

**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES AND GENERAL FUND BALANCES**

General Fund	Balance at 31 March 2023 £	Revenue Transfers In - 2023/24 RE £	Revenue Transfers Out - 2023/24 RE £	Capital Transfers OUT- 2023/24 RE £	Balance at 31 March 2024 £
<b><i>Reserves for Shorter Term Service Commitments</i></b>					
Community Services Committee Grants Fund	6,932	0	0	0	6,932
Audit Reserve Fund	24,547	0	-16,120	0	8,427
Refuse Collection	652	21,190	-7,300	0	14,542
Amenity Cleansing Reserve	77,469	0	-10,820	0	66,649
Ribble Valley News Reserve	10,400	0	0	0	10,400
Playing Pitch Strategy Reserve	16,125	0	-16,130	0	-5
<b>Total Reserves for Shorter Term Service Commitments</b>	<b>136,125</b>	<b>21,190</b>	<b>-50,370</b>	<b>0</b>	<b>106,945</b>
<b><i>Reserves to Smooth the Revenue Impact of Longer-Term Cyclical Costs</i></b>					
Elections Fund	163,897	52,490	-157,870	0	58,517
Revaluation of Assets Reserve	16,000	8,000	0	0	24,000
Pensions Triennial Revaluation Reserve	68,592	2,500	0	0	71,092
<b>Total Reserves to Smooth the Revenue Impact of Longer Term Cyclical Costs</b>	<b>248,489</b>	<b>62,990</b>	<b>-157,870</b>	<b>0</b>	<b>153,609</b>
<b><i>Reserves for Trading or Business Units</i></b>					
Building Control Fund	-16,187	0	-25,180	0	-41,367
<b>Total Reserves for Trading or Business Units</b>	<b>-16,187</b>	<b>0</b>	<b>-25,180</b>	<b>0</b>	<b>-41,367</b>
<b><i>Reserves for Sums Set Aside for Major Schemes such as Capital Projects</i></b>					
Capital	837,374	11,210	0	335,915	1,184,499
ICT Renewals	112,210	0	0	-24,241	87,969
Vehicle & Plant Renewals Reserve	51,035	0	0	-13,530	37,505
<b>Total Reserves for Sums Set Aside for Major Schemes such as Capital Projects</b>	<b>1,000,619</b>	<b>11,210</b>	<b>0</b>	<b>298,144</b>	<b>1,309,973</b>
<b><i>Reserves for Longer Term Strategic or Corporate Items</i></b>					
VAT Shelter Reserve	1,119,564	0	0	-313,842	805,722
Fleming VAT Claim	10,855	0	0	-5,451	5,404
Insurance	14,581	0	0	0	14,581
Repairs and Maintenance	11,970	0	-7,750	0	4,220
Post LSVT	36,514	0	-36,514	0	0
Restructuring Reserve	187,903	0	0	0	187,903
Equipment Reserve	85,031	0	-15,180	-13,500	56,351
Invest to Save Fund	250,000	0	0	0	250,000
Planning Reserve	29,453	0	-3,600	0	25,853
Housing Benefit Reserve	100,000	0	0	0	100,000
Business Rates Volatility Reserve	1,682,000	318,000	0	0	2,000,000
Business Rates Growth Reserve	3,825,134	2,322,911	-2,318,000	-1,172,932	2,657,113
New Homes Bonus Reserve	3,075,921	0	0	-259,749	2,816,172

