

Breakdown of reserves held at end of 2025-26 Q3

	£	£	£
Restricted (ring-fenced) reserves:			
Description of reserve:			
Community Infrastructure	8,135		
Village Guide	883		
Village Plan	610		
		9,628	
Earmarked reserves:			
Description of reserve:			
Vehicle Activated Sign	750		
Traffic calming	500		
Elections	200		
Defibrillator	100		
		1,550	
General reserves	8,728		
		8,728	
Total reserves			19,906
Bank balances at end Q3			19,906
Difference			0

Explanation of difference (if applicable):

Not applicable

Column B - Each reserve should be named to show the specific purpose/name given by this authority.

Restricted reserves. Ring-fenced items - a value for the amount restricted (ring-fenced) for each specific reserve should be entered.

Ring fenced items are reserves which may have been raised or donated to the Council for a specific or restricted purpose which cannot be used for anything else.

Earmarked reserves. Earmarked items - a value for the amount earmarked for each specific reserve should be entered.

Earmarked items are reserves carved out from general reserves.

They may have come from donations, events or fees charged but they have no restrictions on what they can be used for other than the Council has designated/declared that they are being held for X purpose.

NB: A Council needs to formally designate and minute decisions to earmark funds.

And similarly, if the Council requires to use these 'designated' general funds for a purpose for which they have not been designated, the Council needs to take a decision to un-designate/re-designate the funds and minute their decision.

This is part of the budget review to ensure the Council are holding appropriate levels of funding and using it as the Council intended to when the Council put their annual budget together.

General reserves. General reserves - this should relate to normal operating funds (reserves held for the general running of the Council with no specific/defined purpose) and should be the difference between the total of all Earmarked reserves and Restricted (ring-fenced) reserves, and the Council's balances at the relevant date.

Geoffrey Ferres

Parish Clerk and Responsible Financial Officer

Thursday 8th January 2026