



To All Councillors on the Finance & General Purposes Committee,

You are hereby summoned to attend a Meeting of the Finance and General Purposes Committee to be held in the Billingshurst Centre, Roman Way, Billingshurst, on Wednesday 29 July 2026, at 7.30pm.

Members of the public are welcome to attend this meeting and speak for a maximum of three minutes about an item on the agenda for this meeting during the Public Session at the discretion of the Chairman. They must give their name.

G. C. Burt
Clerk to the Council

23 July 2026

AGENDA

1. Chairman's Announcements
2. Apologies for absence.
3. To elect new Vice Chairman following resignation of Cllr Craig Gale from the Council.
4. To Receive Declarations of Interest and notification of Changes to Members' Interests.
5. Public Session. Members of the public are welcome to attend this meeting and speak for a maximum of three minutes about an item on the agenda for the meeting, at the discretion of the Chairman. They must give their name.
6. Minutes of the meeting held on 31 June 2026, previously circulated; to confirm and sign as a correct record.
7. Clerk's Report.
8. To approve payments and note any receipts for June 2026 - Appendix **A**.
9. To note Cashbook 1 bank reconciliation to 30 June 2026 - Appendix **B**.
10. To note debtors – Appendix **C**.
11. To receive Q1 Budget update - Appendix **D**.
12. To consider draft Reserves Policy - Appendix **E**.

13. Date of Next Meeting – **Wednesday 30 September 2026**

14. Exclusion of Press & Public

15. To receive an update on review of existing and future community hall provision in the parish and consider further action - Appendix F.

Committee Members: **PD**, PB, EB, CJ, JH, TL, MM

Members of the public should be aware that being present at a meeting of the Council or one of its Committees or Sub-Committees will be deemed as the person having given consent to being recorded (photograph, film or audio recording) at the meeting, by any person present.

Date: 10-07-2026

Billingshurst Parish Council Current Year

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Current Bank A/c

List of Payments made between 01-06-2026 and 30-06-2026

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
01-06-2026	Sussex Land Services	SO	2,697.80		GM - May
01-06-2026	Horsham DC	DD	168.96		Bin emptying
01-06-2026	WSALC	013818	2,578.19		NALC+WSALC subs 26-27
01-06-2026	Adrian Mobile Locksmith Ltd	013802F	-91.15		Cancel
01-06-2026	Meadows Wellbeing	013815K	-20.00		Cancel cheque
03-06-2026	Greg Burt	013847	-2,424.00		CORRECTION
03-06-2026	Greg Burt	013847F	1,212.00		Climb Wall deposit
08-06-2026	BT	DD	66.89		Depot broadband
10-06-2026	British Gas	DD	13.12		Electric - Adv Hall
10-06-2026	Parkfield Retail Ltd	DD	93.58		Misc ironmongery
11-06-2026	Netcom IT Solutions	DD	285.28		Phones etc
11-06-2026	Netcom IT Solutions	DD	392.46		IT support
15-06-2026	A272 Design	SO	618.00		Village TWEET advert
15-06-2026	Restream Inc.	CARD	14.65		Restream
17-06-2026	Horsham DC	DD	144.00		Bin emptying
17-06-2026	Horsham DC	DD	169.90		Bin emptying
17-06-2026	Horsham DC	DD	324.00		Bin emptying
18-06-2026	Post Office Ltd	CARD	525.00		Stamps
22-06-2026	SSE	DD	164.96		Street furniture energy
22-06-2026	Engie Gas Ltd	DD	80.73		83a High St gas
22-06-2026	Intuit	CARD	11.91		Mailchimp
23-06-2026	EE & T Mobile	DD	44.04		Mobile phones etc.
24-06-2026	Billingshurst Comm. & Conf. Ce	013848	444.02		Garage rent
24-06-2026	Sussex Land Services Ltd	013849	4,551.30		Various repairs
24-06-2026	Greg Burt	013850	206.40		In bloom judges' refreshments
24-06-2026	Signquick	013851	283.20		Activity Day banner changes
24-06-2026	ALE Bus Machines	DD	51.36		Copier charges
25-06-2026	Sutcliffe Play Ltd	013853	565.49		Play equip spare parts
25-06-2026	Playsafe Playgrounds Ltd	013854	372.00		Remove trim trail station
25-06-2026	Trevor Cox	013855	600.00		Playground checks
25-06-2026	ICA Electrical Contractors Ltd	013856	162.00		Parish Office electric works
25-06-2026	Healthmatic Ltd	013857	570.00		New babychange table pub loos
25-06-2026	Loo of the Year Awards Ltd	013858	201.60		Loo of Year entry fee
25-06-2026	Shredder Waste Paper	013859	70.80		Waste paper shredding
25-06-2026	Melanie Roberts	013860	65.00		In Bloom C'yard decs
25-06-2026	Baskets in Bloom Ltd	013861	2,275.28		Summer bedding etc.
25-06-2026	Arthur J Gallagher Insurance B	013862	161.68		Adversane Hall additional prem
25-06-2026	Vision ICT Ltd	013863	614.04		Website hosting 26-27
25-06-2026	West Sussex County Council	013864	29,041.34		Street furniture elec+maint.
25-06-2026	SLCC	013865	811.00		CILCA qualification fee
29-06-2026	OVO	DD	87.00		Electric 83a High St.
30-06-2026	Bloom & Wild	CARD	87.45		Flowers for staff x2
30-06-2026	AMAZON	CARD	53.99		New watering metal trolley
30-06-2026	Sussex Land Services	SO	2,697.80		GM - June
30-06-2026	NatWest	BACS	24.65		Bank charges
Total Payments			51,067.72		