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General Fund	Balance at 31 March 2023 £	Revenue Transfers In - 2023/24 RE £	Revenue Transfers Out - 2023/24 RE £	Capital Transfers OUT- 2023/24 RE £	Balance at 31 March 2024 £
Local Plan Reserve	285,663	0	-53,210	0	232,453
Total Reserves for Longer Term Strategic or Corporate Items	10,714,589	2,640,911	-2,434,254	-1,765,474	9,155,772
<b><i>Reserves for External Funding where Expenditure has yet to be Incurred</i></b>					
Performance Reward Grant	54,226	0	-6,650	0	47,576
Crime Reduction Partnership Reserve	26,425	0	-15,530	0	10,895
Exercise Referral and Up and Active Reserve	46,457	0	-7,510	0	38,947
Housing Related Grants Reserve	425,496	70,720	-2,220	0	493,996
Community Right to Bid/Challenge	45,124	0	-42,150	0	2,974
Grant Funded Sports Development	10,217	0	0	0	10,217
Neighbourhood Planning Reserve	16,133	0	0	0	16,133
Repossession Prevention Fund Reserve	28,491	0	0	0	28,491
Parish Grant Reserve	16,330	0	-10,000	0	6,330
Custom and Self Build Register Grant Reserve	15,000	0	0	0	15,000
Brownfield Register Grant Reserve	26,263	0	0	0	26,263
Cyber Resilience Grant Reserve	12,322	0	-1,210	0	11,112
Housing Benefits New Burden Grants Reserve	4,669	0	0	0	4,669
LCTS New Burdens Grant Reserve	8,370	0	0	0	8,370
Covid-19 Response	1,710,057	0	0	-33,410	1,676,647
Air Quality New Burdens Grant Reserve	11,710	0	0	0	11,710
Council Tax Energy Rebates Reserve	87,966	0	0	0	87,966
Electoral Integrity Reserve	7,483	0	-7,480	0	3
UK Shared Prosperity Fund Reserve	39,247	26,050	0	0	65,297
Business Rates Relief New Burdens	22,089	0	0	0	22,089
Biodiversity Net Gain Reserve	8,449	0	-8,450	0	-1
EBSS & AFP Alternative Funding New Burdens Reserve	0	25,930	0	0	25,930
Total Reserves for External Funding where Expenditure has yet to be Incurred	2,622,524	122,700	-101,200	-33,410	2,610,614

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General Fund	Balance at 31 March 2023	Revenue Transfers In -	Revenue Transfers Out -	Capital Transfers OUT-	Balance at 31 March 2024
		2023/24 RE	2023/24 RE	2023/24 RE	
	£	£	£	£	£
<b>Total of all Earmarked Reserves</b>	<b>14,706,159</b>	<b>2,859,001</b>	<b>-2,768,874</b>	<b>-1,500,740</b>	<b>13,295,546</b>

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General Fund	Balance at 31 March 2024	Revenue Transfers In -	Revenue Transfers Out -	Capital Transfers OUT-	Balance at 31 March 2025
		2024/25 OE	2024/25 OE	2024/25 RE	
	£	£	£	£	£
<b><u>Reserves for Shorter Term Service Commitments</u></b>					
Community Services Committee Grants Fund	6,932	0	0	0	6,932
Audit Reserve Fund	8,427	0	0	0	8,427
Refuse Collection	14,542	2,540	-9,330	0	7,752
Amenity Cleansing Reserve	66,649	0	0	0	66,649
Ribble Valley News Reserve	10,400	0	0	0	10,400
Playing Pitch Strategy Reserve	-5	0	0	0	-5
<b>Total Reserves for Shorter Term Service Commitments</b>	<b>106,945</b>	<b>2,540</b>	<b>-9,330</b>	<b>0</b>	<b>100,155</b>
<b><u>Reserves to Smooth the Revenue Impact of Longer-Term Cyclical Costs</u></b>					
Elections Fund	58,517	50,000	0	0	108,517
Revaluation of Assets Reserve	24,000	8,000	-20,000	0	12,000
Pensions Triennial Revaluation Reserve	71,092	0	0	0	71,092
<b>Total Reserves to Smooth the Revenue Impact of Longer Term Cyclical Costs</b>	<b>153,609</b>	<b>58,000</b>	<b>-20,000</b>	<b>0</b>	<b>191,609</b>
<b><u>Reserves for Trading or Business Units</u></b>					
Building Control Fund	-41,367	0	-19,600	0	-60,967
<b>Total Reserves for Trading or Business Units</b>	<b>-41,367</b>	<b>0</b>	<b>-19,600</b>	<b>0</b>	<b>-60,967</b>
<b><u>Reserves for Sums Set Aside for Major Schemes such as Capital Projects</u></b>					
Capital	1,184,499	0	0	-718,104	466,395
ICT Renewals	87,969	0	0	-63,400	24,569
Vehicle & Plant Renewals Reserve	37,505	0	0	-37,500	5
<b>Total Reserves for Sums Set Aside for Major Schemes such as Capital Projects</b>	<b>1,309,973</b>	<b>0</b>	<b>0</b>	<b>-819,004</b>	<b>490,969</b>
<b><u>Reserves for Longer Term Strategic or Corporate Items</u></b>					
VAT Shelter Reserve	805,722	0	0	-231,388	574,334
Fleming VAT Claim	5,404	0	0	0	5,404
Insurance	14,581	0	0	0	14,581
Repairs and Maintenance	4,220	0	0	0	4,220
Post LSVT	0	0	0	0	0
Restructuring Reserve	187,903	0	0	0	187,903
Equipment Reserve	56,351	0	-598	0	55,753
Invest to Save Fund	250,000	0	0	0	250,000
Planning Reserve	25,853	0	0	0	25,853
Housing Benefit Reserve	100,000	0	0	0	100,000
Business Rates Volatility Reserve	2,000,000	0	0	0	2,000,000

