

## Breakdown of reserves held

Please complete or update the **highlighted boxes** to help provide a breakdown of the types of reserves held

	£	£	£
<b>Earmarked reserves:</b>			
Description of reserve:			
CIL	1845		
Flood defence	2000		
Mower	2000		
Recreation	6000		
Contingency	3000		
		14845	
<b>Restricted (ring-fenced) reserves:</b>			
Description of reserve:			
		0	
<b>General reserves</b>	2408	2408	
<b>Total reserves</b>			<b>17253</b>
<b>Box 7 per Annual Return</b>			17,253
<b>Difference</b>			<b>0</b>
<b>Explanation of difference (if applicable):</b>			

**Column B** - Each reserve should be renamed to show the specific purpose / name given by this authority.

**Column D** - Earmarked items - a value for the amount earmarked for each specific reserve should be entered and the number can be reduced or extended as appropriate.

Earmarked items are reserves carved out from general reserves. They may have come from donations, or they may be used for other than the purpose for which the Council has designated/declared that they are being held for. For example, a reserve for flood defence should not be used for recreation. NB: A Council needs to formally designate and minute decisions to earmark funds. And similarly, if the Council has designated a reserve for a purpose for which they have not been designated, the Council needs to take a decision to un-designate the reserve. It is part of the budget review to ensure the Council are holding appropriate levels of funding and using it for the intended purpose in the annual budget together.

**Column D** - Ring-fenced items - a value for the amount restricted (ring-fenced) for each specific reserve should be entered and the number can be reduced or extended as appropriate.

Ring fenced items are reserves which may have been raised or donated to the Council for a specific purpose or reserve. For example, S106 would be ringfenced as there are limitations on what it can be used for.

**Column D** - General reserves - this should relate to normal operating funds (reserves held for the general purpose) and should be the difference between the total of all Earmarked reserves and Restricted (ring-fenced) reserves and the AGAR.

held by the authority at the year end:

tered. There maybe fewer than 5 reserves or more and

events or fees charged but they have no restrictions on purpose.

ouncil require to use these 'designated' general funds for re-designate the funds and minute their decision. This t as the Council intended to when the Council put their

should be entered. There maybe fewer than 5 reserves

stricted purpose which cannot be used for anything else.

eneral running of the Council with no specific/defined  
fenced) reserves, and the value of Box 7 on Section 2 of