



General Reserves Policy

Brantham Parish Council

Author: Sarah Keys (Parish Clerk)

1. Introduction

Brantham Parish Council is required to maintain adequate Financial Reserves to meet the needs of its operations and to ensure financial security. The purpose of this policy is to set out how the Council will determine and review the level of reserves.

Sections 32 and 43 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.

Proper Practices (March 2025 – to be applied to the Annual Governance and Accountability Returns covering the period 1 April 2025 to 31 March 2026) - requires all authorities to have sufficient reserves (general and earmarked) to finance their day-to-day operations and future plans.

Furthermore, it is stated that smaller authorities have no specific rights to accumulate funds via the precept. All reserves should be reviewed and justified regularly (at least annually). It is good practice to publish both the level and rationale of all reserves.

2. Types of Reserves

These may be categorised as either general, earmarked or restricted (CIL).

2.1 General Reserves

General reserves are funds which 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.

The level of general reserves is a matter of judgement and so this policy does not attempt to prescribe a blanket level. 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.

Setting the level of general reserves is one of several related decisions in the formulation of the medium-term financial strategy and the annual budget. The Council must build and maintain sufficient working balances to cover the key risks it faces, as expressed in its financial risk assessment.

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 one month's worth of contractual obligations to staff and contractors in general reserves.

Council should also be aware of the guidance given in Proper Practices (March 2025) which states that

"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."

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.

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.

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.”

2.2 Earmarked Reserves ‘EMR’s

Earmarked reserves can be used to cover items such as:

- Renewals – to enable services to plan and finance an effective programme of vehicle and equipment replacement and planned property maintenance. These reserves are a mechanism to smooth expenditure so that a sensible replacement programme can be achieved without the need to vary budgets.
- Carry forward of underspend - some services commit expenditure to projects but cannot spend the budget in year. Reserves are used as a mechanism to carry forward these resources.
- Other earmarked reserves may be set up from time to time to meet known or predicted liabilities and may include an insurance reserve to enable the council to meet the excesses of claims not covered by insurance.
- Earmarked reserves will be established on a “needs” basis, in line with anticipated requirements.

Where the purpose of an Earmarked Reserve becomes obsolete, or where there is an over-provision of funds, the excess may, on the approval of the Parish Council, be transferred to other budget headings within the revenue budget, to General Reserves or to one or more other Earmarked Reserves.

If the EMRs are used to meet short term funding gaps, they must be replenished in the following financial year. However, EMRs which have been used to meet a specific liability would not need to be replenished, after having served the purpose for which they were originally set up.

EMRs will be established on a “needs” basis in line with anticipated requirements and these are to be reviewed annually when the budget is agreed.

Any decision to set up a reserve must be made by the council. Expenditure from reserves can only be authorised by the council.

2.3. Restricted Reserves (CIL)

Neighbourhood CIL is passed to parish or town councils by BDC where development is taking place. The amount will be 15% or 25% depending on whether the community has an adopted Neighbourhood Development Plan (NDP). Brantham does not have a Neighbourhood Plan.

The CIL Regulations 2010 as amended state that the parish council must spend the CIL income they received from the District on either:

- The provision, improvement, replacement, operation or maintenance of infrastructure; or
- Anything else that is concerned with addressing the demands that development places on an area.

Providing CIL is spent in accordance with the above, CIL monies may be used to provide seed or match funding with other income streams and/or may be spent collaboratively with other parish councils, community interest companies or other providers to make the most efficient use of funding to benefit the community.

Brantham Parish Council has a five-year period in which to spend CIL monies from the date received, thus funds may be accumulated to provide for major projects.

These sums must be held in a designated reserve (restricted reserve) to support the expenditure on facilities and services to ensure that there is the capacity to sustain such growth. Over time this will lead to a reduction in the total reserve available and all associated revenue costs will need to be brought into the revenue budgets funded by the Precept.