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General Fund	Balance at 31 March 2024 £	Revenue Transfers In - 2024/25 OE £	Revenue Transfers Out - 2024/25 OE £	Capital Transfers OUT- 2024/25 RE £	Balance at 31 March 2025 £
<b>Business Rates Growth Reserve</b>	2,657,113	2,931,558	-2,000,000	-500,000	3,088,671
<b>New Homes Bonus Reserve</b>	2,816,172	0	0	-62,860	2,753,312
<b>Local Plan Reserve</b>	232,453	0	-139,740	0	92,713
<b>Total Reserves for Longer Term Strategic or Corporate Items</b>	9,155,772	2,931,558	-2,140,338	-794,248	9,152,744
<b><u>Reserves for External Funding where Expenditure has yet to be Incurred</u></b>					
<b>Performance Reward Grant</b>	47,576	0	0	0	47,576
<b>Crime Reduction Partnership Reserve</b>	10,895	0	-4,910	0	5,985
<b>Exercise Referral and Up and Active Reserve</b>	38,947	0	-26,500	0	12,447
<b>Housing Related Grants Reserve</b>	493,996	0	-68,810	0	425,186
<b>Community Right to Bid/Challenge</b>	2,974	6,000	-5,450	0	3,524
<b>Grant Funded Sports Development</b>	10,217	0	0	0	10,217
<b>Neighbourhood Planning Reserve</b>	16,133	0	0	0	16,133
<b>Repossession Prevention Fund Reserve</b>	28,491	0	0	0	28,491
<b>Parish Grant Reserve</b>	6,330	0	0	0	6,330
<b>Custom and Self Build Register Grant Reserve</b>	15,000	0	-9,620	0	5,380
<b>Brownfield Register Grant Reserve</b>	26,263	0	0	0	26,263
<b>Cyber Resilience Grant Reserve</b>	11,112	98	-11,210	0	0
<b>Housing Benefits New Burden Grants Reserve</b>	4,669	0	0	0	4,669
<b>LCTS New Burdens Grant Reserve</b>	8,370	0	0	0	8,370
<b>Covid-19 Response</b>	1,676,647	0	0	0	1,676,647
<b>Air Quality New Burdens Grant Reserve</b>	11,710	0	0	0	11,710
<b>Council Tax Energy Rebates Reserve</b>	87,966	0	0	0	87,966
<b>Electoral Integrity Reserve</b>	3	0	0	0	3
<b>UK Shared Prosperity Fund Reserve</b>	65,297	0	0	0	65,297
<b>Business Rates Relief New Burdens</b>	22,089	0	0	0	22,089
<b>Biodiversity Net Gain Reserve</b>	-1	0	0	0	-1
<b>EBSS &amp; AFP Alternative Funding New Burdens Reserve</b>	25,930	0	0	0	25,930

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General Fund	Balance at 31 March 2024	Revenue Transfers In -	Revenue Transfers Out -	Capital Transfers OUT-	Balance at 31 March 2025
		2024/25 OE	2024/25 OE	2024/25 RE	
	£	£	£	£	£
Total Reserves for External Funding where Expenditure has yet to be Incurred	2,610,614	6,098	-126,500	0	2,490,212
<b>Total of all Earmarked Reserves</b>	<b>13,295,546</b>	<b>2,998,196</b>	<b>-2,315,768</b>	<b>-1,613,252</b>	<b>12,364,722</b>

