



Finance Committee

Reserves Review

Background - Reserves Policy

The Reserves Policy states:

The approval of a Earmarked reserve must be supported by:

- a) a clear description of the project
- b) a cost estimate of the project
- c) the number of years over which the funds can be accumulated
- d) an estimate of when the fund is anticipated to be spent.

Reserves created before adoption of this policy did not always contain all that information. A review of the descriptions of the Reserves is therefore appropriate to add the information that would be required of a new reserve.

Practically speaking the Scribe accounting package allows for a Description and a Note for each reserve. Notes are limited to 500 characters. The Description field is used for a full description, and where appropriate background, and the Notes for a), b), c) and d) where a) may be a summary of the full description.

Reserves are considered with the above in mind.

Closing of EMRs

The following EMRs are proposed for closure after their funds have been transferred elsewhere:

- 348 EMR Playground refurbishment - Work completed in 2025-6. Any further playground related spend (eg signs, shade) can be paid from 370 EMR Pubic Open Spaces once expenditure is agreed by Council. Residue £24,168.32
- 385 EMR WHBG Reserved Plots - There is no planned expenditure to be covered. Plots were reserved and paid for. Internment costs were not included. Residue £5,720.00
- 410 EMR WHBG - 99Y Maintenance - Maintenance of the Burial Ground is included in cost codes in the annual budget. An EMR would only be needed were the Council to stop maintaining and operating the Burial Ground. There is no prospect of this happening in the foreseeable future. Residue £8,400
- 425 EMR Freedom of Goring - Small sum very occasionally required which would be better found from the Operating Reserve when required. Residue £905.13
- 430 EMR Previous Financial Year Commitments - This empty, unused and unneeded. Residue £0.00

The resulting total residue available to be transfered elsewhere would be £39,193.45

Renaming & repurposing 390 EMR Surfacing Ferry Lane right of way

A grant of £32k has been offered by Mend the Gap to cover the original purpose of surfacing the Public byway along the Ferry Lane Open Space. The grant conditions require 'matched' funding from the Council and it is proposed that this EMR is repurposed to provide such matched funding by providing enhancements to the area of new Ferry lane path. The EMR would be retitled "Ferry Lane right of way enhancements" and would cover: Site clearance, vegetation removal, extension of path parallel to river to meet bridge, completion of accessible route with surfacing of short section near to bridge, interpretation board and stands x 2, recycled plastic picnic table x2, dog poo bin, upgrade fencing, improve mill stream, accessible benches, plant trees, wildlife.

- a) Purpose: Enhance area of new Ferry lane path.
- b) Amount: Up to 25,000.
- c) Accumulate: accumulated.
- d) Spend: 2027.

New EMR for Election Costs

A new EMR 315 EMR Election Costs is proposed to cover election costs.

- a) Purpose: To cover the cost of elections
- b) Amount: 8,000 based on cost of regular election in Apr 2023
- c) Accumulate: 1
- d) Spend: Apr 2027 unless there are not more candidates than positions to be filled

Changes of EMR names

The following six name changes are proposed to better indicate the purpose of the EMRs.:

- 330 EMR Playground Equipment => Playgrounds maintenance
- 340 EMR Community Car Park Reserves => Community Centre Car Park resurfacing
- 346 EMR Sheepcot improvements => Sheepcot pavilion area refurbishment
- 349 EMR Traffic calming => Traffic calming and pedestrian safety
- 365 EMR Security => Public Spaces Security
- 370 EMR Public Spaces Strategy => Public Open Spaces Strategy

