

LAVERSTOCK & FORD PARISH COUNCIL

Report for Agenda Item PC26.047(2) Approval of Earmarked Reserves

Subject: Approval of Earmarked Reserves for FY 2026-2027

Date: 20th April 2026

Author: Andrew Prince, RFO

1. Report Summary.

- 1.1 This report identifies all of the Earmarked Reserves held by the Council at the start of the 2026-2027 Financial Year and the changes that have been made since the previous financial year.

2. Background.

- 2.1 It is a requirement of the Practitioners Guide published by the Smaller Authorities Proper Practices Panel (SAPPP) that authorities should have in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves.
- 2.2 The Council's Reserve Policy states that Earmarked Reserves will be approved by Full Council at the start of each Financial Year and that no expenditure other than that identified on approval shall be made from an Earmarked Reserve except with the approval of the Full Council.

3. Earmarked Reserves

- 3.1 The Reserves Balances on 31st March 2026 are shown at Annex A. The total was £1,679,401.68. This does not include a transfer out of CIL to allow for a creditor adjustment on a purchase from Elan City. This was transferred back into the CIL Reserve on 1st April. An accounting practice that does not require Council approval. The Balance includes a new Reserve of £3,500 for the Community Connector Project Age UK grant from Wilshire Council, and a transfer to the Grant Reserve of £3,526.07, which was unspent from last year's budget.
- 3.2 The Reserves Balances on 18th April 2026 are shown at Annex B. The total is £1,615,115.75. These include the following movements since 1st April.
- A transfer back into the CIL Reserve of £4,679.98. See 3.1. This does not require Council approval.
 - A transfer of 5% of all Earmarked Maintenance Reserves, totalling £56,342.27, to the General Fund to support the Revenue Expenditure Budget. This was agreed when the budget was set but should now be approved by Council.
 - Three purchases from Reserves in April that require Council approval.
 - i. £2,019.83 from the Hampton Park Pavilion Dilapidations Reserve to pay for part of a new CCTV system.
 - ii. £4,679.98 from Community Infrastructure Levy to pay for two new SID units.

- iii. £1,243.85 from Community Infrastructure Levy to pay for the restoration of a finger post in Ford.

4. Recommendation.

- 4.1 That the Council approves the write-down of Earmarked Maintenance Reserves of £56,342.27.
- 4.2 That the Council approves expenditure of £2,019.83 from the Hampton Park Pavilion Dilapidations Reserve, and £5,923.83 from the Community Infrastructure Levy Reserve.
- 4.3 That the Council approve Earmarked Reserves totalling £1,615,115.75.

Annex A

Laverstock & Ford Parish Council Reserves Balance up to 31st Mar 2026 2025-2026

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Asset Replacement	181,923.15	108,083.00	24,593.33		265,412.82
Community Infrastructure Levy	66,106.46		2,467.50		63,638.96
Old Sarum Wessex Water Comj	1,362.91		1,362.91		0.00
Longhedge Community Growing					0.00
Pilgrims Way Maintenance Part	11,877.97	-4,425.00	630.00		6,822.97
Pilgrims Way Maintenance Part	11,106.87	-1,106.25			10,000.62
Old Sarum Country Park Mainte	14,223.08	-1,264.28	2,562.09		10,396.71
Norman Drive Play Park Mainte	15,958.32	-1,542.60			14,415.72
Old Sarum 9A9B Youth & Adult	14,667.80				14,667.80
Old Sarum Local Centre Youth &	19,429.56				19,429.56
Old Sarum The Green Maintena	18,905.89	-1,690.28	620.00		16,595.61
OSCC Play Park Maintenance	34,457.45	-3,888.49	1,680.50		28,888.46
Old Sarum Sport Wall Maintena	8,744.91	-704.29			8,040.62
Old Sarum Swale Maintenance	78,132.36	-5,916.17			72,216.19
Virginia Way Play Park Mainten:	11,002.81	-754.48			10,248.33
Robinson Grove Play Park Mair	26,668.48	-1,945.92			24,722.56
Hannah Way Play Park Mainten	12,726.68	-882.78	150.00		11,693.90
Middleton Green Play Park Mair	18,827.47	-1,112.96	200.00		17,514.51
Mannock Field Play Park Mainte	21,280.51	-1,359.39	307.00		19,614.12
Palmer Green Play Park Mainte	9,416.88	-556.66			8,860.22
Castle Hill CP Play Maintenance	80,282.54	-6,338.52	2,838.50		71,105.52
Longhedge Community Open S	396,520.14				396,520.14
Longhedge Play Area Improver	73,524.25				73,524.25
Bishopdown Farm Yard Play Im					0.00
Trigg Green Play Park & OS Ma	93,653.33	-5,129.81	195.00		88,328.52
Hawker Green Play Park Mainte	12,129.70	-655.66	100.00		11,374.04
McCudden Grove & Liddell Pla	132,355.58	-7,212.18	1,075.00		124,068.40
Campbell Vale Play Park Mainte	120,582.48	-6,556.52			114,025.96
McLeod Green Play Park Mainte	12,129.70	-655.66	150.00		11,324.04
Bishopdown Farm Youth Club	2,500.00				2,500.00
Longhedge Play Area Improver	17,361.80				17,361.80
Longhedge Youth and Adult fun	7,129.26				7,129.26
Hampton Park Pavilion Dilapida	4,644.00		2,624.17		2,019.83
Ward Grove Play Park Maintena	50,242.93	-2,644.37			47,598.56
Grant Reserve		3,526.07			3,526.07
CHCP Art Pillars Refurbishment	68.64				68.64