3. Management and Control of Reserves

The Council will hold Reserves for these four main purposes:

- A working balance to help cushion the impact of uneven cash flows – this forms part of the General Reserves.
- A contingency to cushion the impact of unexpected events or emergencies – this also forms part of the General Reserves.
- A means of building up funds (Earmarked Reserves), to meet known or predicted requirements.
- A means of using funds to address the demands that development has placed on the area from the (CIL) Restricted Reserves.

The Council will control reserves available and expenditure using reserves in the following ways:

- Movements in Earmarked Reserves and General Reserves shall be reported to the Parish Council as part of the quarterly Budget to Actual Report and at monthly meetings if required. The use of Reserves shall be approved by the Parish Council.
- The level of General Reserves shall be reviewed on an annual basis during the annual budgetary review and agreed by the Parish Council. The minimum level of General Reserves shall be recommended to the Parish Council by the Responsible Financial Officer. This will form part of the recommendations for the Annual Budget and Precept request by the Parish Council.
- The current level of General Reserves to be held by the Council is set at equal to between three and six months of predicted expenditure. Earmarked Reserves shall be reviewed on an individual basis. This review will also be undertaken as part of the Annual Budgetary Review. Approval for the creation, amendment, cessation or continuation of Earmarked Reserves will be given by the Parish Council.

QUOTE

Brantham Parish Council
34 Sycamore Way
Brantham
Manningtree
Suffolk
CO11 1TL
GBR

Date
5 May 2025

Quote Number
QU-2381

VAT Number
191744880

Gadd Brothers Trees and
Landscapes Ltd
Wood Farm
Brand Road
Great Barton
Bury St. Edmunds
Suffolk
IP31 2NY
01284 788794

**Supply and planting of Cherry next to Village Sign on Palfrey Heights,
Brantham.**

Description	Quantity	Unit Price	VAT	Amount GBP
Supply and planting of Cherry tree. - Species variety TBC - The tree will be 12-14cm girth and stand around 2.5-3m tall. - Soil improver and mulch will be introduced at the time of planting. - The tree will be installed with 2 x stakes and ties and a rabbit guard. - There is no aftercare or guarantee of plant success following planting provided within this quote.	1.00	445.00	20%	445.00
Labour				
Fuel				
Materials				
Subtotal				445.00
TOTAL VAT 20%				89.00
TOTAL GBP				534.00



VCS Parish Council Website Options

Last rev. Nov 2024

VCS Websites Ltd ("VCS") have developed a website package to meet the needs of most Parish Councils (and also a sister package for Parish Churches). Our aim is to help you get compliant quickly and affordably, and to make the work easier for the clerk rather than harder. There are three package levels available:

- **Standard Package.** This is our standard offering which is detailed below. It is based on a "one size fits most" layout to suit the needs of most smaller Parish Councils (up to 13 seats, as a guideline. Larger councils will be priced according to needs.) The system is designed so that it is easily expandable to allow for the requirements of larger councils, but this might fall outside of this Standard Package into Custom.
- **Village Package.** This is a bespoke version to allow for much more village information than what is allowed for in the Standard Package. This is like two sites in one, and allows multiple editors with controlled roles (e.g. village volunteer can add news or events but not manage any of the Parish Council business.)
- **Custom Package.** This is for Councils who need to cover much more community management, or those Councils who want a tailor-made website and design and accordingly have a reasonable budget allocated.
 The Custom Package is by definition bespoke and unique, so if you don't think the Standard Package does all you need, or you desire to be different, then talk to us! We have experience with big and complex websites and could happily tackle Town Councils, and even District Councils... (many could use some improvement!)

The VCS Standard Package for Parish Council Websites

The remainder of this document describes our Standard Package, which is what most Parish Councils opt for. The thinking behind this concept was threefold:

- 1) To give a quick, easy and affordable transition for Councils running old websites that are no longer fit for purpose (or perhaps never were!) and cannot be made compliant;
- 2) To give a "no-brainer" path for Councils without websites to get started with a simple and well-organised website which is both easy to maintain and easy for parishioners to use, but also offer an option to manage site updates for a Clerk who is too busy;
- 3) Employ our years of business website experience to create a system that make **less work** for the clerk, **not more**.

