

**CONGLETON TOWN COUNCIL
COMMITTEE REPORTS AND UPDATES**

COMMITTEE:	Council		
MEETING DATE AND TIME	22nd January 2026 7.00 pm	LOCATION	Congleton Town Hall
REPORT FROM	Chief Officer and Responsible Financial Officer		
Agenda Item REPORT TITLE	10.1 Ear Marked Reserves 2026-2027		
Introduction	<p>The Council have Ear Marked Reserves (EMR) set aside for projects, Capital Equipment and Capital Contingencies.</p> <p>During Budget Setting, the use of Ear Marked Reserves is taken into account, and arrangements can be made to utilise or change these EMR's as part of the budget setting process. Changes to EMR's must be approved by the Full Council.</p>		
Ear Marked Reserves	<p>See Appendix 1</p> <p>The Earmarked Reserve balances are currently as per Appendix 1. These may be subject to change should requests be made between now and 31st March 2026.</p> <p>There is currently no requirement or request for movement between EMR as part of the budget setting for 2026-2027. This report is to note the projected balances carried forward.</p>		
Decisions Required	<p>1. Note the current projected Ear Marked Reserve balances for Financial Year 2026-2027.</p>		

Congleton Town Council
Earmarked Reserves projected balances
2026-2027

	25-26			Detail as at 31DEC25			26-27					INFORMATION	
	Balance B/f @ 01APR25 (Actual c/f)	Movement to date		Year end movement IN	OUT	C/f 31/03/2026	B/f 01/04/2026	Moving in	Moving Out	Use during year	CF 31/03/2027		
		IN	OUT										
318 Capital Equipment fund [Operational requirements]	457	25,000	-11,054		-2,500	11,903	11,903	27,500		-17,500	21,903	Annual replacement of equipment fund, covers whole operations	
320 Capital Contingency - (General and projects)	85,806	15,000	-2,420		-15,000	83,386	83,386	15,000			98,386	General rebuild for contingencies: This assists in adhering to general reserve funds	
321 Elections	20,000					20,000	20,000	0			20,000	Longterm set aside in case of By-Elections etc.	
324 Crime Prevention/Traffic Calming	4,357		-3,050			1,307	1,307	0			1,307	Balance after purchase of SID	
325 Committed Grants	4,199		-4,199			-	-	0			-		
326 Congleton Partnership Projects	42,153		-32,153		-10,000	-	-	0			-		
330 Civic Treasures	3,000					3,000	3,000	0			3,000	Longterm EMR	
331 Website	8,330					8,330	8,330	0		-8,330	-	Will be used when website project has finished and final invoice arrives. (CTC/98/2324.3)	
333 Training	5,686					5,686	5,686	0			5,686	Longterm EMR	
337 Public Toilets	24,012					24,012	24,012	0			24,012	Discussed during use of CIL funds.	
339 Public Realm	8,153				0	8,153	8,153	0			8,153	Public realm use, discussed to be used during 26-27 budget setting	
340 Legal/Prof. Fees	21,119				-5,000	16,119	16,119	0			16,119	To support unforeseen legal costs	
342 Tourism	1,516				-500	1,016	1,016	0			1,016	Set aside from surplus in original Tribute Series year	
343 Marketing	5,000				0	5,000	5,000	0		-5,000	-	Due to be used for additional costs for data transfer for website build. (CTC/28/2526 [23rd October 2025 meeting])	
344 Neighbourhood plan	5,470		-3,750	0	-1,200	520	520	0			520	Remaining NDP reserves fully used, budget available for 25-26	
346 Rotary Bonfire	5,000					5,000	5,000	0			5,000	Longterm EMR	
348 Civic	1,000					1,000	1,000	0			1,000	Longterm EMR	
349 CIL	21,684					21,684	21,684	0			21,684	Discussed by Council for infrastructure project	
354 Carbon Offsetting	3,000					3,000	3,000	0			3,000	Longterm EMR	
355 Property Maintenance	124,468		-10,217		-20,000	94,251	94,251	0			94,251	Longterm Project and Property maintenance discussions	
356 Salix/Boiler Replacement	79,691					79,691	79,691	0			79,691	Longterm Project and Property maintenance discussions	
357 Election Expenses	-	5,500				5,500	5,500	5,500			11,000	Building up for elections in 2027, TC's now responsible for costs	
	474,101	45,500	- 66,843	-	- 54,200	398,558	-	398,558	48,000	-	30,830	415,728	

100,943												
323,702												
898,746												

	Notes	Amount	Info/ Council approval ref
	15,000	7,000	Quad Bike CTC/47/2526 [11th December 2005 meeting]
		3,000	Chapter 8 CTC/49/2526 [11th December 2025 meeting]
		5,000	Interactive TV CTC/52/2526 [11th December 2025 meeting]
	20,000	15,000	Balance of window replacement
		5,000	External Lighting if revenue budgets run out (To be approved by Council)

GENERAL RESERVES			
General c/f 24-25	343,771	25-26 c/f	393,687
Recommended	317,864	Rec	366,658
Difference	25,907		27,029

Balances are subject to change prior to end of the financial year, any changes will be presented to Council..