

DETAILS OF GENERAL FUND EARMARKED RESERVES FOR USE BY THE COUNCIL

	Balance at 31 December 2022	Adjustments to Reserves at 31/03/2022 Resulting from External Audit	Revised Balance at 31 December 2022	Requested Transfers to/(from) earmarked reserves in Qtr 4			Balance at 31 March 2023
	Quarter 3 2022/23 - As reported to Exec Board Feb			Portfolio carry over requests	Other transfers to reserves	Other transfers (from) reserves	Quarter 4 - Outturn 2022/23
	£000	£000	£000	£000	£000	£000	£000
Welfare, council tax and business rates reforms							
Welfare and council tax reforms	1,492	129	1,621	223	36		1,880
Section 31 Grant - Compensation for lost Business Rates income	3,191		3,191		3,679	(1,760)	5,110
Investment in assets and infrastructure							
Office Accommodation and property improvements	889		889			(301)	588
Highways winter maintenance	551		551			(147)	404
Support for the Local Plan	73		73			(19)	54
Flood Defence	77		77				77
St John's Reinstatement	3,090		3,090		153		3,243
Support for Other Resources and Transformation projects							
Legal Advice Reserve	105		105				105
Partnerships & Transformation	78		78				78
Insurance risk investment fund	43		43				43
Brexit Preparation Funding	149		149				149
Support for People Services							
Schools Improvement (SSIF)	517		517			(31)	486
Supporting Families / Targetted Youth Support	224		224		248		472
Youth Justice	306		306		51		357
Music Services	117		117				117
Disabled Facilities Grants	289		289				289
Future Demand Pressures	1,799		1,799		3,160		4,959
Better Care Fund	316		316		1,139		1,455
Support for Place Services							
Investment to support business rates growth	520		520				520
Place Shaping Investment Reserve	400		400				400
Contingent sums to support future downsizing and transformation programmes							
Support for future redundancy costs	1,836		1,836			(169)	1,667
Support for part year effect of future savings plans	1,187		1,187				1,187
Digital Transformation	870		870		1,000	(28)	1,842
Transition to the Cloud	447		447				447
Response and Recovery Reserve	2,500		2,500				2,500
Budget Support Reserve	3,679		3,679		994		4,673
Invest to Save Reserve	4,566		4,566		6		4,572
Amounts b/fwd from previous year(s) in respect of unspent grants and contributions							
Transformation Challenge Award	64		64				64
SEN / SEND Reform Grant /SEND Prep for Empl	25		25				25
Transforming Lives	37		37				37
One Public Estate grant	474		474			(219)	255
Electoral Grant	57		57				57
DCLG Transparency Code New Burdens	13		13				13
Adult PSS - Local Reform and Community Voices	108		108				108
Adult PSS - War Pensions Disregard	30		30				30
Flexible Homelessness Support Grant (FHSG)	68		68				68
Social Integration funding	185		185				185
Section 278 contributions	-		-	37			37
NHS Funding for LPRES integration with Mosaic and spine mini services	29		29			(10)	19
COVID-19 Funding from MHCLG	3,970	1,292	5,262	236		(3,000)	2,498
Combined Authority Grant	48		48				48
Burdens Fund monies	3		3				3
Custom build Grant	15		15				15
Museum & Arts Project	20		20			(5)	15
Museum & Schools Grant	52		52		10		62
Social Prescribing Link Workers Monies	11		11				11
Community Champion Funding	85		85				85
Virtual School Grant	96		96		197		293
Clinically Extremely Vulnerable COVID Funding	290		290				290
Supported Families Funding	152		152				152