**SPECIAL POLICY & FINANCE COMMITTEE  
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General Fund	Balance at 31 March 2025 £	Revenue Transfers In - 2025/26 £	Revenue Transfers Out - 2025/26 £	Capital Transfers OUT- 2025/26 £	Balance at 31 March 2026 £
<b><u>Reserves for Shorter Term Service Commitments</u></b>					
Community Services Committee Grants Fund	6,932	0	0	0	6,932
Audit Reserve Fund	8,427	0	0	0	8,427
Refuse Collection	7,752	0	0	0	7,752
Amenity Cleansing Reserve	66,649	0	0	0	66,649
Ribble Valley News Reserve	10,400	0	0	0	10,400
Playing Pitch Strategy Reserve	-5	0	0	0	-5
<b>Total Reserves for Shorter Term Service Commitments</b>	<b>100,155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,155</b>
<b><u>Reserves to Smooth the Revenue Impact of Longer-Term Cyclical Costs</u></b>					
Elections Fund	108,517	0	0	0	108,517
Revaluation of Assets Reserve	12,000	0	0	0	12,000
Pensions Triennial Revaluation Reserve	71,092	0	0	0	71,092
<b>Total Reserves to Smooth the Revenue Impact of Longer Term Cyclical Costs</b>	<b>191,609</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191,609</b>
<b><u>Reserves for Trading or Business Units</u></b>					
Building Control Fund	-60,967	0	0	0	-60,967
<b>Total Reserves for Trading or Business Units</b>	<b>-60,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-60,967</b>
<b><u>Reserves for Sums Set Aside for Major Schemes such as Capital Projects</u></b>					
Capital	466,395	0	0	0	466,395
ICT Renewals	24,569	0	0	0	24,569
Vehicle & Plant Renewals Reserve	5	0	0	0	5
<b>Total Reserves for Sums Set Aside for Major Schemes such as Capital Projects</b>	<b>490,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>490,969</b>
<b><u>Reserves for Longer Term Strategic or Corporate Items</u></b>					
VAT Shelter Reserve	574,334	0	0	-100,000	474,334
Fleming VAT Claim	5,404	0	0	0	5,404
Insurance	14,581	0	0	0	14,581
Repairs and Maintenance	4,220	0	0	0	4,220
Post LSVT	0	0	0	0	0
Restructuring Reserve	187,903	0	0	0	187,903
Equipment Reserve	55,753	0	0	0	55,753
Invest to Save Fund	250,000	0	0	0	250,000
Planning Reserve	25,853	0	0	0	25,853
Housing Benefit Reserve	100,000	0	0	0	100,000

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General Fund	Balance at 31 March 2025 £	Revenue Transfers In - 2025/26 £	Revenue Transfers Out - 2025/26 £	Capital Transfers OUT- 2025/26 £	Balance at 31 March 2026 £
Business Rates Volatility Reserve	2,000,000	0	0	0	2,000,000
Business Rates Growth Reserve	3,088,671	2,500,000	-2,000,000	-500,000	3,088,671
New Homes Bonus Reserve	2,753,312	0	0	0	2,753,312
Local Plan Reserve	92,713	0	0	0	92,713
Total Reserves for Longer Term Strategic or Corporate Items	9,152,744	2,500,000	-2,000,000	-600,000	9,052,744
<b><u>Reserves for External Funding where Expenditure has yet to be Incurred</u></b>					
Performance Reward Grant	47,576	0	0	0	47,576
Crime Reduction Partnership Reserve	5,985	0	0	0	5,985
Exercise Referral and Up and Active Reserve	12,447	0	0	0	12,447
Housing Related Grants Reserve	425,186	0	0	0	425,186
Community Right to Bid/Challenge	3,524	0	0	0	3,524
Grant Funded Sports Development	10,217	0	0	0	10,217
Neighbourhood Planning Reserve	16,133	0	0	0	16,133
Repossession Prevention Fund Reserve	28,491	0	0	0	28,491
Parish Grant Reserve	6,330	0	0	0	6,330
Custom and Self Build Register Grant Reserve	5,380	0	0	0	5,380
Brownfield Register Grant Reserve	26,263	0	0	0	26,263
Cyber Resilience Grant Reserve	0	0	0	0	0
Housing Benefits New Burden Grants Reserve	4,669	0	0	0	4,669
LCTS New Burdens Grant Reserve	8,370	0	0	0	8,370
Covid-19 Response	1,676,647	0	0	0	1,676,647
Air Quality New Burdens Grant Reserve	11,710	0	0	0	11,710
Council Tax Energy Rebates Reserve	87,966	0	0	0	87,966
Electoral Integrity Reserve	3	0	0	0	3
UK Shared Prosperity Fund Reserve	65,297	0	0	0	65,297
Business Rates Relief New Burdens	22,089	0	0	0	22,089
Biodiversity Net Gain Reserve	-1	0	0	0	-1