10-07-2026

Billingshurst Parish Council Current Year

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Current Bank A/c

Cash Received between 01-06-2026 and 30-06-2026

<u>Date</u>	<u>Cash Received from</u>	<u>Receipt No</u>	<u>Receipt Description</u>	<u>Receipt Total</u>
01-06-2026	Dauxwood Pre-School		Gd rent Q1	96.25
10-06-2026	Fowlers Letting Ltd		Flat gross rent	949.20
18-06-2026	Sales Recpts Page 102		Sales Recpts Page 102	258.00
17-06-2026	Sales Recpts Page 103		Sales Recpts Page 103	843.82
08-06-2026	Sales Recpts Page 104		Sales Recpts Page 104	1,819.80
Total Receipts				<u>3,967.07</u>

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Billingshurst Parish Council Current Year

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List of Receipts Entered for Month 3

User: GREG

A/c Code	Name	Invoice Date	Invoice No	Amount Due	Discount	Amount Paid	Balance	Date Paid	- Led
BCCC	Billingshurst Centre	01-06-2026	BPC139	258.00	0.00	258.00	0.00	18-06-2026	1
				Receipt Total	0.00	258.00			
BSRA	BSRA	03-03-2026	BPC128	843.82	0.00	843.82	0.00	17-06-2026	1
				Receipt Total	0.00	843.82			
HORSHAM	Horsham District Council	17-04-2026	BPC135	1,819.80	0.00	1,819.80	0.00	10-06-2026	1
				Receipt Total	0.00	1,819.80			
				Total Receipts Entered for Month 3	0.00	2,921.62			

Date: 10-07-2026

Billingshurst Parish Council Current Year

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Bank Reconciliation Statement as at 30-06-2026
for Cashbook 1 - Current Bank A/c

User: GREG

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Current Account	30-06-2026		281,151.64
Treasury Reserve Deposit	30-06-2026		140,062.33
Unity Bank	30-06-2026		422.81
			<u>421,636.78</u>

Unpresented Payments (Minus)Amount

08-05-2026	013825	B Primary Academy Bees (School)	349.00
08-05-2026	013828	South & South East in Bloom	235.00
24-06-2026	013848	Billingshurst Comm. & Conf. Ce	444.02
24-06-2026	013849	Sussex Land Services Ltd	4,551.30
24-06-2026	013851	Signquick	283.20
25-06-2026	013853	Sutcliffe Play Ltd	565.49
25-06-2026	013854	Playsafe Playgrounds Ltd	372.00
25-06-2026	013855	Trevor Cox	600.00
25-06-2026	013856	ICA Electrical Contractors Ltd	162.00
25-06-2026	013857	Healthmatic Ltd	570.00
25-06-2026	013858	Loo of the Year Awards Ltd	201.60
25-06-2026	013859	Shredder Waste Paper	70.80
25-06-2026	013860	Melanie Roberts	65.00
25-06-2026	013862	Arthur J Gallagher Insurance B	161.68
25-06-2026	013863	Vision ICT Ltd	614.04
25-06-2026	013864	West Sussex County Council	29,041.34
25-06-2026	013865	SLCC	811.00
30-06-2026	CARD	Bloom & Wild	87.45
30-06-2026	CARD	AMAZON	53.99
			<u>39,238.91</u>
			382,397.87