Updated descriptions and notes for EMRs

The following table contains the proposed descriptions and notes for each EMR

Name	current (19/6/26)	proposed change	after change	Notes	Description
EMRS to be closed					
385 EMR WHBG Reserved Plots	5,720.00	-5,720.00	0.00	There is no planned expenditure for this EMR to cover. It should be closed after transferring the balance elsewhere.	Ten plots were reserved and paid for before the practise was discontinued. The costs of internment in these plots were not pre-paid.
410 EMR WHBG - 99Y Maintenance	8400.00	-8,400.00	0.00	Maintenance of the Burial Ground is included in cost codes in the annual budget. An EMR would only be needed were the Council to stop maintaining and operating the Burial Ground. There is no prospect of this happening in the foreseeable future. The EMR should will be closed	To maintain existing burial plots for the remainder of the 99/50 years period granted on plot purchase as required by legislation. There is no current prospect that the Council would not continue to operate the burial ground into the foreseeable future. Should
425 EMR Freedom of Goring	1,000.00	-1,000.00	0.00	Small sum very occasionally required. This would be better found from the Operating Reserve when required. Delete EMR after transferring its balance elsewhere.	To keep a budget for the award of the Freedom of Goring. These are awarded irregularly. If used in the year it should be topped up to be available for the next occasion the award is made.
348 EMR Playground refurbishment	25,468.32	-25,468.32	0.00	Work completed in 2025-6. Transfer residue to the Open Spaces EMR and close the EMR. Any further playground related spend (eg ~15k on signage, shading CCTV, groundwork on hte mound at Bourdillon) can be paid from the Open Spaces EMR once expenditure is agreed by Council.	To refurbish the Bourdillon and Gardiner playgrounds.
430 EMR Previous Financial Year Commitments	0.00	0.00	0.00	This empty and unneeded EMR should be closed	Accruals
EMR to be repurposed					
390 EMR Ferry Lane right of way enhancements	20,000.00	0.00	20,000.00	a) Purpose: Enhance area of new Ferry lane path. b) Amount: Up to 25,000. c) Accumulate: accumulated. d) Spend: 2027.	Enhancements to area of new Ferry lane path. [Site clearance, vegetation removal, extension of path parallel to river to meet bridge, completion of accessible route with surfacing of short section near to bridge, interpretation board and stands x 2, recycled plastic picnic table x2, dog poo bin, upgrade fencing, improve mill stream, accessible benches, plant trees, wildlife. - Matched funding to help trigger a 32k - grant from Mend the Gap to surface the Public byway along the Ferry Lane Open Space.]
EMR creation proposed					
315 EMR Election Costs	0.00	8,000.00	8,000.00	a) Purpose: To cover the cost of elections b) Amount: 8,000 based on cost of regular election in Apr 2023 c) Accumulate: 1 d) Spend: Apr 2027 unless there are not more candidates than positions to be filled	To cover the cost of holding elections to the Parish Council.
Reserves with updated descriptions and notes					
310 Operating (General) Reserve	87,487.81	-12,952.81	74,535.00	a) Purpose: Operating (General) Reserve. b) Amount: 74,535 {25% of Net expenditure 2025-6 498,139 less 200,000 grant spent}. c) Accumulate: update at start of each FY based on expenditure. d) Spend: part when next required.	To enable the council to continue to function when normal revenue streams are interrupted. (Practitioner's Guide 2026/7: 5.34...this should be maintained at between three and twelve months of net revenue expenditure. 5.35...any authority with income and expenditure in excess of 200k should plan towards 3 months equivalent general reserve.)"
345 EMR Community Infrastructure Levy	69,366.62	-7,216.53	62,150.09	a) Purpose: Hold CIL spendable. b) Amount: 62,150.09 being CIL funds retained. c) Accumulate: As issued by SODC. d) Spend: CIL unspent after 5 years to be returned to SODC.	Pending spend hold a) CIL funds retained at previous FY end and b) any CIL received in the current FY. [Eligible spend from cost codes against CIL will be reported at the end of the FY and level of this EMR then adjusted accordingly.]

