

Breakdown of reserves held

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

	£	£	£
Earmarked reserves:			
Description of reserve:			
<div style="background-color: yellow; width: 200px; height: 80px;"></div>	<div style="background-color: yellow; width: 80px; height: 80px;"></div>	<hr style="width: 80px; margin-left: 0;"/>	0
Restricted (ring-fenced) reserves:			
Description of reserve:			
<div style="background-color: yellow; width: 200px; height: 80px;"></div>	<div style="background-color: yellow; width: 80px; height: 80px;"></div>	<hr style="width: 80px; margin-left: 0;"/>	0
General reserves	<div style="background-color: yellow; width: 80px; height: 20px; display: inline-block;">6797</div>	<hr style="width: 80px; margin-left: 0;"/>	6797
Total reserves		<hr style="width: 80px; margin-left: 0;"/>	6797
Box 7 per Annual Return		<hr style="width: 80px; margin-left: 0;"/>	<div style="background-color: yellow; width: 80px; height: 20px; display: inline-block;">6,797</div>
Difference		<hr style="width: 80px; margin-left: 0;"/>	0
Explanation of difference (if applicable):			

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. The number can be reduced or extended as appropriate.

Earmarked items are reserves carved out from general reserves. They may have come from donations, even though they can be used for other than the purpose for which the Council has designated/declared that they are being held for. NB: A Council needs to formally designate and make decisions to earmark funds. And similarly, if the Council has earmarked funds for a specific purpose for which they have not been designated, the Council needs to take a decision to un-designate/return the funds to the general budget review to ensure the Council are holding appropriate levels of funding and using it as part of the budget together.

Column D - Ring-fenced items - a value for the amount restricted (ring-fenced) for each specific reserve should be entered. 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 or restricted purpose. 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 and should be the difference between the total of all Earmarked reserves and Restricted (ring-fenced) rese

d by the authority at the year end:

red. There maybe fewer than 5 reserves or more and the

nts or fees charged but they have no restrictions on what
s.

uncil require to use these 'designated' general funds for a
re-designate the funds and minute their decision. This is
ie Council intended to when the Council put their annual

ould be entered. There maybe fewer than 5 reserves or

stricted purpose which cannot be used for anything else.

running of the Council with no specific/defined purpose)
ives, and the value of Box 7 on Section 2 of the AGAR.