Unpresented Receipts (Plus)

0.00

0.00

382,397.87

Balance per Cash Book is :-

382,397.87

Difference is :-

0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

APPENDIX C

Invoice Date	Invoice No	A/c Code	A/c Name	Net Value	VAT	Invoice Total	Balance
13-08-2025	BPC109	WSCC	WSCC	766.50	0.00	766.50	766.50
03-03-2026	BPC129	BCCC	BCCC	5,516.48	0.00	5,516.48	5,516.48
31-03-2026	BPC132	BCCC	BCCC	5,543.72	1,108.74	6,652.46	6,652.46
27-05-2026	BPC138	ALLOTMENT	ALLOT	545.00	109.00	654.00	654.00
01-07-2026	BPC140	KINGS	KINGS	143.33	28.67	172.00	172.00
01-07-2026	BPC141	A272	A272	143.33	28.67	172.00	172.00
01-07-2026	BPC142	PET	PET	143.33	28.67	172.00	172.00
TOTAL INVOICES				12,801.69	1,303.75	14,105.44	14,105.44

Last Year			Current Year				Next Year		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
100	Income								
1076	533,816	533,816	560,338	280,169	0	0	588,355	0	0
1080	8,000	13,981	8,304	267	0	0	8,719	0	0
1250	2,000	2,000	2,000	0	0	0	2,100	0	0
1399	500	2,444	519	0	0	0	545	0	0
	544,316	552,241	571,161	280,436	0	0	599,719	0	0
	544,316	552,241	571,161	280,436	0		599,719		
210	Parks and Open Spaces								
1100	2,000	287	1,000	0	0	0	1,050	0	0
1225	2,205	2,561	2,289	2,158	0	0	2,403	0	0
	4,205	2,848	3,289	2,158	0	0	3,453	0	0
4135	0	2,256	0	0	0	0	0	0	0
	0	2,256	0	0	0	0	0	0	0
	Direct Expenditure								
4110	33,296	31,522	34,561	11,223	0	0	36,289	0	0
4115	6,150	6,825	7,095	0	0	0	7,450	0	0
4120	8,000	11,471	8,304	539	0	0	8,719	0	0
4130	23,000	55,181	23,874	19,052	0	0	25,068	0	0
4160	4,000	4,896	4,000	2,093	0	0	4,200	0	0
4170	6,000	7,766	6,000	2,097	0	0	6,300	0	0
4180	0	70	0	120	0	0	0	0	0
4200	500	0	500	0	0	0	525	0	0

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**Billingshurst Parish Council Current Year
Annual Budget - By Centre (Actual YTD Month 3)**

	<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4210	5,000	36,896	5,190	10,330	0	0	5,450	0	0
4220	2,000	1,386	2,000	0	0	0	2,100	0	0
	87,946	156,013	91,524	45,453	0	0	96,101	0	0
	-83,741	-155,422	-88,235	-43,296	0	0	-92,648	0	0
6000	0	19,295	0	23,248	0	0	0	0	0
	(83,741)	(136,127)	(88,235)	(20,048)	0		(92,648)		
220	<u>General Admin</u>								
1077	0	44,148	0	0	0	0	0	0	0
1200	5,000	8,354	5,190	1,373	0	0	5,450	0	0
1205	1,500	1,500	1,500	0	0	0	1,575	0	0
1210	2,000	1,161	2,076	0	0	0	2,180	0	0
1215	2,000	1,254	2,076	0	0	0	2,180	0	0
	10,500	56,417	10,842	1,373	0	0	11,385	0	0
	3,201	12,164	4,055	0	0	0	4,258	0	0
	0	0	1,000	0	0	0	1,050	0	0
	2,000	3,852	2,000	920	0	0	2,100	0	0
	2,500	2,500	2,500	0	0	0	2,625	0	0
	7,701	18,516	9,555	920	0	0	10,033	0	0
	200	50	200	119	0	0	210	0	0
	5,000	8,399	5,000	570	0	0	5,250	0	0
	2,756	2,306	2,861	322	0	0	3,004	0	0