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General Fund	Balance at 31 March 2025 £	Revenue Transfers In - 2025/26 £	Revenue Transfers Out - 2025/26 £	Capital Transfers OUT- 2025/26 £	Balance at 31 March 2026 £
<b>EBSS &amp; AFP Alternative Funding New Burdens Reserve</b>	25,930	0	0	0	25,930
<b>Total Reserves for External Funding where Expenditure has yet to be Incurred</b>	2,490,212	0	0	0	2,490,212
<b>Total of all Earmarked Reserves</b>	12,364,722	2,500,000	-2,000,000	-600,000	12,264,722

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General Fund	Balance at 31 March 2026 £	Revenue Transfers In - 2026/27 £	Revenue Transfers Out - 2026/27 £	Capital Transfers OUT- 2026/27 £	Balance at 31 March 2027 £
<b><u>Reserves for Shorter Term Service Commitments</u></b>					
Community Services Committee Grants Fund	6,932	0	0	0	6,932
Audit Reserve Fund	8,427	0	0	0	8,427
Refuse Collection	7,752	0	0	0	7,752
Amenity Cleansing Reserve	66,649	0	0	0	66,649
Ribble Valley News Reserve	10,400	0	0	0	10,400
Playing Pitch Strategy Reserve	-5	0	0	0	-5
<b>Total Reserves for Shorter Term Service Commitments</b>	<b>100,155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,155</b>
<b><u>Reserves to Smooth the Revenue Impact of Longer-Term Cyclical Costs</u></b>					
Elections Fund	108,517	0	0	0	108,517
Revaluation of Assets Reserve	12,000	0	0	0	12,000
Pensions Triennial Revaluation Reserve	71,092	0	0	0	71,092
<b>Total Reserves to Smooth the Revenue Impact of Longer Term Cyclical Costs</b>	<b>191,609</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191,609</b>
<b><u>Reserves for Trading or Business Units</u></b>					
Building Control Fund	-60,967	0	0	0	-60,967
<b>Total Reserves for Trading or Business Units</b>	<b>-60,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-60,967</b>
<b><u>Reserves for Sums Set Aside for Major Schemes such as Capital Projects</u></b>					
Capital	466,395	0	0	0	466,395
ICT Renewals	24,569	0	0	0	24,569
Vehicle & Plant Renewals Reserve	5	0	0	0	5
<b>Total Reserves for Sums Set Aside for Major Schemes such as Capital Projects</b>	<b>490,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>490,969</b>
<b><u>Reserves for Longer Term Strategic or Corporate Items</u></b>					
VAT Shelter Reserve	474,334	0	0	-100,000	374,334
Fleming VAT Claim	5,404	0	0	0	5,404
Insurance	14,581	0	0	0	14,581
Repairs and Maintenance	4,220	0	0	0	4,220
Post LSVT	0	0	0	0	0
Restructuring Reserve	187,903	0	0	0	187,903
Equipment Reserve	55,753	0	0	0	55,753
Invest to Save Fund	250,000	0	0	0	250,000
Planning Reserve	25,853	0	0	0	25,853
Housing Benefit Reserve	100,000	0	0	0	100,000

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General Fund	Balance at 31 March 2026	Revenue Transfers In -	Revenue Transfers Out -	Capital Transfers OUT-	Balance at 31 March 2027
		2026/27	2026/27	2026/27	
	£	£	£	£	£
Business Rates Volatility Reserve	2,000,000	0	0	0	2,000,000
Business Rates Growth Reserve	3,088,671	1,500,000	-1,000,000	-500,000	3,088,671
New Homes Bonus Reserve	2,753,312	0	0	0	2,753,312
Local Plan Reserve	92,713	0	0	0	92,713
Total Reserves for Longer Term Strategic or Corporate Items	9,052,744	1,500,000	-1,000,000	-600,000	8,952,744
<b><u>Reserves for External Funding where Expenditure has yet to be Incurred</u></b>					
Performance Reward Grant	47,576	0	0	0	47,576
Crime Reduction Partnership Reserve	5,985	0	0	0	5,985
Exercise Referral and Up and Active Reserve	12,447	0	0	0	12,447
Housing Related Grants Reserve	425,186	0	0	0	425,186
Community Right to Bid/Challenge	3,524	0	0	0	3,524
Grant Funded Sports Development	10,217	0	0	0	10,217
Neighbourhood Planning Reserve	16,133	0	0	0	16,133
Repossession Prevention Fund Reserve	28,491	0	0	0	28,491
Parish Grant Reserve	6,330	0	0	0	6,330
Custom and Self Build Register Grant Reserve	5,380	0	0	0	5,380
Brownfield Register Grant Reserve	26,263	0	0	0	26,263
Cyber Resilience Grant Reserve	0	0	0	0	0
Housing Benefits New Burden Grants Reserve	4,669	0	0	0	4,669
LCTS New Burdens Grant Reserve	8,370	0	0	0	8,370
Covid-19 Response	1,676,647	0	0	0	1,676,647
Air Quality New Burdens Grant Reserve	11,710	0	0	0	11,710
Council Tax Energy Rebates Reserve	87,966	0	0	0	87,966
Electoral Integrity Reserve	3	0	0	0	3
UK Shared Prosperity Fund Reserve	65,297	0	0	0	65,297
Business Rates Relief New Burdens	22,089	0	0	0	22,089
Biodiversity Net Gain Reserve	-1	0	0	0	-1

