

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

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, etc. what they can be used for 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 has a purpose for which they have not been designated, the Council needs to take a decision to un-designate. This is part of the budget review to ensure the Council are holding appropriate levels of funding and using it in the annual budget together.

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

ld by the authority at the year end:

PROVIDE AN EXPLANATION FOR THIS DIFFERENCE

ered. There maybe fewer than 5 reserves or more and

vents or fees charged but they have no restrictions on
urpose.

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

should be entered. There maybe fewer than 5 reserves

tricted purpose which cannot be used for anything else.

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