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**Billingshurst Parish Council Current Year
Annual Budget - By Centre (Actual YTD Month 3)**

	<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4340 Accountants Fees	0	964	0	0	0	0	0	0	0
4350 Bank Charges	321	494	400	91	0	0	420	0	0
4360 Insurance	19,950	21,170	20,000	162	0	0	21,000	0	0
4370 Subscriptions	3,150	3,075	3,000	5,707	0	0	3,150	0	0
4380 Office Expenses	13,000	5,664	12,500	3,567	0	0	13,125	0	0
4381 Postage	500	673	500	525	0	0	525	0	0
4390 Telecomms	3,000	1,457	3,000	1,171	0	0	3,150	0	0
4400 Photocopying	1,500	1,081	1,200	276	0	0	1,260	0	0
4430 Training	1,000	4,359	1,038	965	0	0	1,090	0	0
4440 Council Comms	6,000	6,550	6,228	1,624	0	0	6,539	0	0
4450 Christmas Lights	21,863	32,013	23,000	-20	0	0	24,150	0	0
4456 D-Day events	525	479	0	0	0	0	0	0	0
4457 Remembrance events	525	325	150	0	0	0	158	0	0
4460 IT	5,000	15,406	5,000	2,497	0	0	5,250	0	0
4470 Room Hire	2,100	1,673	1,500	347	0	0	1,575	0	0
4500 Parish Office Utility Bills	3,000	3,446	3,000	0	0	0	3,150	0	0
4510 H&S and HR Support	6,000	5,510	6,228	5,183	0	0	6,539	0	0
Overhead Expenditure	95,390	115,094	94,805	23,105	0	0	99,545	0	0
220 Net Income over Expenditure	-92,591	-77,192	-93,518	-22,653	0	0	-98,193	0	0
6000 plus Transfer from EMR	0	8,296	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	(92,591)	(68,897)	(93,518)	(22,653)	0	0	(98,193)		
230 Salaries									
1251 BCC Salary recharge	67,828	69,304	68,000	0	0	0	71,400	0	0

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**Billingshurst Parish Council Current Year
Annual Budget - By Centre (Actual YTD Month 3)**

Last Year			Current Year				Next Year		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4000	Total Income								
	67,828	69,304	68,000	0	0	0	71,400	0	0
	295,156	311,780	320,000	77,903	0	0	336,000	0	0
	295,156	311,780	320,000	77,903	0	0	336,000	0	0
	(227,328)	(242,476)	(252,000)	(77,903)	0		(264,600)		
240	Village Hall								
4559	5,000	0	5,000	0	0	0	5,250	0	0
4562	0	343	0	89	0	0	0	0	0
	5,000	343	5,000	89	0	0	5,250	0	0
4550	20,257	20,257	20,257	10,129	0	0	21,270	0	0
	20,257	20,257	20,257	10,129	0	0	21,270	0	0
	(25,257)	(20,600)	(25,257)	(10,217)	0		(26,520)		
250	Highways								
1300	34,650	50,638	35,967	0	0	0	37,765	0	0
	34,650	50,638	35,967	0	0	0	37,765	0	0
4610	2,000	0	0	0	0	0	0	0	0
4620	5,441	4,092	5,000	1,441	0	0	5,250	0	0
4624	1,500	0	1,500	0	0	0	1,575	0	0
4625	500	1,482	1,000	0	0	0	1,050	0	0
4626	525	70,723	545	27,911	0	0	572	0	0
4630	0	445	0	0	0	0	0	0	0

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**Billingshurst Parish Council Current Year
Annual Budget - By Centre (Actual YTD Month 3)**

