Breakdown of reserves held

Please complete or update the **highlighted boxes** to help provide a breakdown of the types of reserves held by the authority at the year end:

	£	£	£
Earmarked reserves:			
Description of reserve:			
			-
Restricted (ring-fenced) reserves:			
Description of reserve:			
CIL	4,056.00		
			4,056.00
General reserves	63,097.35		
			59,041.35
Total reserves			**63,097.35**
Box 7 per Annual Return			66,031.00
Difference			**- 2,933.65** *Rounding*

VAT	2,934.00
Difference per breakdown	- 2,933.65
	0.35

Explanation of difference (if applicable): ***The difference is the VAT treated as a debtors***

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. There maybe fewer than 5 reserves or more and the nu
or extended as appropriate.
Earmarked items are reserves carved out from general reserves. They may have come from donations, events or fees charged but they have no restrictions on what
other than the Council has designated/declared that they are being held for X purpose.
NB: A Council needs to formally designate and minute decisions to earmark funds. And similarly, if the Council require to use these 'designated' general funds for a p
have not been designated, the Council needs to take a decision to un-designate/re-designate the funds and minute their decision. This is part of the budget review
are holding appropriate levels of funding and using it as the Council intended to when the Council put their annual budget together.

Column D - Ring-fenced items - a value for the amount restricted (ring-fenced) for each specific reserve should be entered. There maybe fewer than 5 reserves or r
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 which cannot be used for anything else. For
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 running of the Council with no specific/defined purpos
difference between the total of all Earmarked reserves and Restricted (ring-fenced) reserves, and the value of Box 7 on Section 2 of the AGAR.

umber can be reduced

t they can be used for

urpose for which they
to ensure the Council

more and the number

example, S106 would

se) and should be the