Guaranteed Compliant!

In early 2021 VCS replaced a non-compliant website for a council who had received a severe warning letter from the Cabinet Office. As expected, their new VCS Parish Council Website met all the requirements and was **approved as fully compliant**.

What is in the Standard Package?

The Standard Package contains what we believe most Parish Councils will need. However, there are other options available, known as “modules”, that can be switched on or configured as needed, such as a Twitter or Facebook “feeds” (showing latest posts/tweets) or displaying a Google map to your Meeting Hall, as just a couple of examples.

The design of the system is such that it is only a very short learning curve for a Clerk to get used to, especially if they have ever managed a website before, but even a new clerk who can use IT will not find it taxing. The concepts are the same behind most websites, only rather simpler in our system as we have done all the layout work for you behind the scenes - you upload a document of a certain type, it will appear in the right place for you.

However, many clerks are already stretched for time, and others loathe the idea of yet more IT, so we provide a managed service, where we do all your site updates using the information emailed to us by the clerk.

Features include:

1. Secure UK-based website hosting.
2. Our standard template layout, with one of several colour schemes of your choosing.
3. Logins for your website users (those who can make changes) - one for clerk, and others if required, such as the chair.
4. The following items in the website:
 - a. Logo and header
 - b. Home page introduction
 - c. Contact details
 - d. “A reasonable number” of ‘About the Village’ Pages
 - e. Notices & Events
 - f. Planning applications
 - g. Agendas and Meeting Minutes
 - h. Councillors with their DPI records and Portfolio(s)
 - i. Governance & Policy documents with review dates
 - j. Financial reports and Annual Returns & Asset register
 - k. Notifiable Payments over £100 if desired (often included in minutes)
 - l. Sub-committees and their minutes
 - m. *etc, etc!*
5. Quick access admin menu for the clerk - includes list of policy docs due for review
6. Access to our online help website with full training material online.
7. Free website support via email
8. All advert free, of course!

It should be stressed that we are genuinely accessibility compliant., A good proportion of suppliers who say they can offer compliant websites are not being truthful; and this is easily demonstrated using free online checking tools.

We also believe our admin “back end” for entering information is the simplest available.

What is involved with Standard Package setup?

1. Free discussion of best way forward for suitable domain name and email strategy.
2. Register and configure your domain name (e.g. **www.aspicparishcouncil.gov.uk** or **www.aspicpc.org.uk** etc).
3. Set up SSL (https://) secure hosting on our server.
4. Set up standard template, with one of our numerous colour schemes of your choice.
5. Set up Admin user for clerk, and other users if required, & issue secure passwords.
6. Load up of basic information onto site as above, using your words and pictures supplied in usable format and from your existing website if appropriate;

This includes:

- a. Logo and local picture you supply to create a header
 - b. Contact details
 - c. Home page introductory words
 - d. Last 5 news items and all future events from your site or supplied in a spreadsheet. (We don't usually transfer old news but you can add more.)
 - e. 5 years of past Minutes (more if you need them, but may cost a little more)
 - f. 5 years of Financial reports and Annual Returns
 - g. All governance documents and set adoption and review dates
 - h. All councillors and their DPI and portfolio (committees etc)
 - i. Notifiable payments (supplied as a spreadsheet) since at least Sept 2018, unless these are included in your minutes already
 - j. A reasonable amount of village information and links
 - k. Current planning applications (if planning system required - recommended.)
7. Search engine registration with Bing and Google, and other SEO work.
 8. Secure, reliable and fast hosting with nightly backup schedule included
 9. Access to training material online and free website support via email

Village Hall Bookings add-on

We can interact or link to two (or more) Village Hall Booking systems and can either handle billing or you pay the third party direct. Please ask for a quote.