	<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
	9,966	76,742	8,045	29,352	0	0	8,447	0	0
Overhead Expenditure									
250 Net Income over Expenditure	24,684	-26,103	27,922	-29,352	0	0	29,318	0	0
6000 plus Transfer from EMR	0	69,596	0	68,767	0	0	0	0	0
6001 less Transfer to EMR	0	15,000	0	0	0	0	0	0	0
Movement to/(from) Gen Reserve	24,684	28,492	27,922	39,415	0		29,318		
<u>260 Lighting</u>									
4650 Electricity / street furniture	2,500	3,826	2,000	2,523	0	0	2,100	0	0
4660 Maintenance	1,500	0	1,300	661	0	0	1,365	0	0
Overhead Expenditure	4,000	3,826	3,300	3,184	0	0	3,465	0	0
Movement to/(from) Gen Reserve	(4,000)	(3,826)	(3,300)	(3,184)	0		(3,465)		
<u>270 Neighbourhood Wardens Support</u>									
4700 Neighbourhood Wardens Support	101,434	94,625	106,297	0	0	0	111,612	0	0
Overhead Expenditure	101,434	94,625	106,297	0	0	0	111,612	0	0
Movement to/(from) Gen Reserve	(101,434)	(94,625)	(106,297)	0	0		(111,612)		
<u>280 Section 137</u>									
4750 Section 137 Donations	5,000	5,000	4,000	5,000	0	0	4,200	0	0
4790 Billingshurst Centre	15,000	15,000	15,000	0	0	0	15,750	0	0
Overhead Expenditure	20,000	20,000	19,000	5,000	0	0	19,950	0	0
Movement to/(from) Gen Reserve	(20,000)	(20,000)	(19,000)	(5,000)	0		(19,950)		

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**Billingshurst Parish Council Current Year
Annual Budget - By Centre (Actual YTD Month 3)**

	<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
300	83a High Street								
1255	10,474	10,199	10,872	3,049	0	0	11,416	0	0
1256	3,675	3,165	3,815	0	0	0	4,006	0	0
	14,149	13,364	14,687	3,049	0	0	15,422	0	0
	Total Income								
4425	0	243	0	0	0	0	0	0	0
4426	0	0	0	4,710	0	0	0	0	0
4560	7,560	3,923	3,000	1,249	0	0	3,150	0	0
	7,560	4,166	3,000	5,959	0	0	3,150	0	0
	Direct Expenditure								
4660	1,575	276	1,500	0	0	0	1,575	0	0
5000	21,663	21,663	21,663	10,831	0	0	22,746	0	0
	23,238	21,939	23,163	10,831	0	0	24,321	0	0
	-16,649	-12,741	-11,476	-13,741	0	0	-12,049	0	0
300	Net Income over Expenditure								
6000	0	152	0	0	0	0	0	0	0
	(16,649)	(12,589)	(11,476)	(13,741)	0		(12,049)		
	Movement to/(from) Gen Reserve								
	675,648	744,812	703,946	287,016	0	0	739,144	0	0
	677,648	845,557	703,946	211,926	0	0	739,144	0	0
	-2,000	-100,745	0	75,090	0	0	0	0	0
	0	97,338	0	92,015	0	0	0	0	0
	0	15,000	0	0	0	0	0	0	0
	Net Income over Expenditure								
	plus Transfer from EMR								
	less Transfer to EMR								

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	<u>Last Year</u>		<u>Current Year</u>				<u>Next Year</u>		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve	(2,000)	(18,407)	0	167,104	0	0	0		

APPENDIX E

BILLINGSHURST PARISH COUNCIL

FINANCE & GENERAL PURPOSES COMMITTEE

WEDNESDAY 29 JULY 2026

RESERVES POLICY

REPORT BY CLERK

FOR DECISION

The final Internal Audit report for 2025-26 included the following recommendation. (Council response alongside.)