347 EMR WHBG Natural Burials setup	15,000.00	0.00	15,000.00	a) Purpose: Setting up Natural Burial ground at the Whitehills Burial Ground. b) Amount: 25,000. c) Accumulate: already accumulated with 441 EMR . d) Spend: 2027.	Setting up Natural Burial ground at the Whitehills Burial Ground. [Note also OCC Cllr Priority fund grant (441 EMR) - both sets of funds are needed to complete the setup.]
441 EMR WHBG (OCC Cllr Priority Fund 467)	2,965.00	0.00	2,965.00	a) Purpose: Setting up Natural Burial ground at the Whitehills Burial Ground. b) Amount: 2,965 towards total cost. c) Accumulate: already accumulated with 347 EMR . d) Spend: 2027.	Setting up a natural Burial ground at the Whitehills Burial Ground. Funds from OCC Cllr Priority Fund 467. [Note also 347 EMR - both sets of funds are needed to complete the setup.]
380 EMR WHBG Improvements	17,500.00	0.00	17,500.00	a) Purpose: Details and prioritisation of projects to be defined by WHBG working group eg : upgrade garage, upgrade small building/ waiting area. b) Amount: 17,500 - received in 2026 for filming rights. c) Accumulate: accumulated. d) Spend: 2027-8.	To improve the environment and faciiliets at the Whitehills Burial Ground. [The funding was received for rights to film part of the Mobland TV series in the WHBG.]
500 EMR GNP Review	30,000.00	0.00	30,000.00	a) Purpose: Engage consultants to produce a Design Code and update the Goring Neighbourhood Plan. b) Amount: 25,000 + 5,000 contingency. c) Accumulate: accumulated. d) Spend: 2026 & 2027.	Engage consultants to produce a Design Code and update the Neighbourhood Plan [Authorised 13/10/25 Appendix L and Appendix H]
346 EMR Sheepcot Pavilion area refurbishment	92,321.98	37,000.02	129,322.00	a) Purpose: Sheepcot Pavilion & parking refurbishment. b) Amount: 204,322 [towards 400k cost assumed by Appendix E1 of 2026-04-24 including using 75k from OJFS sale (Minute 25.64.3.10)]. c) Accumulate: 1-2 years depending on grant successes. d) Spend: 2027 if rest of funding can be obtained from grants.	Sheepcot Pavilion & parking refurbishment [Approved by Council on 2026-04-24]
340 EMR Community Centre Car Park resurfacing	16,999.51	3,000.49	20,000.00	a) Purpose: To tarmac and repaint line in Community car park in the 3months before the Lease ends on 19/07/28. b) Amount: 20,000 (Hazell & Jeffries estimate (ex VAT) in Nov 2024 - 14,970 tarmac, 1,300 lines. Not including reinstallation of bollards.) c) Accumulate: 2 years d) Spend: Apr-Jun 2028	Resurface car park behind the community centre and paint lines in the 3 months up to 19 July 2028. [The 2018 OCC Lease ends 19/07/28 and says: 3.6 To keep the Property suitably surfaced and to re-surface (using good quality materials) as often as is reasonably necessary and in the last three months before the end of the term to the satisfaction of the Landlord. 3.7 To re-paint (using good quality materials) the existing parking lines as often as reasonably possible (not less than twice during the term) and in the last three months before the end of the term to the satisfaction of the Landlord.]
349 EMR Traffic calming and Pedestrian safety	12,077.48	0.00	12,077.48	a) Purpose: Traffic calming and pedestrian safety schemes. b) Amount: To be agreed by Council [all 5 would cost ~300,000]. c) Accumulate: To be agreed by Council. d) Spend: 2027-8.	Traffic calming and pedestrian safety schemes. [5 potential schemes are being evaluated & costed by Travel & Transport Committee]
325 EMR Tree felling/pruning/replacement	2,850.09	7,149.91	10,000.00	a) Purpose: All Tree works except regular surveys. b) Amount: 10k [Used 8.7k in 2025-6 so prudent to have 10k]. c) Accumulate: n/a - to be held until required, and then topped up at next budget/FY. d) Spend: when next required.	All Tree works except regular surveys. [Tree work is not covered by a regular Cost Code. This reserve can be called on as occasionally needed, and topped up at the start of the next FY for the next calls on it.]
365 EMR Public Spaces Security	3,249.04	0.00	3,249.04	a) Purpose: Improve security of Public Spaces . b) Amount: 3,200. c) Accumulate: Accumulated. d) Spend: when security requires.	Improve security of Public Spaces [Using donations received from the community to improve the security of public spaces after the Traveller incursion on the Gardiner Recreation Ground, June 2020.]

330 EMR Playgrounds maintenance	12,200.00	1,300.00	13,500.00	a) Purpose: Maintenance, repair and replacement of the playground equipment and surfacing. b) Amount: 13.5k per annum. c) Accumulate: over 20 years . d) Spend: 2046 [or as necessary].	Maintenance, repair and replacement of the playground equipment and surfacing. [Both Bourdillon & Gardiner playgrounds were both totally renewed in 2025-6 for 335k part funded by a 200k grant from SODC. Bourdillon: stripping out costs of prelims, fencing, groundworks, benches and cycle rack the remaining cost of the contract ~163k. Of this ~30k was robina wood items and 16k wetpour. Proludics ITT says lifespan of robina is 20yrs, wetpour guarantee is 3 yrs and it will fade over time, industry standard is to fully replace playground equipment every 25 yrs. Guarantee on connectors etc is 2 yrs. Build an accrual at 1/20th of ~£160k ie ~£8k pa. Gardiner: Applying the same logic, leave a contract value of ~110k. There are higher proportions of wetpour and robina at Gardiner but accrue at the same rate ie ~£5.5k pa.
370 EMR Public Open Spaces Strategy	18,507.37	0.00	18,507.37	a) Purpose: Take forward recommendations in the 2022-12 Public Spaces Strategy (Thirlwall) report. b) Amount: Up to the EMR budget - costs of specific projects to be defined. c) Accumulate: accumulated. d) Spend: 2027-8.	Take forward recommendations in the 2022-12 Public Spaces Strategy (Thirlwall) report. [Recommendations for each of the 5 open spaces + Signage]
415 EMR Public Buildings	6,626.25	0.00	6,626.25	a) Purpose: Major maintenance / refurbishment / replacement of Council buildings. b) Amount: Costs of specific projects to be defined (eg Gardiner improvements etc). c) Accumulate: accumulated. d) Spend: as required by specific projects.	Major maintenance / refurbishment / replacement of Council buildings. [Gardiner Pavilion needs several 1,000 to correct maintenance design errors of the 2017 refurbishment.]
General Fund		4,307.24			
TOTAL	232,442.75	0.00	179,685.09		