Transparency Code

We have scope for as many governance documents as you need under our documents section. We have our own DPI filing method to avoid uploading PDFs with councillor's signatures (which is not a requirement).

We have a payments system option to allow you to quickly add all disclosable payments as simple entries on the website directly after they are approved for immediate display. (Rare option because most councils simply include these in the minutes.)

We provide all the means to meet the code and it will be up to you, going forward, to upload the meeting dates, the meeting agendas in advance, the approved minutes in timely fashion, the payments, accounts and annual reports & governance documents.

Security & GDPR

Drupal software is considered extremely secure, and we apply all latest security releases to all our 100+ websites. We expect your website administrator(s) to choose strong passwords, to protect them properly and never share login details with anybody.

The way the Parish Council Websites system works, the GDPR considerations are limited to uploading your policy document, and then **not** uploading to the website any personal information that breaches your own guidelines. All other matters are internal to the council.

VCS Websites Ltd are registered as data controllers with ICO.

Accessibility

The WCAG 2.2AA requirements are quite difficult to meet in a site which has regular updates. Note that the RNIB website is built in Drupal, the same system as ours. The beauty of our “one size fits all” system is that we will have many people using the same dedicated site template, and this gives rise to quality feedback, from which we can fix any things that may arise, just once for all the councils using our system. This is how we keep our prices so low.

We cannot, of course, guarantee that you will only upload accessible documents; this is for your own procedures, whoever your website supplier may be. We can help advise on creating document templates to solve such issues going forward.

Standard Package Costs - Website only

Item	Guidelines by Council Seats:				
	5	7	9	11	13+
Setup Standard Package: <i>this is a one-off cost</i>	£ 150	£ 210	£ 270	£ 330	<i>from £ 350</i>
Hosting cost per year: <i>includes domain management and nightly backups</i>	£ 150	£ 200	£ 235	£ 270	<i>from £ 300</i>
Access to Online Help System and unlimited support requests via email	Included with hosting				

These prices are guidelines for the majority of Standard Package cases for small to medium parish councils. Web storage is not normally limited but unusually high demands may require discussion and adjustment.

Please note that our free website support service does not necessarily include email client support on your machines - this is IT support, which is not our market. So, if Outlook/ Mail goes wrong on your machine we would try to help, but may have to charge if it's a non-trivial issue your end.

Domain Name cost

Note that is expected that all councils will be required to move to a .gov.uk domain name in the next year or so.

Domain name	Cost	Notes
Every domain setup	£ 25.00	One off fee for new website - initial set up of new domain, or transfer from previous supplier
Annual fee, domains ending .org.uk	£ 0.00	DNS management and annual renewal is covered within the hosting cost.
Annual fee, domains ending .gov.uk	£ 35.00	DNS management and annual renewal. <i>See offer below</i>
Special offer on .gov.uk- You have the option to pay £196 (+ VAT) for 10 years direct with our supplier, and you can reclaim VAT. (If you wish to move to a different web supplier later, the domain name remains yours, so there is no risk.) If you do this there is no additional annual fee payable to us. We do not add anything on for this, except our one-off standard set up fee as above.		

Email Service cost

Item	Cost	Notes
Clerk Email Address	£ 30	One off set up fee for email server.
Councillor Email Addresses	£ 5	Set up per councillor (e.g. 7 councillors £35)
Running cost 1 With Overall Storage of 10GB	£ 55 + £ 4	For clerk per year per councillor mailbox per annum
Extra Storage 2 (over the 10GB mailbox size allocated)	£ 15	Per 5GB extra storage per annum

Note 1: the storage is a “soft” limit - we won’t refuse email, we will let you know if you have exceeded your allowance and offer the option for you to tidy up or to upgrade.

Note 2: With reasonably good housekeeping, 10GB should be more than ample. We can advise if necessary.