Matter Arising	Recommendation	Council Response
General reserves at year end were £145K. This represents 27% of precept, which is at the lower end of levels recommended in the NALC Practitioners' Guide. General reserves must be closely monitored going forward, and the Council should ensure that these are not allowed to reduce further.	I understand that the Billingshurst Centre has very limited reserves, and the Council must consider its responsibilities in this area when managing its financial position. It is recommended that the Council sets a general reserve policy before the next budget setting round, this should stipulate the basic level of general reserve the Council will hold.	CLERK REPEATEDLY REMINDS MEMBERS OF DIMINISHING RESERVES! CLERK HAS ASKED F&GP CTTEE TO ADDRESS CENTRE RESERVES ISSUE. DRAFT RESERVES POLICY TO GO TO FUTURE F&GP CTTEE

NALC Practitioners' Guide 2026/27 says:

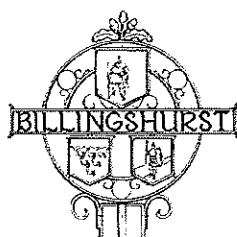
- 5.33.1 *The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.*
- 5.33.2 *The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.*
- 5.35 *The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.*

- 5.36.1 *In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.*
- 5.36.2 *Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.*

A Draft Reserves Policy (from another council) is attached.

The Committee is invited to consider the Draft Reserves Policy accordingly, deciding

- a. whether it needs to include what level of general reserve the Council should aim to hold and how it seeks to achieve that.
- b. whether it needs to include what level of reserves the Billingshurst Centre should aim to hold and how it seeks to achieve that.



Parish Council

Reserves Policy

Billingshurst Parish Council is required to maintain adequate financial reserves to meet the needs of the Parish Council.

The purpose of this policy is to set out how the Council will determine and review the level of Reserves. Section 49A of the Local Government Finance Act 1992 require local authorities to have regard to the level of Reserves needed for meeting estimated future expenditure when calculating the budget requirement. However, there is no specified minimum level of Reserves that an authority should hold, and it is the responsibility of the Clerk/Responsible Finance Officer to advise the Council about the level of Reserves and to ensure that there are procedures for their establishment and use.

TYPES OF RESERVES

Reserves may be categorised as General or Earmarked. Earmarked Reserves can be held for several reasons and are intended to be restricted for that agreed use. General Reserves are funds that do not have any restrictions as to their use. These Reserves can be used to smooth the impact of uneven cash flows, offset the budget requirement, if necessary, or can be held in case of unexpected events or emergencies.

Earmarked Reserves – Earmarked Reserves will be established on a ‘needs’ basis, in line with anticipated requirements. Any decision to set up a Reserve must be made by the Parish Council. Expenditure from Reserves can only be authorised by the Parish Council. Reserves will not be held to fund ongoing expenditure. This would be unsustainable as, at some point, the Reserves would be exhausted. To the extent that Reserves are used to meet short term funding gaps, they must be replenished in the following year. However, Earmarked Reserves that have been used to meet a specific liability (or project) would not need to be replenished, having served the purpose for which they were originally established

Billingshurst Parish Council currently holds the following EMRs:

- Bus Shelters
- EV Replacement Fund
- Five Oaks Traffic Calming
- Jubilee Fields Commuted Sum
- Neighbourhood Planning
- Station Road Gardens

- UKCOG/Env Imps
- CIL Levy
- Manor Fields Allotment Fence s106
- Kingslea Farm Commuted Sum
- Boxing Sessions
- CCTV Project
- Miscellaneous Repairs

General Reserves – the level of General Reserves is a matter of judgment and so this policy does not attempt to prescribe an overall level. However, the current level of General Reserves to be held by the council is targeted to be a minimum of 40% of the annual precept figure. The primary means of building General Reserves will be through an allocation from the annual budget. This will be in addition to any amounts needed to replenish Reserves that have been consumed in the previous year. The Council must build and maintain sufficient working balances to cover the key risks it faces, as expressed in its Financial and Management Risk Assessment, which is reviewed annually. If, in extreme circumstances, General Reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the Council would be able to draw down from its Earmarked Reserves to provide short-term resources. Even at times when extreme pressure is put on the Council's finances the Council must keep a minimum balance, sufficient to pay three month's salaries to staff, in General Reserves at all times.

Opportunity costs of holding Reserve: In addition to allowing the Council to manage unforeseen financial pressures and plan for known or predicted liabilities, there is a benefit to holding Reserves in terms of the interest earned on funds which are not utilised. This investment income is fed into the budget strategy. However, there is an "opportunity cost" of holding funds in Reserves, in that these funds cannot then be spent on anything else. Given the opportunity costs of holding Reserves, it is critical that Reserves continue to be reviewed each year as part of the budget process to confirm that they are still required and that the level is still appropriate.