Laverstock & Ford Parish Council
Reserves Balance up to 31st Mar 2026
2025-2026

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Neighbourhood Planning Locali	7,514.00		7,514.00		0.00
Hampton Park Pavilion Parish C	79,163.87		3,687.00		75,476.87
Community Emergency Volunte	10,749.79		3,979.69		6,770.10
Wiltshire Youth Worker Support		10,000.00	10,000.00		0.00
L&F Village Hall Drains PCC Cc		3,723.00	3,723.00		0.00
Community Connector Project A		3,500.00			3,500.00
Total Earmarked	1,677,371.57	72,489.80	70,459.69		1,679,401.68
TOTAL RESERVE	1,677,371.57	72,489.80	70,459.69		1,679,401.68
GENERAL FUND					134,874.43
TOTAL FUNDS					1,814,276.11

Annex B

Laverstock & Ford Parish Council
Reserves Balance
2026-2027

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Asset Replacement	265,412.82				265,412.82
Community Infrastructure Levy	58,958.98	4,679.98	5,923.83		57,715.13
Old Sarum Wessex Water Com					0.00
Longhedge Community Growin					0.00
Pilgrims Way Maintenance Part	6,822.97	-4,425.00			2,397.97
Pilgrims Way Maintenance Part	10,000.62	-1,106.25			8,894.37
Old Sarum Country Park Mainte	10,396.71	-1,264.28			9,132.43
Norman Drive Play Park Mainte	14,415.72	-1,542.60			12,873.12
Old Sarum 9A9B Youth & Adult	14,667.80				14,667.80
Old Sarum Local Centre Youth &	19,429.56				19,429.56
Old Sarum The Green Maintena	16,595.61	-1,690.28			14,905.33
OSCC Play Park Maintenance	28,888.46	-3,888.49			24,999.97
Old Sarum Sport Wall Maintena	8,040.62	-704.29			7,336.33
Old Sarum Swale Maintenance	72,216.19	-5,916.17			66,300.02
Virginia Way Play Park Mainten	10,248.33	-754.48			9,493.85
Robinson Grove Play Park Mair	24,722.56	-1,945.92			22,776.64
Hannah Way Play Park Mainten	11,693.90	-882.78			10,811.12
Middleton Green Play Park Mair	17,514.51	-1,112.96			16,401.55
Mannock Field Play Park Mainte	19,614.12	-1,359.39			18,254.73
Palmer Green Play Park Mainte	8,860.22	-556.66			8,303.56
Castle Hill CP Play Maintenance	71,105.52	-6,338.52			64,767.00
Longhedge Community Open S	396,520.14				396,520.14
Longhedge Play Area Improver	73,524.25				73,524.25
Bishopdown Farm Yard Play Im					0.00
Trigg Green Play Park & OS Ma	88,328.52	-5,129.81			83,198.71
Hawker Green Play Park Mainte	11,374.04	-655.66			10,718.38
McCudden Grove & Liddell Pla	124,068.40	-7,212.18			116,856.22
Campbell Vale Play Park Mainte	114,025.96	-6,556.52			107,469.44
McLeod Green Play Park Mainte	11,324.04	-655.66			10,668.38
Bishopdown Farm Youth Club	2,500.00				2,500.00
Longhedge Play Area Improver	17,361.80				17,361.80
Longhedge Youth and Adult fun	7,129.26				7,129.26
Hampton Park Pavilion Dilapida	2,019.83		2,019.83		0.00
Ward Grove Play Park Maintena	47,598.56	-2,644.37			44,954.19
Grant Reserve	3,526.07				3,526.07
CHCP Art Pillars Refurbishment	68.64				68.64

Laverstock & Ford Parish Council
Reserves Balance
2026-2027

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Neighbourhood Planning Locali					0.00
Hampton Park Pavilion Parish C	75,476.87				75,476.87
Community Emergency Volunte	6,770.10				6,770.10
Wiltshire Youth Worker Support					0.00
L&F Village Hall Drains PCC Cc					0.00
Community Connector Project A	3,500.00				3,500.00
Total Earmarked	1,674,721.70	-51,662.29	7,943.66		1,615,115.75
TOTAL RESERVE	1,674,721.70	-51,662.29	7,943.66		1,615,115.75
GENERAL FUND					161,885.61
TOTAL FUNDS					1,777,001.36