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## Reserves Policy

Reviewed 12<sup>th</sup> January 2026

Review due January 2027

Auditors are entitled to enquire into and comment on the level of a Council's reserves, and require an increase or reduction in precept if deemed necessary.

This policy sets out Haddenham Parish Council's approach to the level of General Reserves and Earmarked Reserves held by the Council. This policy will be reviewed annually in line with setting the Council budget

1. The general recommendation is that reserves should be held at between three to six months Net Revenue Expenditure (NRE)
2. Haddenham Parish Council's general, or Contingency Reserve will be maintained at six months of NRE.
3. Net Revenue Expenditure is amount of precept less loan repayments, amounts included for capital expenditure and reserves earmarked for specific projects.
4. This Policy should be read in conjunction with Haddenham Parish Council's Investment Strategy and updated in the case of any significant long term investments.
5. The Council also carries reserves which are earmarked for specific projects or purposes.
6. The Council makes a distinction between two categories of Earmarked Reserves
  - a. Those holding monies received from other persons or bodies, such as donations from members of the public or a project-specific grant from a higher-tier Council.
    - i. These Earmarked Reserves are termed "Ring-Fenced"
    - ii. These Reserves are listed in Appendix 1
  - b. Those holding monies raised from the Precept either directly in the annual I&E, or subsequently by transfers from the Contingency Reserve or re-allocations between the Earmarked Reserves.
    - i. These Earmarked Reserves are termed "Precept Funded"
    - ii. These Reserves are listed in Appendix 2
7. Haddenham Parish Council will resolve its level of reserves on an annual basis.
8. The decision of the Council is final

## Appendix 1

<b>Ring-fenced Reserves</b>	<b>Balance at 30/09/2025</b>	<b>Policy specified amount</b>	<b>Notes</b>
EMR Snakemoor	£3,411	not specified	Donation funded
EMR Community Orchard	£763	not specified	Donation funded
EMR Heartbeat Haddenham	£1,706	not specified	Donation and grant funded
EMR reLeaf	£489	not specified	Donation and grants
EMR Warm Spaces	£288	not specified	Donation funded

## Appendix 2

Precept Funded Reserves	Balance at 30/09/2025	Projected 2025/26 YE	Budget for 2026/27	Policy specified amount	Target Date	Notes
EMR Staff Contingency	£23,568	£28,879	£7,613	10% of annual budget	Annually	Increased with increase in budget
EMR New Burial Ground	£97,275	£109,775	£25,000	£125,000	2027	Increased by £25k due to increase costs
EMR Ponds Reserve	£35,650	£51,750	£20,000	£100,000	2028	Church End Pond solar bore hole & liner
EMR Trees Reserve	£16,745	£20,000	£0	£20,000	level	
EMR Neighbourhood Plan	£45,198	£40,163	£9,837	£50,000	2026/27	New neighbourhood plan
EMR Devolution Transition	£58,946	£58,946	£1,054	£60,000	level	Responsibilities passed to the Parish Council from Bucks Council (includes highways projects)
EMR Legal & Professional	£18,500	£17,120	£1,380	£18,500	level	
EMR Heritage Fund	£8,495	£7,158	£4,192	£11,350	level	Grants for Wychert wall repairs
EMR Asset Repairs	£44,694	£44,694	£0	£40,000	level	Ongoing property maintenance
EMR Street Light Replacements	£18,824	£27,059	£0	£20,000	ongoing	Allows for 10 new columns per year
EMR Churchyard Maintenance	£57,865	£77,865	£42,135	£120,000	2030	School wall and Church Farmhouse wall
EMR HNP Projects	£18,713	£20,720	£10,000	£100,000	2030	£12,500 for Streetscape project to pay
EMR Climate Emergency Projects	£67,836	£67,836		£100,000	2030	
EMR Play Area Improvements	£119,689	£143,842	£45,705	£457,041	2032	To replace all equipment in 6 play areas at estimated end of life 10 years after installation.
EMR Car Park layout	£27,000	£32,000	£10,000	not specified	2027	Additional parking at Aston Road
EMR Commuted Sums	£542,750	£506,750	-£37,564	not specified	2036	Developer contribution towards maintenance costs for 10 year after adoption of new land assets
EMR Allotments Improvements	£1,782	£2,513	TBD	not specified	annually	Net income transferred each year