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General Fund	Balance at 31 March 2026 £	Revenue Transfers In - 2026/27 £	Revenue Transfers Out - 2026/27 £	Capital Transfers OUT- 2026/27 £	Balance at 31 March 2027 £
<b>EBSS &amp; AFP Alternative Funding New Burdens Reserve</b>	25,930	0	0	0	25,930
<b>Total Reserves for External Funding where Expenditure has yet to be Incurred</b>	2,490,212	0	0	0	2,490,212
<b>Total of all Earmarked Reserves</b>	12,264,722	1,500,000	-1,000,000	-600,000	12,164,722

**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES AND GENERAL FUND BALANCES**

General Fund	Balance at 31 March 2027 £	Revenue Transfers In - 2027/28 £	Revenue Transfers Out - 2027/28 £	Capital Transfers OUT- 2027/28 £	Balance at 31 March 2028 £
<b><u>Reserves for Shorter Term Service Commitments</u></b>					
Community Services Committee Grants Fund	6,932	0	0	0	6,932
Audit Reserve Fund	8,427	0	0	0	8,427
Refuse Collection	7,752	0	0	0	7,752
Amenity Cleansing Reserve	66,649	0	0	0	66,649
Ribble Valley News Reserve	10,400	0	0	0	10,400
Playing Pitch Strategy Reserve	-5	0	0	0	-5
<b>Total Reserves for Shorter Term Service Commitments</b>	<b>100,155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,155</b>
<b><u>Reserves to Smooth the Revenue Impact of Longer-Term Cyclical Costs</u></b>					
Elections Fund	108,517	0	0	0	108,517
Revaluation of Assets Reserve	12,000	0	0	0	12,000
Pensions Triennial Revaluation Reserve	71,092	0	0	0	71,092
<b>Total Reserves to Smooth the Revenue Impact of Longer Term Cyclical Costs</b>	<b>191,609</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191,609</b>
<b><u>Reserves for Trading or Business Units</u></b>					
Building Control Fund	-60,967	0	0	0	-60,967
<b>Total Reserves for Trading or Business Units</b>	<b>-60,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-60,967</b>
<b><u>Reserves for Sums Set Aside for Major Schemes such as Capital Projects</u></b>					
Capital	466,395	0	0	0	466,395
ICT Renewals	24,569	0	0	0	24,569
Vehicle & Plant Renewals Reserve	5	0	0	0	5
<b>Total Reserves for Sums Set Aside for Major Schemes such as Capital Projects</b>	<b>490,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>490,969</b>
<b><u>Reserves for Longer Term Strategic or Corporate Items</u></b>					
VAT Shelter Reserve	374,334	0	0	-100,000	274,334
Fleming VAT Claim	5,404	0	0	0	5,404
Insurance	14,581	0	0	0	14,581
Repairs and Maintenance	4,220	0	0	0	4,220
Post LSVT	0	0	0	0	0
Restructuring Reserve	187,903	0	0	0	187,903
Equipment Reserve	55,753	0	0	0	55,753
Invest to Save Fund	250,000	0	0	0	250,000
Planning Reserve	25,853	0	0	0	25,853
Housing Benefit Reserve	100,000	0	0	0	100,000

