

**Analysis of Reserves and Provisions 2018/19**

<b>Reserves</b>	<b>Forecast Balance 01/04/18 £</b>	<b>Other Transfers 2018/19 £</b>	<b>Forecast Use in 2018/19 £</b>	<b>Forecast Balance 31/03/19 £</b>	<b>Notes</b>
<b>General Fund Balance</b>	<b>4,000,000</b>	<b>0</b>	<b>0</b>	<b>4,000,000</b>	(1)
Change Management Reserve	412,132	162,291	(259,687)	314,736	
VAT Shelter Income - Capital/revenue financing	9,281			9,281	
Non-Recurring Expenditure - Revenue resources for capital financing	1,925,456	326,097	(1,110,018)	1,141,535	(2)
Market Walk - Income Equalisation Reserve	300,366	90,000		390,366	
Market Walk - Asset Management	146,970	50,000	(142,971)	53,999	(2)/(8)
Market Walk - Project Work funded through Service Charge	119,046	38,600	(14,216)	143,430	(2)/(8)
Section 31 Grant - Empty property/small business rate relief	32,495		(3,309)	29,186	
Section 31 Grant - EU Exit Preparation Grant	0	17,480		17,480	
Business Rates Retention - Surplus on levy payment	813,871	200,000	(370,580)	643,291	(3)
Investment Fund - Income Generation Projects	712,000	60,000	(187,450)	584,550	
LCC Transition Fund	14,470		(14,470)	0	
Chorley Employment Inclusion Programme	295,390		(295,390)	0	
<b>Non-Directorate Reserves</b>	<b>4,781,477</b>	<b>944,468</b>	<b>(2,398,091)</b>	<b>3,327,854</b>	
<b>Policy &amp; Governance</b>					
Investment Projects	10,630		(10,630)	0	(4)
British Army Civil Engagement Grant	16,902		(4,060)	12,842	
Astley Hall Works of Art	0	5,971		5,971	
Slippage Items and other transfers to reserves	0	17,500		17,500	(5)
National Graduate Scheme	0	71,000		71,000	(5)
<b>Communications &amp; Events</b>	<b>27,532</b>	<b>94,471</b>	<b>(14,690)</b>	<b>107,313</b>	
Slippage Items and other transfers to reserves	5,950	4,130	(5,950)	4,130	(5)
Transformation Challenge funding	46,620	36,620	(46,620)	36,620	
Public Service Reform funding	24,500	24,810	(24,500)	24,810	(4)
Transformation Co-ordinator	32,300		(20,430)	11,870	
Digital Access & Inclusion	25,960	24,840	(25,960)	24,840	
<b>Performance &amp; Partnerships</b>	<b>135,330</b>	<b>90,400</b>	<b>(123,460)</b>	<b>102,270</b>	
Slippage Items and other transfers to reserves	43,230	15,000	(43,230)	15,000	(5)
Elections	90,000		(29,000)	61,000	
GDPR Staffing Reserve	16,140		(16,140)	0	
Boundary Commission Electoral Review	50,000		(18,630)	31,370	
<b>Legal, Democratic &amp; H.R.</b>	<b>199,370</b>	<b>15,000</b>	<b>(107,000)</b>	<b>107,370</b>	
Slippage Items and other transfers to reserves	50,260	101,480	(50,260)	101,480	(5)
SFS Apprentice Reserve	0	10,000		10,000	
<b>Shared Financial Services</b>	<b>50,260</b>	<b>111,480</b>	<b>(50,260)</b>	<b>111,480</b>	
<b>Policy &amp; Governance</b>	<b>412,492</b>	<b>311,351</b>	<b>(295,410)</b>	<b>428,433</b>	
<b>Business Development &amp; Growth</b>					
Community Infrastructure Levy (CIL Admin)	134,511	147,858	(150,370)	131,999	(6)
Local Development Framework	50,000	37,370	0	87,370	
Slippage Items and other transfers to reserves	6,510		(6,510)	0	(5)
Primrose Gardens Retirement Living	13,810	50,830		64,640	
Funding for new Project Director post	60,000		(60,000)	0	
Highways & Transport Strategy	0	90,000		90,000	
<b>Development &amp; Regeneration</b>	<b>264,837</b>	<b>326,058</b>	<b>(216,880)</b>	<b>374,015</b>	
Investment Projects	466,290	314,180	(466,290)	314,180	(4)
Retail Grants Programme	114,420		(17,870)	96,550	(4)
Digital Office Park	51,080	76,760	(60,000)	67,840	
Slippage Items and other transfers to reserves	0	5,430		5,430	(5)
<b>Employment Skills &amp; Business Support</b>	<b>631,790</b>	<b>396,370</b>	<b>(544,160)</b>	<b>484,000</b>	
Investment Projects	9,690		(9,690)	0	(4)
Slippage Items and other transfers to reserves	11,560		(11,560)	0	(5)
MW Reserves	0	55,000	0	55,000	
<b>Markets &amp; Town Centre</b>	<b>21,250</b>	<b>55,000</b>	<b>(21,250)</b>	<b>55,000</b>	
Asset Maintenance Fund	347,452		(96,090)	251,362	
Asset Maintenance Fund (Syrian Refugee Housing)	0	36,910		36,910	
Redevelopment Fund - Oak House Site	615,850		(585,850)	30,000	(7)
<b>Property Services</b>	<b>963,302</b>	<b>36,910</b>	<b>(681,940)</b>	<b>318,272</b>	
<b>Business Development &amp; Growth</b>	<b>1,881,179</b>	<b>814,338</b>	<b>(1,464,230)</b>	<b>1,231,287</b>	
<b>Customer &amp; Digital Services</b>					
Single Front Office Apprentices 2016/17 to 2017/18	52,400		0	52,400	
Council Tax Summons/Liability Order Bad Debts	89,020		(89,020)	0	