Email costing examples

Under 10 GB total storage:

For a clerk-only solution the email service cost will be: £30 set up / £55 per annum

For a clerk and 5 seat council the cost will be £55 set up / £75 per annum

With 20 GB total storage:

For a clerk-only solution the email service cost will be: £30 set up / £85 per annum

For a clerk and 9 seat council the cost will be £75 set up / £121 per annum

There may be a nominal charge to transfer over emails from old council mailboxes, if applicable and retention is required.

Other possible costs

<i>Item</i>	<i>Cost</i>	<i>Notes</i>
Additional work (outside the Package, after delivery)	£ 25 per hr	For extras outside the package, as required, ask for quote. Not usually needed!
Training	£ 30 per hr	See note 1
Managed Package Website Updates: Level 1	£ 25 per month	We update your agendas, minutes, up to 20 news or events items per month, change of Parish Councillor details (incl. DPI) at elections or casual vacancies. Update of any statutory docs <i>ad hoc</i> . AGM agenda and minutes and annual financials.
Managed Package Website Updates: Level 2	£ enquire	This will be custom made to your requirements for those running a village site and village hall, church services etc
Photography for website	£ enquire	We can take photos for you, but with today's mobile phone cameras, you can probably do this yourself!

Note 1 (training): A competent web editor could probably start with little training - but it is more efficient to have an introductory online training session. 2 hours via Zoom shared screens is usually ample to get someone up to speed, but we can arrange as much as is required. In person/on-site training also available if desired (travel fee may apply.)

Questions?

Q: What if we want a feature that is not in your package?

A: We are determined to keep our package simple for small councils, but also meet the needs of larger ones. We have modules we can switch off and on at will, so if you think you need something, the chances are we have already done it for someone, or we have it in the pipeline. Some things we might not agree to do for the benefit of the package, if we don't think it makes a good fit, but we can always do bespoke work to order and will gladly discuss with you and quote.

Other questions can be found at **www.parish-council.uk/faq**

Please note: we offer special pricing on .gov.uk domains and email for our website clients. This pricing is not viable for us without the modest hosting charge, so if you choose just a .gov.uk with us and/or email services, we still charge you for the web hosting cost. So, you may as well get a new compliant website at the same time!

Example sites:

We have examples of different colour schemes (all WCAG tested for contrast) and sites with different levels of information:

Council	Colour	Type
www.alldhamparishcouncil.gov.uk	Blue FB	Council
www.mistleyparishcouncil.gov.uk	Forest Green	Council
www.sheptonmontague.co.uk	Blue Endeavour	Council & Village
www.littlebromley.org.uk	Olive	Council & Village
www.greatoakleypc.org.uk	Green	Council & Village Hall

A portfolio can be found at **www.parish-council.uk/parish-council-websites**

We also do a package for Parish Churches if your local church needs some help! This selection also illustrates some other basic colour schemes:

Church	Colour	Type
www.mozebenefice.org.uk	Stone	5 church Benefice
www.greatandlittletychurches.org.uk	Burgundy	Joint parishes
www.greatbromley.org.uk	Olive	Church & Village
www.stleonard-at-the-hythe.org.uk	Black	Redundant Church

Our portfolio can be found at **www.parish-church.uk/parish-church-websites**

Thanks for your interest

We hope our services are of interest and look forward to working with you to achieve a new website that helps your clerk, pleases your residents, and satisfies the authorities.

Dr Hugh G Frostick
Director, VCS Websites Ltd

Registered in England & Wales : Company Number 09699309
Essex Office - Grove House, Great Bromley, Colchester, Essex CO7 7JL
Cambridge Office - Farm Rise, Whittlesford CB22 4LZ

Brantham Parish Council

Donations for the year ending 31 March 2026 using the General Power of Competence*

Recipient	Reason for request	Amount Requested	Actioned	Funded Elsewhere	Minute no.
Sharon Barker	Donation for Skate Park Equipment	£0	£50		PC 05.25.13

Subtotal of expenditure incurred in 2025-26 to date			£50
Donations budget for 2025-26			£2,500
Funding carried over from 2024-25			£308
Donations over/underspend for 2025-26			£2,758

