

## Total Reserves and General Fund Balances

	As at 31/03/2025	Estimated Movement in year	As at 31/03/2026
	£	£	£
Total Earmarked Reserves	1,158,722	473,052	1,631,774
Unallocated General Fund Balance	894,221		
Estimated Underspend /(Overspend) for 2025/26		173,861	
Total Unallocated General Fund Balance			1,068,082
<b>Total Reserves and General Fund Balances</b>	<b>2,052,943</b>	<b>646,913</b>	<b>2,699,856</b>

Joint Panel on Accountability and Governance (JPAG) Practitioners' Guide, which sets out the 'proper practices' for how the council must maintain its accounts, recommends that the minimum level of **general reserves** should be between three and twelve months of net revenue expenditure

3 months      £    824,235

12 months     £ 3,296,939

Reserves and General Fund Balances are predicted to be **£2,699,856** at 31st March 2026 which is between the recommended minimum level and is approximately 9 months of net revenue expenditure.