

Earmarked Reserves - for F&GP 21st April 2022

Earmarked reserves have been designated for 4 main areas. Firstly as a means for the Council to meet the costs of future expenditure anticipated in the 2006 Parish Plan or in the Neighbourhood Development Plan but not yet specifically identified in the current year's budget, secondly to meet costs which may well arise but on an uncertain timescale (eg replacement of equipment, staff sickness) , thirdly for other large costs which will arise in the future and need to be saved for (burial ground) and lastly where the Council has been given s106 money for maintenance of areas over many years. Overall, earmarked reserves have been set aside to provide the council with financial stability as follows:

Office:

- Staff cover: to cover the cost of employing a locum to ensure the Council can continue to operate effectively in the event of the Parish Clerk suffering long term illness or absence, any costs associated with the employment of temporary staff to cover other staff absences or other unplanned employment costs.
- Office equipment: to ensure funds are available to replace expensive items of office equipment, such as the copier, computer etc., in the event of unexpected breakdown.
- Training: providing a fund for training of staff and councillors. Training costs will be higher in some years than others and this provides a buffer to cover requirements exceeding normal budgetary provision.
- Election Costs: if a poll is called to fill a casual vacancy, the Parish Council has to meet the election costs. Historically the possibility that this expenditure may be needed (outside election years) has been allowed for by providing a contingency in each year's budget. As this is seldom used a more realistic provision can be made by allowing for the cost of an election in earmarked reserves.
- Office premises: to make provision towards necessary office space and council facilities and improvements as staffing resources or council requirements are reviewed.

Environment/ Highways:

- Burial ground: to build up a reserve to meet likely substantial repairs costs to headstones and memorials following inspections. The costs of the works following an inspection in 2019 has been estimated to be around £6,000 and this has yet to be spent. It is recommended that until the fund falls below £10,000 no further addition is made.
- Footpaths: undertaking repairs, maintenance and improvement to the footpath network above normal predictable repair and maintenance (which is provided for in the budget) and also to provide digital maps of the network in the Parish. This may include the cost of footpath diversion and conversion to PRow.
- Village Enhancement: to build up a reserve to allow significant improvements to Long Ashton and/or Leigh Woods. The enhancement project could encompass a variety of aspects including relatively minor works such as street furniture, noticeboards, highways markings or bus shelters or more substantial changes

which may for example include the purchase or support to create new community assets or facilities.

- Allotments: to build up a fund to allow allotments to be provided once a site is identified. This could possibly cover such costs as enabling funding to allow acquisition of the land or infrastructure costs such as fencing or water supply.
- Road Safety; provision to ensure that road safety schemes in the parish can proceed. It is expected that some of this will be spent in the coming year regarding works to Hollis Close.
- Tree Planting: to provide tree planting in the parish on a site to be determined.

Planning:

Planning contingency fund: enabling the council to obtain professional advice on potential impacts and challenges and deflect and/or influence future threats to or developments in or near the villages, their residents or environment and to the surrounding green belt in particular and building up a strategic fund for this purpose. Once this has reached £100,000 it is anticipated that no further addition will be made. Also to include publicity and community engagement about such possible developments. In addition to include the costs of reviewing and updating the Neighbourhood Development Plan such as the cost of a referendum, public meetings, professional advice and staff time.

Neighbourhood Development Plan/Village Enhancement Scheme:

To meet the costs of implementation of the NDP, this can include the provision of enabling funding to investigate the acquisition of community assets. Phase 1 of the project was partially completed in 2020/21 at a cost of £21,869.29; £4,400 of this came from CIL.

Consultation on Village Enhancement Scheme

There is £593 of the grant given to the PC to meet the costs of the NDP remaining. North Somerset Council has agreed that this can be used for undertaking further consultation on the VES as part of the NDP.

General:

- Youth: supporting the youth club to be able to maintain its operation given its uncertain income in the light of cuts in funding by North Somerset Council and to assist its longer term aspiration for a youth centre and skate park.
- Leigh Woods – provision for enhancements in Leigh Woods.
- S106: maintaining or providing for maintenance of the playgrounds and Public Open Spaces acquired from Taylor Wimpey in 2012-13 at Kings Croft, Perry (Chancellors) Park and Peel Park (the sum received was originally calculated on the basis of fifteen years). In September 2021, £24,000 was received for Public Art on Kings Croft and Perry Park.
- Christmas Lights – this includes unspent funds from earlier years and donations made. This figure to be finalised at April F&GP to take account of any remaining budget.
- Community Infrastructure Levy (CIL) - the Parish Council receives some money from developers, via North Somerset Council, to be used on infrastructure within the Parish. The detail of any CIL received or spent must be recorded. £4,400 of this money was spent on the VES and £2000 has been added to the skate park fund.
- Silver award money – as a result of activities undertaken to improve recycling the PC was awarded £1050. Most has been spent on seating and planting in 2019/20 but it is

hoped to wind up the residue shortly. Donations have been received to contribute toward the cost of work around the post office area.

- Tydings Close s106 money – this has been substantially spent on play equipment on the community centre site and a new play area by Gardeners Walk. It is expected that the residual amount will be spent on signage and maintenance at Gardeners Walk. It was agreed at Council in Jan 2021 that £2,150 would be vired to the skatepark reserve.

- Library – No progress has been possible this last year because of the pandemic and the soaring cost of containers so a review will be carried out as soon as practicable.
- Skate Park - £2,150 has been vired from Tydings Close s106 funds; £3000 has been made available towards initial works from this year's budget but not yet spent, so can be added to the EMR.
- Community Centre site future: provision for potential long-term repairs or other uncertain requirements or developments with regard to the Community Centre and its facilities, as agreed at Council Jan 2020. Sums allowed for in the budget of 2021/22 have not been spent and are added to EMR for this purpose.

Where expenditure has been made from an earmarked reserve (such as the s106 money for maintenance of the Taylor Wimpey areas) an adjustment will be made to the amount of the reserve in the February of the financial year in which the expenditure has been made, allowing for expected expenditure in the remainder of the financial year. This will be finalised in April when actual expenditure is known.