

Earmarked Reserves 31st March 2026

Reserve Use	Policy For Use	Management and Control	Fund Rule	Value at 1st Apr 2025	Additions to fund	Expenditure from fund	Value at 31st March 2026	NOTES TO ACCOUNTS	
(98/8000) UKSPF Grant	UK Shared Prosperity Fund for Digital Signage	To be spend in accordance with the funding partners wishes.	Annual review	4,655.80	-	4,655.80	-	Fund closed - Grant completed	Done
(98/8001) Technical equipment	A sinking fund to smooth the cost of purchases of new technical equipment	To be used as a balance for 20/3090, 3097, 3236, 3237	The fund is not to exceed the value required for complete replacement of technical equipment.	16,984.11	- 15,648.78	-	1,335.33	no change to treatment of reserve	Done
(98/8002) Website maintenance	A sinking fund to fund any major overhaul of the Council or Arts Centre websites	To be used as a balance for 11/3227, IT website maintenance and Marketing Development (11/3244 & 20/3243)	The fund is not to exceed £5,000	5,000.00	-	-	5,000.00	Reserve remains maxed	Done
(98/7012) Election reserve	A sinking fund to smooth the cost to the Town Council of elections	To be used as a balance for 12/7001 Electoral Costs	The fund is not to exceed £30,000	30,000.00	-	-	30,000.00	Reserve remains maxed	Done
(98/8004) Christmas lights	A fund to smooth the cost to the Council of provision of Christmas lights	To be used as a balance for Christmas Lights & Tree (23/7003)	The fund is not to exceed £30,000	5,373.05	£2,726.77	-	8,099.82	no change to treatment of reserve	Done
(98/8005) A&L Leisure Development	A fund for new leisure projects created by any unspent balances from 11/3246 Arts Development and 11/3247 Leisure Development	To be used under delegated authority to the Arts Manager	The fund is not to exceed £10,000 and is subject to annual review	10,000.00	-	-	10,000.00	Reserve remains maxed	Done
(98/8006) Youth Strategy (Capital)	To fund the capital works relating to the Youth Strategy	Any spending requires full council authorisation except where delegated authority has been given to the Clerk.	The Youth Strategy is subject to periodic review	195,299.12	-	-	195,299.12	no change to treatment of reserve	Done
(98/8007) Property acquisition fund	To fund the acquisition of property, e.g. 101-4123.	Any spending requires full council authorisation	Annual review	41,093.00	-	652.00	40,441.00	no change to treatment of reserve	Done
(98/8008) Staffing Reserve	To provide a fund for any liabilities arising not covered in the staffing budgets, such as pensions auto-enrolment	To be used as a balance for 101-4000 through 101-4005 staffing-related cost centres.	The fund is not to exceed 20% of the total staff budget (26/27 = £1,296,472.88) Reserves now represent 11.1% of budget	96,564.00	47,308.11	-	143,872.11	no change to treatment of reserve	Done
(98/8009) Long-term maintenance provision	To fund large-scale maintenance projects over and above the maintenance programme, funded by the balances from HCT a/cs 2/3013 & 2/3016	To be used for works not covered by the main budget or insurance.	Not to exceed £200,000	135,093.57	-	11,398.73	123,694.84	no change to treatment of reserve	Done
(98/8010) Section 17 Reserve	To provide for expenditure on crime and disorder reduction strategies	To be used under delegated power by the Leisure and Community Committee	Annual Review	2,014.00	-	-	2,014.00	no change to treatment of reserve	Done

