

Meeting	Full Council
Date	21 st March 2023
Report Title	EMR Review
Agenda Reference	12
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 Arboriculture budget (4301/307) to 328 Arboriculture work
 - b) £10,000 to 346 Memory Café Staffing
 - c) £200 to Defib Maintenance (new code)
 - d) The balance of the Leisure Gardens Cost Centre to Leisure Gardens (new code)
 - e) £12,500 to PWLB Repayments (new code)
 - f) £5,000 to Hybrid Meeting Tech (new code)
2. To note the variances in figures since the review of EMRs in November 2022.

Year-End Movements

Ear marked reserves (EMR's) were last reviewed in November 2022. Since then, some of the figures have altered due to funds being spent (as advised at the time). During budget setting and year end forecasting, certain budget lines have been proposed to be moved into EMR's at year-end. This must now be approved by Full Council.

The table below details the recommended movements, some were previously agreed (as detailed), some 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.

2022/23 Year End EMR Movements									
EMR	Account	Balance	To EMR	From Nominal	From EMR to GR	Balance after YE adjustment	Notes	Approved	Min Ref
319	CIL	£20,274.74	£0.00		£0.00	£20,274.74	£1k assigned to bus shelter repairs. Remainder to Temp waterside move costs and Ventnor Close improvements	FC 28.02.23	FC220
320	Staff Development	£6,000.00	£0.00		£4,500.00	£1,500.00	Approved within salary setting budget report Jan 2023	FC 24.01.23	FC197
325	Play Area Final (Trent Road)	£24,498.19	£64,901.00	4316/302	£0.00	£89,399.19	Play Area refurb unspent plus refund from 2022/23 plus £39k from Gen Res as per agreed budget option 2. £22k (quote actually requires £17260 from reserves) for Village Green resurface to complete around YE.	FC 14.02.23	FC204
328	Arboriculture Work	£10,208.62	£6,500.00	4301/307	£0.00	£16,708.62	Nominal balance at YE TBC - quote for works in progress		
336	Emergency Planning	£250.00	£0.00		£0.00	£250.00	To remain in EMR for use 23/24	FC 22.11.22	FC142B
337	Vehicles	£3,105.25			£3,105.25	£0.00	Projected balance after M12 payment for temp add'n veh. Balance to be returned to Gen res.	FC 22.11.22	FC142B
339	Youth	£3,492.41	£0.00		£0.00	£3,492.41	Grant - must be kept for purpose	N/A	
340	CCTV Infrastructure	£7,109.65	£0.00		£2,109.65	£5,000.00	£5k required in EMR as per FC22.11.23	FC 22.11.22	FC142B
341	Website & Social Media	£315.77	£0.00		£0.00	£315.77	No adjustment requested	FC 22.11.22	FC142B
344	Medical Expenses	£651.00	£0.00		£651.00	£0.00	To be returned to Gen res as per FC 22.11.23	FC 22.11.22	FC142B
346	Memory Café Staffing	£0.00	£10,000.00	1005/402	£0.00	£10,000.00	Grant funding received in 2022/23 for 2023/24 6 month's salary		
347	Marketing & Events	£290.31	£0.00		£290.31	£0.00	To be returned to Gen res as per FC 22.11.23	FC 22.11.22	FC142B

349	Youth Engagement Salaries	£1,239.81	£0.00		£0.00	£1,239.81	Grant - must be kept for purpose	N/A	
350	Places Called Home	£747.00	£0.00		£0.00	£747.00	Grant - must be kept for purpose	N/A	
351	Memorial Bench Maintenance	£283.33	£0.00		£0.00	£283.33	To be kept for maintenance of memorial bench	N/A	
352	Luna Park Retention	£1,422.45	£0.00		£0.00	£1,422.45	Invoice in process	N/A	
353	Gaynor Park Retention	£2,200.58	£0.00		£0.00	£2,200.58	Currently under review. Potential return to GR TBC.	N/A	
354	Voyager Park Retention	£2,500.00	£0.00		£0.00	£2,500.00	To be paid on invoice	N/A	
NEW	Defib Maintenance	£0.00	£200.00	1225/101	£0.00	£200.00	Donation received to cover 2 yrs maintenance		
NEW	Leisure Gardens	£0.00	£545.00	1004/305	£0.00	£545.00	LG's to be cost neutral. Any balance to EMR for LG improvements. Balance of cost centre minus cross-charge for maintenance.		
NEW	PWLB Repayments	£0.00	£12,500.00	4700/307	£0.00	£12,500.00	To contribute to first repayment in 23/24		
NEW	Hybrid Meeting Tech	£0.00	£5,000.00	4631/605	£0.00	£5,000.00	Project to complete in 2023/24		
	Totals		£99,646.00		£10,656.21	£173,578.90			

	Projected figures. Actual funds at year end to be transferred
	Requires FC approval.

Variations since November 2022

As advised at the time of the report, the figures were projections and subject to change until year-end. Since the November report the following variances can be noted:

- EMR 325 (Play Area) - £8,621 planned to return to general reserves now remaining in EMR for Trent Road project. Balance to be reviewed when project planning commences in 2023/24.
- EMR 337 (Vehicles) - projected spend for temporary vehicle less than budgeted for. Fund to return to general reserves increased by £2,500 (subject to year-end balance).
- EMR 347 (Marketing and Events) – EMR used in year so fund to return to general reserves reduced by £209.