

Review of Earmarked Reserves

Background

The Council currently holds £219,932 in earmarked reserves, as detailed below. A review of underspent budgets from 2025-26 has resulted in a recommendation to move additional funding into reserves.

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR - Bulmer Cott Fund	28,511.36		28,511.36
321 EMR - Wilmot Meadow S106	34,908.61		34,908.61
322 EMR - Digitisation of records	1,000.00		1,000.00
323 EMR - Service Support	38,491.26	0.00	38,491.26
324 EMR - Street Lighting Column r	0.00	29,633.00	29,633.00
325 EMR Neighbourhood Fund	6,610.24	768.11	7,378.35
326 EMR Elections	7,364.69		7,364.69
327 EMR Pensions	7,572.00		7,572.00
328 EMR Play equipment	9,500.00		9,500.00
329 EMR recreation Ground toilets	6,600.51		6,600.51
330 EMR Swimming Pool Liner	3,000.00		3,000.00
331 EMR Highways Projects	1,886.00		1,886.00
332 EMR Cemetery Maintenance	0.00	7,725.00	7,725.00
333 EMR Cemetery Extension	10,000.00	2,000.00	12,000.00
334 EMR Public Toilets	690.00		690.00
335 EMR Christmas Festival	1,931.89	100.00	2,031.89
336 EMR Town Improvements	0.00	79.63	79.63
337 EMR Christmas Lights	2,952.41		2,952.41
338 EMR Skate Park	2,900.00	2,000.00	4,900.00
341 EMR Christmas Lights Comp	600.00		600.00
342 EMR Christmas Fest Deposits	100.00	-100.00	0.00
343 EMR WEF	1,597.50		1,597.50
345 EMR Allotment Deposits	250.00	50.00	300.00
347 EMR Jubilee Square Tree	79.63	-79.63	0.00
348 EMR Mayoral Chain	2,325.00		2,325.00
349 EMR Event Infrastructure	1,120.01		1,120.01
350 EMR Staffing Projects	665.00		665.00
351 EMR Website Upgrade	1,000.00		1,000.00
352 EMR Market Infrastructure	1,100.00		1,100.00
353 EMR Pendulum Swing	0.00	5,000.00	5,000.00
	172,756.11	47,176.11	219,932.22

Completed Transfers

The following transfers to Earmarked reserves have been completed.

	Amount	From 2025-26	To EMR
F&CG Dec 2025	7,725	Cemetery Income above £18k	Cemetery Maintenance
	5,000	General Reserve	Pendulum Swing
Budget for EMR	2,000	Cemetery Extension Budget	Cemetery Extension
	2,000	Skate Park Budget	Skate Park
Rationalisation	100	Christmas deposits	Christmas Festival
	79.63	Jubilee Square Tree EMR	Town Improvements
Project costs	29,633	Column Replacement*	Lighting

*Budget only underspent because the electrical connections will be carried out in 2026-27.

Proposed Transfers

25-26 Budget	Amount	To EMR Budget	New EMR Balance
Swimming Pool	3,607	Bulmer Cottage	32,118.36
Toilet Repairs	4,000	Public Toilets	4,690
Town Improvements	2,000	Town Improvements	2,079.63
Office Hire	4,000	Office	4,000
Cemetery Extension	2000	Cemetery Extension	

Decision Required

To approve the transfers as outlined above.