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	£000	£000	£000	£000	£000	£000	£000
Amounts c/fwd to future year(s) in respect of unspent grants and contributions							
Unspent Public Health funding	-		-	1,137			1,137
Arts Regeneration	26		26				26
Community Development Management	10		10				10
Safer Streets Fund - CCTV monitoring & Maintenance	60		60	22			82
HMLR Funding	20		20			(20)	-
Cyber Resilience Fund	-		-	150			150
DLUHC User Research Funding	-		-	17			17
Active Travel Fund	-		-	7			7
Arts Council England	-		-	9			9
Shared Prosperity Fund	-		-	265			265
Climate Change	-		-	117			117
Bus Service Improvement Plan	-		-	415			415
Public Health Funding - Business Compliance	-		-	3			3
DEFRA Grant - Business Compliance	-		-	4			4
Roe Lee - Levelling Up Funds	-		-	9			9
Family Hub	-		-	577			577
Youth Investment Fund	-		-	109			109
Innovation Funding	-		-	47			47
DSL Grant	-		-	17			17
Homes for Ukraine	-		-	404			404
Multiply Grant	-		-	20			20
Programme Management	-		-	133			133
More Positive Together (MPT) Funding	-		-	51			51
More Positive Together (MPT) - Steps	-		-	13			13
Supporting Families	-		-	88			88
Locality/Community Fund	-		-	7			7
PSS Grant	-		-	154			154
DHSC Capacity and Productivity Grant	-		-	130			130
Fitness for Life Grant	-		-	40			40
Dovetail	-		-	12			12
RR Pathway	-		-	113			113
Afghan Scheme	-		-	66			66
Asylum Dispersal	-		-	485			485
DLUHC Transparency Code New Burdens	-		-	13			13
DFT Local Transport Authority Capacity grant	-		-	105			105
DEFRA Biodiversity net gain grant	-		-	27			27
Active Travel Capability Fund	-		-	38			38
LEVI Capability Fund	-		-	65			65
Amounts committed in future year budgets/MTFS							
Budget carry over for implementation of Concerto (Property system)	20		20				20
Budget carry over for Intack Depot driveway	10		10				10
CCTV Hub carry forward	163		163			(14)	149
Development Investment Fund (Capital)	1		1				1
Strengthening Communities Volunteering in Lancashire (SCVL)	109		109				109
Community Support Unit - request to carry forward specific budget underspends	77		77			(5)	72
Community Hygiene - request carry forward income from Land Charges	-		-	3			3
Landscaped Areas - Commuted sum Lakeside Gardens	-		-	32			32
Funding for Care Quality Commission (CQC) Inspection	600		600				600
White Lining - request to carry forward specific budget underspends	-		-	86			86
Reserves held for specified purposes							
Developers Contributions (S106 Income)	2,614		2,614		3,439		6,053
Future Maintenance of Wainwright Bridge	27		27				27
Future Maintenance of Witton Park 3G Pitches	175		175				175
Leisure Equipment Pay-back	90		90				90
Future remediation costs in respect of former landfill sites	400		400				400
Highways claims anticipated for years up to current year but not yet received	300		300				300
Art Acquisitions Fund	19		19		6		25
W. Ferrier Bequest (for museum re Kathleen Ferrier)	20		20				20
Allowance for contingent liabilities (e.g. MMI)	250		250				250
Blackburn Building Control Account	-		-		38		38
TOTAL EARMARKED RESERVES FOR DISCRETIONARY USE	40,134	1,421	41,555	5,486	14,156	(5,728)	55,469
'Other Earmarked' Reserves							
Reserves held in respect of joint arrangements and charitable bodies							
Darwen Market Traders Association	2		2				2
Joint Building Control Account	124		124			(124)	-
Turton Tower Charity	81		81			(7)	74
LSCB Safeguarding Partners Fund	41		41				41
Reserves held in relation to schools							
Dedicated Schools Grant - Surplus	4,247		4,247			(26)	4,221
LMS Schools Balances	8,139		8,139			(671)	7,468
TOTAL 'OTHER EARMARKED' RESERVES	12,634	-	12,634	-	-	(828)	11,806
TOTAL EARMARKED RESERVES	52,768	1,421	54,189	5,486	14,156	(6,556)	67,275
UNALLOCATED RESERVES	7,718	-	7,718	-	3,310	(4,087)	6,941