



Reserves Policy 2024/2025

This policy outlines Dalton Parish Councils allocation and requirement for reserves.

Reserves are required for Dalton Parish Council to have sound financial management in place.

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 net revenue expenditure.

In addition, funds are built up for larger projects within the Parish.

Current Reserves

Reserves as at 31/3/25 £457,514

Total Reserves £457,514

Allocation

General Reserves £100,375

Ring Fenced Reserves £151,768 (following sale of land)

Cils 2020-21 £1,459 (To be used with 5 years of receipt)

Cils 2021-2022 £2,541 (To be used with 5 years of receipt)

Cils 2022-2023 £7,623 (To be used within 5 years of receipt)

Cils 2023-2024 £52,121

Cils 2024-2025 £19,063

Election Costs £7,500

Diversiory Activities £6,920

Building Maintenance £34,944

Recreation £13,115

Allotments	£3,750
Events	£2,706
Christmas Lights	£42,129
Legal Costs	£11,500.00

Approved by Council 15th May 2025 Minute Number 6648.4