

Meeting	Finance & Policy Committee
Date	17 th March 2026
Report Title	EMR Review
Agenda Reference	10
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Consultant's Recommendation:

1. To approve year-end movements from General Reserves to Ear Marked Reserves as follows:
 - a) The balance of Elections (4090/101) to EMR 323
 - b) The balance of Play Area Refurbishment and Play Equipment Repairs (4316/302 & 4305/302) to EMR 325
 - c) The balance of Arboricultural work (4301/307) to EMR 328
 - d) The balance of Minibus (4621/605) to EMR 329
 - e) Movement of £47.58 from to EMR 330
 - f) The net balance of cost centre 305 (Leisure Gardens) to EMR 356
 - g) Movement of £59.51 from EMR 358 to remove negative balance
 - h) The balance of Surface Repairs (4518/302) to EMR 362
 - i) The balance of Grass Repairs and Mower Lease (4514/307 & 4515/307) to EMR 366
 - j) The balance of Street Sweeper Maintenance (4634/307) to EMR 368
 - k) The balance of GMF NNDR (4703/307) to EMR new.

Year-End Movements

During budget setting and year end preparation, certain budget lines have been proposed to be moved into Ear Marked Reserves (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 EMR's. This is why the recommendation is that funds are moved from general reserves rather than the individual budget lines.

Chief Officer & RFO: Georgina Morgan Denn BA (Hons) FSLCC | Chairman: Councillor Vinay Manro