**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES AND GENERAL FUND BALANCES**

General Fund	Balance at 31 March 2027 £	Revenue Transfers In - 2027/28 £	Revenue Transfers Out - 2027/28 £	Capital Transfers OUT- 2027/28 £	Balance at 31 March 2028 £
Business Rates Volatility Reserve	2,000,000	0	0	0	2,000,000
Business Rates Growth Reserve	3,088,671	1,500,000	-1,000,000	-500,000	3,088,671
New Homes Bonus Reserve	2,753,312	0	0	0	2,753,312
Local Plan Reserve	92,713	0	0	0	92,713
Total Reserves for Longer Term Strategic or Corporate Items	8,952,744	1,500,000	-1,000,000	-600,000	8,852,744
<b><u>Reserves for External Funding where Expenditure has yet to be Incurred</u></b>					
Performance Reward Grant	47,576	0	0	0	47,576
Crime Reduction Partnership Reserve	5,985	0	0	0	5,985
Exercise Referral and Up and Active Reserve	12,447	0	0	0	12,447
Housing Related Grants Reserve	425,186	0	0	0	425,186
Community Right to Bid/Challenge	3,524	0	0	0	3,524
Grant Funded Sports Development	10,217	0	0	0	10,217
Neighbourhood Planning Reserve	16,133	0	0	0	16,133
Repossession Prevention Fund Reserve	28,491	0	0	0	28,491
Parish Grant Reserve	6,330	0	0	0	6,330
Custom and Self Build Register Grant Reserve	5,380	0	0	0	5,380
Brownfield Register Grant Reserve	26,263	0	0	0	26,263
Cyber Resilience Grant Reserve	0	0	0	0	0
Housing Benefits New Burden Grants Reserve	4,669	0	0	0	4,669
LCTS New Burdens Grant Reserve	8,370	0	0	0	8,370
Covid-19 Response	1,676,647	0	0	0	1,676,647
Air Quality New Burdens Grant Reserve	11,710	0	0	0	11,710
Council Tax Energy Rebates Reserve	87,966	0	0	0	87,966
Electoral Integrity Reserve	3	0	0	0	3
UK Shared Prosperity Fund Reserve	65,297	0	0	0	65,297
Business Rates Relief New Burdens	22,089	0	0	0	22,089
Biodiversity Net Gain Reserve	-1	0	0	0	-1

**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES AND GENERAL FUND BALANCES**

General Fund	Balance at 31 March 2027 £	Revenue Transfers In - 2027/28 £	Revenue Transfers Out - 2027/28 £	Capital Transfers OUT- 2027/28 £	Balance at 31 March 2028 £
<b>EBSS &amp; AFP Alternative Funding New Burdens Reserve</b>	25,930	0	0	0	25,930
<b>Total Reserves for External Funding where Expenditure has yet to be Incurred</b>	2,490,212	0	0	0	2,490,212
<b>Total of all Earmarked Reserves</b>	12,164,722	1,500,000	-1,000,000	-600,000	12,064,722

**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES AND GENERAL FUND BALANCES**

General Fund	Balance at 31 March 2028 £	Revenue Transfers In - 2028/29 £	Revenue Transfers Out - 2028/29 £	Capital Transfers OUT- 2028/29 £	Balance at 31 March 2029 £
<b><u>Reserves for Shorter Term Service Commitments</u></b>					
Community Services Committee Grants Fund	6,932	0	0	0	6,932
Audit Reserve Fund	8,427	0	0	0	8,427
Refuse Collection	7,752	0	0	0	7,752
Amenity Cleansing Reserve	66,649	0	0	0	66,649
Ribble Valley News Reserve	10,400	0	0	0	10,400
Playing Pitch Strategy Reserve	-5	0	0	0	-5
<b>Total Reserves for Shorter Term Service Commitments</b>	<b>100,155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,155</b>
<b><u>Reserves to Smooth the Revenue Impact of Longer-Term Cyclical Costs</u></b>					
Elections Fund	108,517	0	0	0	108,517
Revaluation of Assets Reserve	12,000	0	0	0	12,000
Pensions Triennial Revaluation Reserve	71,092	0	0	-8,279	62,813
<b>Total Reserves to Smooth the Revenue Impact of Longer Term Cyclical Costs</b>	<b>191,609</b>	<b>0</b>	<b>0</b>	<b>-8,279</b>	<b>183,330</b>
<b><u>Reserves for Trading or Business Units</u></b>					
Building Control Fund	-60,967	0	0	0	-60,967
<b>Total Reserves for Trading or Business Units</b>	<b>-60,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-60,967</b>
<b><u>Reserves for Sums Set Aside for Major Schemes such as Capital Projects</u></b>					
Capital	466,395	0	0	0	466,395
ICT Renewals	24,569	0	0	0	24,569
Vehicle & Plant Renewals Reserve	5	0	0	0	5
<b>Total Reserves for Sums Set Aside for Major Schemes such as Capital Projects</b>	<b>490,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>490,969</b>
<b><u>Reserves for Longer Term Strategic or Corporate Items</u></b>					
VAT Shelter Reserve	274,334	0	0	-100,000	174,334
Fleming VAT Claim	5,404	0	0	-5,404	0
Insurance	14,581	0	0	0	14,581
Repairs and Maintenance	4,220	0	0	0	4,220
Post LSVT	0	0	0	0	0
Restructuring Reserve	187,903	0	0	0	187,903
Equipment Reserve	55,753	0	0	0	55,753
Invest to Save Fund	250,000	0	0	0	250,000
Planning Reserve	25,853	0	0	0	25,853
Housing Benefit Reserve	100,000	0	0	0	100,000



