

GENERAL FUND AND HOUSING REVENUE ACCOUNT EARMARKED RESERVES SUMMARY 2024/25

Appendix 3

EARMARKED RESERVES AT 31 March 2025

General Fund Revenue Reserves	Cost Centres	B/F 31/3/24	(Cont To Emr)	+ Utilisation of EMR	Final Closing Transfers	C/F 31/3/25
		£	£	£	£	£
Revenue contribution to Capital Earmarked Reserves	EQ650	(185,165)	0	110,395	0	(74,770)
Private Sector Housing Grants EMR	EQ652	(82,251)	0	0	0	(82,251)
New Homes Bonus Reserve	EQ653	(1,800,884)	0	131,221	0	(1,669,663)
Economic Development EMR	EQ654	(101,000)	0	0	0	(101,000)
ICT Projects Reserve	EQ655	(506,104)	0	4,095	(88,000)	(590,009)
Cullompton Rail Station	EQ656	(55,522)	0	0	0	(55,522)
Flood Defence Ashleigh Park Bampton	EQ657	(67,000)	0	0	0	(67,000)
NNDR Reserve	EQ659	(801,338)	0	0	(957,242)	(1,758,579)
Gen Reserves	EQ660	(9,199)	0	0	0	(9,199)
High St Innovator Payment	EQ681	(510)	0	0	0	(510)
Car Park Machine Replacement	EQ686	(18,000)	(3,000)	0	0	(21,000)
Crediton Market Square Resurfacing	EQ699	(16,579)	0	0	0	(16,579)
Multi-Storey Planned Works (CP520)	EQ706	(50,000)	0	0	0	(50,000)
Resurfacing Amenity Car Parks (CP530)	EQ707	(70,682)	0	0	0	(70,682)
Struct Surfacing P&D Car Parks (CP540)	EQ708	(84,340)	0	0	0	(84,340)
CCTV Initiatives Tiv TC Proj (ES200)	EQ709	(25,000)	(20,000)	0	0	(45,000)
Community Safety Partnership (ES256)	EQ710	(11,324)	0	0	0	(11,324)
Private Sector Housing (ES354)	EQ711	(69,032)	0	7,200	0	(61,832)
PSH - Rogue Landlord Grant	EQ712	(43,027)	0	43,027	0	0
Parks & Open Spaces Shelter Maint (ES450)	EQ713	(42,381)	(21,270)	-	0	(63,651)
Parks & Open Spaces Tree Inspection (ES450)	EQ714	(25,426)	0	0	0	(25,426)
Play Areas Works	EQ715	(79,830)	(50,000)	0	0	(129,830)
Corporate Training (HR200)	EQ718	(20,000)	0	0	(51,000)	(71,000)
District Elections (LD201)	EQ720	0	(25,000)	0	0	(25,000)
Elected Members Training (LD300)	EQ721	(20,000)	0	0	0	(20,000)
PR400 Economic Development	EQ722	(133,111)	(7,147)	77,431	0	(62,827)
Brownfield Shared Plan DCLG (PR600)	EQ726	(36,260)	0	0	0	(36,260)
Statutory Development Plan (PR810)	EQ728	(671,148)	(274,499)	180,000	0	(765,647)
Custom Build Grant (PR810)	EQ729	(76,277)	0	0	0	(76,277)
Community Housing Fund	EQ741	(104,595)	0	17,067	0	(87,528)
Homelessness Support	EQ742	(428,753)	(200,000)	50,000	0	(578,753)
Rough Sleeping Initiative	EQ743	(115,913)	0	0	0	(115,913)
Waste Options Report	EQ745	(15,290)	0	0	0	(15,290)
Food Protection	EQ746	(14,550)	0	0	0	(14,550)
Business Systems	EQ749	(136,239)	(50,000)	23,870	0	(162,369)
Fleet Contract Fund	EQ756	(1,301,694)	(778,625)	802,124	(200,000)	(1,478,195)
Waste Infrastructure	EQ769	(617,700)	0	23,140	0	(594,560)
Industrial Unit Specific Maintenance	EQ771	(116,080)	0	0	0	(116,080)
Tree Works	EQ773	(27,300)	0	0	0	(27,300)
Planning Legal Expense Reserve	EQ774	(200,000)	0	0	0	(200,000)
Building Control EMR	EQ775	(53,420)	0	0	0	(53,420)
HFX System Upgrade - HR	EQ778	(25,000)	0	0	0	(25,000)
Play Area-Paddling Pool Resin	EQ779	(30,000)	0	0	0	(30,000)
J28 Cullompton	EQ781	(90,341)	0	54,508	0	(35,833)
Planning New Burdens Grants	EQ782	(56,354)	0	0	0	(56,354)
Climate Change Grant	EQ785	(76,102)	(88,720)	47,953	0	(116,869)
Carlu Close Specific Projects	EQ786	(120,000)	(46,700)	0	0	(166,700)
NDR New Burdens Grants	EQ787	(168,018)	0	74,540	0	(93,478)
Boundary Review	EQ788	(33,072)	0	0	0	(33,072)
PR400-Street Name Post Replace	EQ802	(12,520)	0	0	0	(12,520)
Neighbourhood Planning Funding	EQ821	(16,843)	0	10,347	0	(6,497)
Culm Garden Village Project	EQ824	(165,787)	0	118,898	0	(46,889)
Flood Projects (PS400)	EQ826	(42,400)	0	34,290	0	(8,110)
Phoenix Hse Replace Fire Panel (PS810)	EQ827	(438,289)	0	0	0	(438,289)
Old Road Depot (PS850)	EQ829	(126,000)	(60,000)	0	0	(186,000)
Insurance MMI (CM300)	EQ835	(86,278)	0	0	0	(86,278)
Property Maintenance Reserve	EQ837	(1,076,936)	(651,400)	1,043,863	(251,000)	(935,473)
GF Shops (PS)	EQ838	(274,090)	(279,958)	0	0	(554,048)
Equipment Sinking Fund	EQ684 & EQ750-755 & EQ839	(193,860)	0	120,609	0	(73,251)
Maintenance Sinking Fund	EQ685 & EQ763-767	(1,069,063)	(202,700)	122,526	0	(1,149,237)
Plant Sinking Fund	EQ760-761	(254,030)	(52,420)	-	0	(306,450)

