

**Committed Funds & Earmarked Reserves**

Community Resilience Fund (CRF)	£5,500
Street Furniture (SF)	£1,210
ROW Improvements	£2,077
CIL	£5,920
Contingencies/Risk	£1,000
Yarlington PCC Churchyard Maint Grant	£1,500
Yeovil Rivers Community Trust Application	£312
Audit/Legal Fees	£333
Playing Field Maintenance Grants	£1,208
HMRC/PAYE	£153
<b>Total</b>	<b>£19,213</b>
<b>General Reserve</b>	<b>£14,624</b>
<b>Box 9</b>	<b>£33,837</b>

The Joint Panel on Accountability and Governance Practitioners Guide (JPAG) (March 2020 edition) advises: "The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's GR is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE)." "The smaller the authority, the closer the figure should be to 12 months NRE." The estimated GR at 31/03/25 was £8,284 which was just above 7 months NRE. In order for the PC continue to build this up and hold 8 months NRE the PC increased the precept by £4,150 from £22,850 to £27,000 for FY 25/26, this has left the PC with a more appropriate level of GR of £14,624 at the end of this FY.