

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
Total Reserves and General Fund Balances	2,052,943	646,913	2,699,856

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.