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IT Government Grant	ER001	(53,479)	(15,000)	25,300	0	(43,179)
Domestic Abuse Grant	ER004	(27,500)	0	0	0	(27,500)
Amory Park	ER005	(125,000)	(41,700)	0	0	(166,700)
Legal Services - Additional Staffing Costs	ER006	(11,500)	0	0	0	(11,500)
Property Services Staffing	ER007	(129,100)	0	0	0	(129,100)
Customer Services Staffing	ER008	(20,791)	0	0	0	(20,791)
S106 Smoothing Reserve	ER009	(127,895)	0	0	0	(127,895)
Shared Prosperity Fund EMR	ER010	(22,183)	0	0	0	(22,183)
Devon Housing Commission Pool	ER011	(38,760)	0	38,760	0	0
PS Access Database	ER014	(115,000)	0	0	0	(115,000)
Land Charges HMLR Projects	ER015	(60,000)	0	0	0	(60,000)
ER016	ER016	0	(106,828)	0	0	(106,828)
Public Conv Maint S-Fund	ER017	(10,000)	0	0	0	(10,000)
10 Phoenix Lane Maint S-Fund	ER018	(10,000)	0	0	0	(10,000)
Coggans Well Maint S-Fund	ER019	(41,000)	0	0	0	(41,000)
Total General Fund Revenue Reserves		(13,380,115)	(2,974,966)	3,161,164	(1,547,242)	(14,741,160)

Section 106	Various	0	(1,000,291)	0	0	(1,000,291)
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Developers Maintenance Reserves	Cost Centres	B/F 31/3/24	(Cont To Emr)	+ Utilisation of EMR	Final Closing Transfers	C/F 31/3/25
Dev Cont Linear Park	EQ638	(25,958)	0	4,170	0	(21,788)
W52 Popham Close Comm Fund	EQ640	(6,290)	0	1,950	0	(4,340)
W67 Moorhayes Com Dev Fund	EQ641	(6,883)	0	1,630	0	(5,253)
W69 Fayrecroft Willand Ex West	EQ642	(14,880)	0	4,620	0	(10,260)
W70 Developers Contribution	EQ643	(13,158)	0	6,650	0	(6,508)
Dev Cont Winswood Crediton	EQ644	(19,158)	0	3,080	0	(16,078)
Total Developers Maintenance Reserves		(86,327)	0	22,100	0	(64,227)

Total Developers Contributions / S106 Funds	(86,327)	(1,000,291)	22,100	0	(1,064,518)
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TOTAL GENERAL FUND EARMARKED RESERVES	B/F 31/3/24	(Cont To Emr)	+ Utilisation of EMR	Transfers	C/F 31/3/25
	(13,466,442)	(3,975,257)	3,183,264	(1,547,242)	(15,805,678)

HRA Earmarked Reserves	Cost Centres	B/F 31/3/24	(Cont To Emr)	+ Utilisation of EMR	Transfers	C/F 31/3/25
HRA Sewage Treatment Plant works	EQ691	(30,000)	0	0	0	(30,000)
Renewable Energy Fund E.M.R.	EQ692	(745,894)	(157,249)	367,582	0	(535,561)
HRA Affordable Rent Surplus	EQ693	(393,671)	(200,100)	144,000	0	(449,771)
Housing Maintenance E.M.R.	EQ694	(13,943,205)	0	78,459	1,727,199	(12,137,547)
HRA Premium Deficit for PWLB loan	EQ696	(5,927,615)	(906,645)	0	0	(6,834,261)
Hra Decarbonisation Reserve	ER012	(189,440)	0	0	0	(189,440)
HRA Vehicle Reserve	ER013	(100,000)	(50,000)	0	0	(150,000)
Total HRA EARMARKED RESERVES		(21,329,826)	(1,313,994)	590,042	1,727,199	(20,326,579)

GRAND TOTAL OF MDDC EARMARKED RESERVES	(34,796,268)	(5,289,251)	3,773,305	179,957	(36,132,257)
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