</i></b>	<b>149,790</b>	<b>10,000</b>	<b>(96,710)</b>	<b>63,080</b>	
	Planning Appeal Costs	39,130			39,130	
	<b><i>Planning</i></b>	<b>39,130</b>	<b>0</b>	<b>0</b>	<b>39,130</b>	
	<b>Public Protection, Streetscene &amp; Community</b>	<b>391,520</b>	<b>10,000</b>	<b>(290,310)</b>	<b>111,210</b>	
	<b>Directorate Reserves</b>	<b>2,627,950</b>	<b>73,000</b>	<b>(2,207,330)</b>	<b>493,620</b>	
	<b>Earmarked Reserves</b>	<b>5,864,150</b>	<b>523,260</b>	<b>(4,710,920)</b>	<b>1,676,490</b>	
	<b>Total Reserves - General and Earmarked</b>	<b>8,151,810</b>	<b>1,151,800</b>	<b>(4,846,920)</b>	<b>4,456,690</b>	
<b><u>Provisions</u></b>						
Insurance Provision	Potential MMI clawback	19,540			19,540	
Other Provisions	Asda re: land at Bolton Street	10,000		(10,000)	0	
	<b>Total Provisions</b>	<b>29,540</b>	<b>0</b>	<b>(10,000)</b>	<b>19,540</b>	

**Notes**

(1) Forecast Outturn as at 31 March 2016.

(2) Slippage from 2014/15 total £423,900.