**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES AND GENERAL FUND BALANCES**

General Fund	Balance at 31 March 2028 £	Revenue Transfers In - 2028/29 £	Revenue Transfers Out - 2028/29 £	Capital Transfers OUT- 2028/29 £	Balance at 31 March 2029 £
Business Rates Volatility Reserve	2,000,000	0	0	0	2,000,000
Business Rates Growth Reserve	3,088,671	1,500,000	-1,000,000	-500,000	3,088,671
New Homes Bonus Reserve	2,753,312	0	0	-1,154,000	1,599,312
Local Plan Reserve	92,713	0	0	0	92,713
Total Reserves for Longer Term Strategic or Corporate Items	8,852,744	1,500,000	-1,000,000	-1,759,404	7,593,340
<b><u>Reserves for External Funding where Expenditure has yet to be Incurred</u></b>					
Performance Reward Grant	47,576	0	0	-47,576	0
Crime Reduction Partnership Reserve	5,985	0	0	0	5,985
Exercise Referral and Up and Active Reserve	12,447	0	0	0	12,447
Housing Related Grants Reserve	425,186	0	0	0	425,186
Community Right to Bid/Challenge	3,524	0	0	0	3,524
Grant Funded Sports Development	10,217	0	0	0	10,217
Neighbourhood Planning Reserve	16,133	0	0	-16,133	0
Repossession Prevention Fund Reserve	28,491	0	0	0	28,491
Parish Grant Reserve	6,330	0	0	-5,830	500
Custom and Self Build Register Grant Reserve	5,380	0	0	-575	4,805
Brownfield Register Grant Reserve	26,263	0	0	-26,263	0
Cyber Resilience Grant Reserve	0	0	0	0	0
Housing Benefits New Burden Grants Reserve	4,669	0	0	0	4,669
LCTS New Burdens Grant Reserve	8,370	0	0	0	8,370
Covid-19 Response	1,676,647	0	0	0	1,676,647
Air Quality New Burdens Grant Reserve	11,710	0	0	0	11,710
Council Tax Energy Rebates Reserve	87,966	0	0	0	87,966
Electoral Integrity Reserve	3	0	0	0	3
UK Shared Prosperity Fund Reserve	65,297	0	0	0	65,297
Business Rates Relief New Burdens	22,089	0	0	0	22,089
Biodiversity Net Gain Reserve	-1	0	0	0	-1

**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES AND GENERAL FUND BALANCES**

General Fund	Balance at 31 March 2028  £	Revenue Transfers In -	Revenue Transfers Out -	Capital Transfers OUT-	Balance at 31 March 2029  £
		2028/29	2028/29	2028/29	
		£	£	£	
EBSS & AFP Alternative Funding New Burdens Reserve	25,930	0	0	0	25,930
Total Reserves for External Funding where Expenditure has yet to be Incurred	2,490,212	0	0	-96,377	2,393,835
<b>Total of all Earmarked Reserves</b>	<b>12,064,722</b>	<b>1,500,000</b>	<b>-1,000,000</b>	<b>-1,864,060</b>	<b>10,700,662</b>

**SPECIAL POLICY & FINANCE COMMITTEE  
EARMARKED RESERVES AND GENERAL FUND BALANCES**

<b>General Fund Balances</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Brought Forward	**2,719,398	2,637,545	2,387,545	2,137,545	1,887,545
Used	-81,853	-250,000	-250,000	-250,000	-250,000
Carried Forward	2,637,545	2,387,545	2,137,545	1,887,545	1,637,545

\*\*nb opening balance at 1/4/24 assumes the estimated underspend in 2023/24 is not added to General Fund Balances