

West End Parish Council
Reserves Balance Year End 31.03.26 and reallocation for 2026/27

APPENDIX A

Parish Council Meeting 27th May 2026

Name of Reserve	Duration	Balance 31.03.26	Amount allocated to reserves from the 2026/27 budget	CURRENT TOTAL	REALLOCATION REQUIRED	UPDATED ALLOCATION FOR 26/27	Comments	Actions
Scout and Guide Hut Build	Remove	0.00		0.00		0.00	Decide whether to remove or not	Remove
CIL	Duration of build	283,958.22		283,958.22		283,958.22	Rename - Sports Pavilion Extension & REmodelling - C.I.L. - as recommended by auditor	Rename. Rename as recommended by auditor
MUGA Sink Fund	Ongoing	0.00	500.00	500.00		500.00	Consider increasing reserve for future replacement of carpet Estimated cost of new carpet £40K plus 6K if shocked this time.	Allocate £500 from the 26/27 precept. To consider increasing this reserve in the 27/28 precept
Tree Survey 2027	2027	0.00	1,000.00	1,000.00		1,000.00	It is likely the cost of the survey in 2027 will be at lease double this. 27/28 budget will have to consider this.	Allocate £1,000 from the 26/27 precept. To consider increasing this reserve in the 27/28 precept
Election 2027	2027	1,500.00	1,500.00	3,000.00		3,000.00	Consider increasing reserve as previous election cost £4,292. Recommend budgeting £4,500. This could be moved from Graveyard Expansion, or accounted for in the 27/28 budget.	Allocate the £1,500 from the 26/27 precept. To consider increasing this reserve in the 27/28 precept
Church Graveyard Expansion	Remove	2,500.00	2,500.00	5,000.00	-5,000.00	0.00	No longer required as expansion not going ahead. This can be moved to another budget or earmarked reserve	Remove reserve fund and reallocate the £5,000 to playgrounds.
Playground Maintenance	Ongoing	4,910.00	6,898.96	11,808.96	23,000.00	34,808.96	Rename Playground Maintenance/Renewal The budget for 26/27 is £25,000 The intention had been to increase the Playground Maintenance earmarked reserves to ensure sufficient provision for future replacement and major maintenance works Last year, the Council's intention had been to replace the Titan item at Benner Lane playground, which had previously been removed. The replacement cost, based on a quotation received in July 2025, was £21,500	Rename Playground Maintenance/Renewal Move £18,000 from the 2026/27 budget to earmark for the replacement of the Titan. £5,000 transferred from the Church Graveyard Expansion reserve
Asset Transfer Verge/Grass costs	Until transfer complete		7,000.00			7,000.00	No change	No change
Pavilion Maintenance	Ongoing	0.00	1,000.00	1,000.00		1,000.00	Allocated in the 26/27 budget. To build up for ongoing maintenance	Allocate the £1,000 from the 26/27 budget. Consider increasing this reserve in the 26/27 precept
TOTAL EARMARKED		292,868.22				331,267.18		
GENERAL RESERVES		110,869.89				110,869.89	The General fund, as at 31.03.26, is now at the recommended amount (5.5 times the precept) - this is not for redistribution	