(98/8011) Clements Centre Reserve	To provide funds to give a grant to HCT for capital works required on the building	To be used under delegated power by the Leisure and Community Committee	Annual Review	5,105.00		5,105.00	-	no change to treatment of reserve	Done
(98/8012) Youth Skills Reserve	To Fund the Youth Skills Project from contributions from partners	To be used under delegated power by the Leisure and Community Committee	Annual Review	40,921.77	-	7,576.92	33,344.85	no change to treatment of reserve	Done
(98/8013) ONE Haverhill Partnership Funds	Funds held by HTC on behalf of ONE Haverhill, for which it acts as banker	Spending outhorsed by ONE Haverhill Chairman - Funds spent only from the dedicated bank account opened by HTC	Annual review	5,509.08	8,100.00	8,017.40	5,591.68	no change to treatment of reserve	Done
(98/8014) Community Warden Reserve	To fund activities in relation to the work of the Parish handyman	To be used under delegated power by the Leisure and Community Committee. Used to balance cost centre 24	Annual review	34,299.33		10,633.22	23,666.11	no change to treatment of reserve	Done
Community Warden Vehicle Fund	To fund the replacement of the Community Warden Van	Any spending requires full council authorisation	Annual review	-	2,000.00		2,000.00	New Reserve	Done
(98/8015) Pensioners Reserve	To hold funds donated by the Haverhill Old Age Pensioners Association	To be used as a grant fund for projects relevant to odler people, under delegated power by the Leisure and Community Committee	Annual review	7,214.00	-	-	7,214.00	no change to treatment of reserve	Done
(98/8016) Youth Strategy OTS Vehicle fund	To fund the replacement of the On The Spot Vehicle AO08BYD	Any spending requires full council authorisation	The Youth Strategy is subject to periodic review	39,445.00	£5,000	-	44,445.00	no change to treatment of reserve	Done
(98/8017) Climate Change Reserve	To fund the cost of Haverhill Town Council reducing its carbon footprint	To be used under delegated power by the Energy and Sustainability Committee balancing cost code 98/8017	Annual review	42,339.76	-	2,608.98	39,730.78	No change to the treatment of reserve	Done
(98/8018) Haverhill Spashpad Reserve	Set up by C20/181d to hold funds for the new splashpad	Any spending requires full council authorisation. Balance of cost centre 63 at year end.	Annual review	18,979.03	6,848.52	-	25,827.55	No change to the treatment of reserve	Done
(98/8019) Capital Receipts Reserve	Set up to hold Bevan House receipt	Any expenditure subject to capital receipts regulations	Annual review	116,792.44	-	-	116,792.44	no change to treatment of reserve	Done
(98/8020) Tax Base Mitigation Reserve	To subsidise the cost of the council's services in 2022/23 due to the impact of the pandemic on the tax base	To be used in the setting of the 2022/23 budget	Annual review	70,000.00	-	£15,666.07	54,333.93	No change to the treatment of reserve	Done
(23/7004) Chalkstone Open Space	To fund the creation of a community space on the old Chalkstone Middle School playing fields. Balances from 23/7004	Any spending requires a recommendation from Energy and Sustainability Working Party or Leisure and Community Committee	Annual review	8,186.63	4,989.52	10.48	13,165.67	no change to treatment of reserve	Done

(98/8023) Community grants	Funds representing grants committed to third parties by the Council L&C Committee but not awarded yet	To be used for holding funds allocated by the committee but not awarded yet	The fund is to be reviewed annually and any grant deemed not capable of being awarded to be returned to general funds.	2,984.63		2,984.63	-	The Voluntary Network grant	Done
(23/7002) Street Furniture	A fund to maintain the street furniture owned by the Council	To be used as a balance for 32/7002 Street Furniture	The fund is not to exceed £20,000	2,404.18	1,594.95	-	3,999.13	no change to treatment of reserve	Done
(98/****) Council Event Reserve	To be spent on Town Council events formed from balances in cost centre 22 events	To be used under delegated power by the Leisure and Community Committee	The fund is not to exceed £15,000	-	-	-	-	no change to treatment of reserve	Done
(20/7010) Arts All Over			Annual review	-	10,000.00	9,174.82	825.18	New grant 25/26	Done
(23/7014) IT Upgrade Project		From Councillor projects (23/3249) left over from the Win 11 upgrade budget 25/26	Annual review	-	4,472.96	-	4,472.96	New Fund 25/26	Done
(99/7005) Good Neighbours	Home but not alone scheme.	Control Account - Holding account for money out vs money in.	Annual review	-	2,831.34	2,831.34	-	Control Account Reserve	Done
(99/7006) Felix	Felix coach trip income in, then paid to Felix less commission.	Control Account - Holding account for money in vs money out.	Annual review	-	7,061.50	7,061.50	-	Control Account Reserve	Done
(99/7007) Promotor Hire	Tickets sold for promotor hire. Then paid to promotor less cost of venue hire	Control Account - Holding account for money in vs money out.	Annual review	2,818.00	48,959.20	42,360.90	9,416.30	Control Account Reserve	Done
(99/7008) Gift Vouchers	Income from gift vouchers sold less gift vouchers used this year.	Control Account - Holding account for money out vs money in. Anything over 12 months to be W/off	Annual review	1,385.50	4,313.10	5,469.60	229.00	Control Account Reserve	Done
(99/7009) Booking Deposits	Deposits held for room bookings, returned to customer after event.	Control Account - Holding account for money in vs money out.	Annual review	550.00	3,200.00	2,900.00	850.00	Control Account Reserve	Done

941,011.00

945,660.80