* The General Power of Competence (GPC) was introduced by the Localism Act 2011 and took effect in February 2012. At its Annual Parish Council Meeting of 10 May 2023 the Parish Council resolved that it fulfilled the eligibility criteria set by the SoS (Localism Act 2011 s8) and that it was enabled to use the General Power of Competence (GPC)



BRANTHAM
Parish Council

Brantham Parish Council
Thornfield Cottage
Windmill Road, Bradfield
CO11 2QW
01206 645111

clerk@branthamparishcouncil.gov.uk
www.brantham.onesuffolk.net

CIL SPENDING REVIEW FOR THE YEAR ENDING 31 MARCH 2026

Neighbourhood CIL is governed by the CIL regulations and the rate at which it is paid is set out in national legislation. For those Parish Councils with a made Neighbourhood Plan it is 25% (with no CAP and for Parishes where there is no made Neighbourhood Plan it is 15% subject to a cap which is set out nationally (in legislation).

The cap is worked out at £100 index linked per occupied property within the parish. The cap rate is set for the year and changes on the 1st January each year.

1. CIL Resources available

CIL Funding currently stands at:

Financial Year	Income	Expenditure	CIL running Total	Timescales
2018-19	£2,556.87		£2,556.87	SPENT
2019-20	£104.01			SPENT
	£3,258.75		£5,919.63	SPENT
2020-21	£3,258.67			SPENT
	£2,681.48		£11,859.78	SPENT
2021-22			£11,859.78	
2022-23	£9,734.69			SPENT
	£7,747.54	£10,123.64	£19,218.37	SPENT
2023-24	£53,848.41			14.04.28
	£28,861.09	£34,323.89	£67,603.98	13.10.28
2024-25	£24,987.32			08.04.29
	£24,987.32	£13,318.00	£104,260.62	08.10.29
2025-26		£0.00	£104,260.62	
Committed		£45,796.00	£58,464.62	Balance after committed funds
Totals	£112,051.51	£103,561.53		

2. Projects completed as bids against the Neighbourhood CIL pot

The following projects having been previously approved as valid projects for the Neighbourhood CIL pot are now completed with monies being fully paid out.

Project	Budget	Predicted Cost	Sources of External Funding	Neighbourhood CIL (Parish) Funding	Minute number	Start date	Current Position
TOTAL				£0.00			

3. Projects identified as potential bids against the Neighbourhood CIL Pot

The following projects have been identified as valid bids against the Neighbourhood CIL pot, have approval and are awaiting completion with monies being fully allocated and therefore committed:

Project	Budget	Predicted Cost	Sources of External Funding	Neighbourhood CIL (Parish) Funding	Minute number	Start date	Current Position
Play equipment replacement/repair	2500.00	Unknown	None	£2,500	FC 06.24.07	Ongoing	no projects identified
Village Hall Toilet Refit	3296.00	Unknown	Neighbourhood CIL (BDC), and external funding	£3,296	FC 06.24.07	Ongoing	no projects identified
Skate Park at LPF	None allocated	£180,000	Neighbourhood CIL (BDC), and external funding	£40,000	FC 01.25.07	Summer 2025	Bid writing underway

Items highlighted in GREY will be identified as on an "as and when demand" as the parish continues to grow

Project	Budget	Predicted Cost	Sources of External Funding	Neighbourhood CIL (Parish) Funding		Additional consultation required	Further information
Village Hall	None allocated	Unknown	Neighbourhood CIL (BDC), bDC CIL Infrastructure pot and external funding	Unknown		Consultation with Brantham residents and PC needed	
Crossing on A137	None allocated	£150,000	S106 /locality funding	£unknown		Community Consultation needed	
Other major projects	None allocated	Unknown	To be determined			Subject to consultation	
New Grit Bins	On as an when basis			Neighbourhood CIL (Parish)			
New Waste Bins	On as and when basis			Neighbourhood CIL (Parish)			