Haydon Wick Parish Council
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Meeting	Full Council
Date	19th March 2024
Report Title	EMR Review
Agenda Reference	9
Author	Jodie Smart, Finance Officer & Deputy RFO

Officer's Recommendations:

1. **To approve year-end movements from General Reserves to Ear Marked Reserves as follows:**
   - a) **The balance of the CIL income (1184/101) to EMR 319**
   - b) **The balance of the elections budget (4090/101) to EMR 323**
   - c) **The balance of the arboricultural budget (4301/307) to EMR 328**
   - d) **The balance of the website and social media budget (4401/402) to EMR 341**
   - e) **The balance of the branding budget (4412/402) to EMR 342**
   - f) **The balance of the consultation and events budget (4413/402) to EMR 347**
   - g) **The balance of the Leisure Garden cost centre (305) to EMR 356**
   - h) **£12,500 from PWLB payments budget (4700/307) to EMR 357**
   - i) **The balance of the legal fees budget (4220/101) to EMR 361**
   - j) **The balance of the play surface budget (4518/302) to EMR 362**
   - k) **£500 from grant income budget (1005/402) to EMR 363**

2. **To approve the year-end movements from Ear Marked Reserves to General Reserves as follows:**
   - a) **The balance of the great western community forest expenditure (4206/307) from EMR 359**
   - b) **£2,000 from EMR 358 – hybrid meeting tech to general reserves**
   - c) **The balance of the defib maintenance budget (4702/101) from EMR 355 to general reserves**

3. **To remove EMR 351, move funds to 'other receipts' and release income over 5 year period**

Year-End Movements

During budget setting and year end preparation, certain budget lines have been proposed to be moved into EMR's at year-end. This must now be approved by Council.

The table below details the recommended movements, which require approval prior to the year-end process. Please note that whilst the table details the budgets that will be moved into EMR's, technically the movements are made from general reserves. This is because any unspent budgets are automatically returned to general reserves at the year-end and then the funds are moved from general reserves into ear marked reserves. This is why the recommendation is that funds are moved from general reserves rather than the individual budget lines.

Haydon Wick
Parish Council

LOCAL COUNCIL AWARD SCHEME QUALITY GOLD

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2023/24 Year End EMR Movements									
EMR	Account	Balance	To EMR	From Nominal	From EMR to GR	Balance after YE adjustment	Notes	Approved	Min Ref
319	EMR CIL	3148.02	6544.26	1184/101		9,692.28	Payments frm 23/24 to EMR		
320	EMR Staff Development	1500					No Movements		
323	EMR Elections	0	5548.4	4090/101		5,548.40	Balance to build reserve		
325	EMR Play Area final	72282.17				72,282.17	No Movements - Trent Road Invoice to process		
328	EMR Arboricultural Work	16211.02	5925	4301/307		18,386.02	£3,750dr for extension of tractor hire 23/24. EMR to cover hire costs of tractor 24/25.		
336	EMR Emergency Planning	250					No Movements		
339	EMR Youth	0					No Movements		
340	EMR CCTV Infrastructure	5000					No Movements		
341	EMR Website & Social Media	315.77	328	4401/402		643.77	Balance for use in 24/25		
342	EMR Branding	0	255	4412/402		255.00	Balance for use in 24/25		
347	EMR Marketing & Events	0	250	4413/402		250.00	Balance for use in 24/25		
351	EMR Memorial Benches Maint	283.33			283.33	-	Move to Other receipts in advance control account - see Memorial Bench ss		
355	EMR Defib Maintenance	200			100	100.00	Transfer all Defib expenditure for 23/24		
356	EMR Leisure Gardens	927.26	2,549.00	305		3,476.26	Income over expenditure to ringfence for Leisure Garden improvements		
357	EMR PWLB Loan Repayments	12,500.00	12,500.00	4700/307		25,000.00	Contribution to 2024/25 PWLB Repayments		
358	EMR Hybrid Meeting Tech	5,000.00			3,000.00	2,000.00	£2k allocated to cloud migration (FP006A)		
359	Grant GW Community Forest	10,037.16			1,000.00	9,037.16	Transfer all GWCF Expenditure for 23/24		
360	Grant - Resilient Communities	1,250.00				1,250.00	No Movements		

361	EMR Legal Fees	0	2375	4220/101			Balance for use in 24/25		
362	EMR Play Surfaces	£0.00	£1,615.50	4518/302		1,165.50	Balance to build reserve		
363	EMR Grant - Tesco Youth Outreach	£0.00	500	1005/402		500.00	Grant for use in 24/25		
Totals			**£37,890.16**		**£4,383.33**	**149,586.56**			
	Projected figures. Actual balance to move at YE.								