**Analysis of Reserves and Provisions 2018/19**

<b>Reserves</b>	<b>Forecast Balance 01/04/18 £</b>	<b>Other Transfers 2018/19 £</b>	<b>Forecast Use in 2018/19 £</b>	<b>Forecast Balance 31/03/19 £</b>	<b>Notes</b>
Land Charges litigation - legal costs	15,820		(15,820)	0	
Slippage Items and other transfers to reserves	24,000		(24,000)	0	(5)
<b>Customer Transformation</b>	<b>181,240</b>	<b>0</b>	<b>(128,840)</b>	<b>52,400</b>	
Slippage Items and other transfers to reserves	76,860			76,860	
ICT Projects	108,190			108,190	
ICT Infrastructure Reserve	155,170		(85,730)	69,440	
<b>ICT Services</b>	<b>340,220</b>	<b>0</b>	<b>(85,730)</b>	<b>254,490</b>	
Maintenance of Grounds	14,367	10,000		24,367	
Yarrow Meadows Project, Environment Agency Grant	10,000		(10,000)	0	
Garden Waste Subscription Service	57,130		(50,220)	6,910	
Streetscene Training	43,100	31,500	(43,100)	31,500	
Government & other Grant Funding	0	44,180		44,180	
Investment Projects	0	2,880		2,880	
Slippage Items and other transfers to reserves	0	9,250		9,250	(5)
<b>Waste &amp; Streetscene Services</b>	<b>124,597</b>	<b>97,810</b>	<b>(103,320)</b>	<b>119,087</b>	
Planning Appeal Costs	35,733		(6,420)	29,313	
New Burdens Grants - S31 Government Grants	35,485			35,485	
<b>Planning Services</b>	<b>71,218</b>	<b>0</b>	<b>(6,420)</b>	<b>64,798</b>	
<b>Customer &amp; Digital Services</b>	<b>717,275</b>	<b>97,810</b>	<b>(324,310)</b>	<b>490,775</b>	
<b>Early Intervention</b>					
Investment Budgets	45,690	5,690	(45,690)	5,690	(4)
External Funding	23,390		(4,860)	18,530	
Home Improvements - Housing Affordable Warmth Grant	45,926		(20,360)	25,566	
Home Improvements - Handyperson Scheme	41,390		(41,390)	0	
Home Improvements - Disabled Facility Contribution	33,990	25,000	(24,660)	34,330	
Buckshaw Youth Development Grants	1,367			1,367	
Slippage Items and other transfers to reserves	0	86,020		86,020	(5)
<b>Health and Wellbeing</b>	<b>191,753</b>	<b>116,710</b>	<b>(136,960)</b>	<b>171,503</b>	
Investment Budgets	45,540		(45,540)	0	(4)
<b>Regulatory Services</b>	<b>45,540</b>	<b>0</b>	<b>(45,540)</b>	<b>0</b>	
Neighbourhood Working (pump priming)	63,090	25,000		88,090	
Investment Budgets	198,410	225,180	(198,410)	225,180	(4)
Dog Fouling Campaign	5,300			5,300	
Slippage Items and other transfers to reserves	0	9,000		9,000	
<b>Neighbourhoods</b>	<b>266,800</b>	<b>259,180</b>	<b>(198,410)</b>	<b>327,570</b>	
Government Grants - Homelessness Reduction & Support	19,940	30,170		50,110	
Slippage Items and other transfers to reserves	5,600		(5,600)	0	(5)
Syrian Refugee Funding	0	46,810		46,810	
<b>Housing Options and Support</b>	<b>25,540</b>	<b>76,980</b>	<b>(5,600)</b>	<b>96,920</b>	
<b>Early Intervention</b>	<b>529,633</b>	<b>452,870</b>	<b>(386,510)</b>	<b>595,993</b>	
<b>Directorate Reserves</b>	<b>3,540,578</b>	<b>1,676,369</b>	<b>(2,470,460)</b>	<b>2,746,487</b>	
<b>Earmarked Reserves</b>	<b>8,322,055</b>	<b>2,620,837</b>	<b>(4,868,551)</b>	<b>6,074,341</b>	
<b>Total Reserves - General and Earmarked</b>	<b>12,322,055</b>	<b>2,620,837</b>	<b>(4,868,551)</b>	<b>10,074,341</b>	
<b>Provisions</b>					
Insurance Provision - Potential MMI clawback	14,333		(14,333)	0	
<b>Total Provisions</b>	<b>14,333</b>	<b>0</b>	<b>(14,333)</b>	<b>0</b>	

**Notes**

- (1) Forecast Outturn as at 31 March 2019.
- (2) Capital Financing - £900k utilised in 18/19 for Market Walk Extension project, £90k recreation grounds and £80k ICT refresh
- (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. Full details are given in Appendix 3
- (5) Includes slippage of £150,350 from 2018/19 - see Appendix 2
- (6) The Council is permitted to set aside 5% of the CIL income charged to developers. This income covers expenditure the Council incurs in administering the CIL charges.
- (7) Premium received relating to Royal Oak Public House from the former tenant, reserve utilised to fund Market Walk Extension Project Parking
- (8) £24k upgrading of covered market lighting & £124k works to Flat Iron car park.