

## Appendix E

### Reserves

The committee is asked to note the following changes (marked in red in the spreadsheet that follows):

The 4 reserves that included CIL in their textual description have had “CIL” removed, as it has not proved to be a helpful distinction. Whether or not an expenditure comes under CIL is decided annually item by item, on making a return to SODC, and does not need to be closely monitored during the year.

345 EMR Cil was renamed to 345 EMR Community Infrastructure Levy for better clarity.

350 EMR Pedestrian safety Projects had (MIGGS) appended to its name for better clarity.

The £37,514.13 in 435 EMR Sheepcot Recreation Ground was transferred to join the £25,000.00 already in 346 EMR Sheepcot improvements and 435 EMR Sheepcot Recreation Ground has been marked as completed. This puts all the Sheepcot improvement EMRs in a single cost code.

The following spreadsheet includes the cost codes linked to each EMR. Most EMRs that did not have linking cost codes now have them, so that funds can be spent if approved.

10 August 2025 (2025-2026)

<u>Reserve</u>	<u>Opening Balance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>Current Balance</u>	
<b>Capital</b>						
310 Operating (General) Reserve		71,554.50			71,554.50	
<b>Total Capital</b>	<b>0.00</b>	<b>71,554.50</b>			<b>71,554.50</b>	
<b>Earmarked</b>						
320 EMR Operating Reserve	71,464.00	-71,464.00			0.00	linked from not linked - code completed
325 EMR Tree felling/pruning/replacement	9,474.50		5,362.91		4,111.59	8210 Trees EMR
330 EMR Playground Equipment	27,000.00				27,000.00	8105 Playgrounds equipment EMR
340 EMR Car Park Reserves	12,502.51	1,500.00			14,002.51	8340 Car Park Resurfacing EMR
345 EMR <del>CIL</del> Community Infrastructure Levy	79,091.20	-79,091.20			0.00	8345 CIL Receipts EMR
350 EMR Pedestrian Safety Projects (MIGGS)	511.17				511.17	8350 Pedestrian Safety (MIGGS) EMR
355 EMR Street Lighting Replacement	22,836.51	25,361.89	33,829.76		14,368.64	8170 Street Light Replacements EMR
365 EMR Security	3,249.04				3,249.04	8365 Security EMR
370 EMR Public Spaces Strategy	11,007.37	7,500.00			18,507.37	8370 Public Spaces Strategy EMR
385 EMR WHBG Reserved Plots	5,500.00				5,500.00	not linked
410 EMR WHBG - 99Y Maintenance	7,000.00	1,000.00			8,000.00	not linked
415 EMR Public Buildings	10,180.00				10,180.00	8150 Public Buildings EMR
425 EMR Freedom of Goring		1,000.00			1,000.00	8425 Freedom of Goring EMR
430 EMR Previous Financial Year Commitments					0.00	not linked
435 EMR Sheepcot Recreation Ground	37,514.13	-37,514.13			0.00	not linked - code completed
346 EMR <del>CIL</del> Sheepcot improvements	22,457.00	17,557.13			40,014.13	8346 Sheepcot improvements EMR
348 EMR <del>CIL</del> Playground refurbishment	70,991.31	133,008.69	1,819.12		202,180.88	8348 Playgrounds refurbishment EMR
349 EMR <del>CIL</del> Traffic calming	14,811.75				14,811.75	8349 Traffic calming EMR
440 EMR Environmental projects	10,000.00	-10,000.00			0.00	not linked - code completed
347 EMR WHBG Natural Burials setup		15,000.00			15,000.00	8450 Natural BG setup
441 EMR <del>CIL</del> WHBG OCC Cllr Priority Fund 467	3,205.00		240.00		2,965.00	8441 WHBG OCC Cllr Priority Fund 467
360 EMR Office relocation OCC Cllr Priority Fund	1,535.19				1,535.19	8360 Office relocation OCC Cllr Priorit
<b>Total Earmarked</b>	<b>420,330.68</b>	<b>3,858.38</b>	<b>41,251.79</b>		<b>382,937.27</b>	
<b>TOTAL RESERVE</b>	<b>420,330.68</b>	<b>75,412.88</b>	<b>41,251.79</b>		<b>454,491.77</b>	
<b>GENERAL FUND</b>					68,891.14	
<b>TOTAL FUNDS</b>					523,382.91	