

## 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:

	£	£	£
<b>Earmarked reserves:</b>			
Description of reserve:			
Strategic Infrasture Reserve	275000		
Village Hall Capital Reserve	200000		
Asset Replacement Reserve	120000		
Income Stablisation Reserve	50000		
Election Reserve	10000		
Community Projects Reserve	10714.71		
		665714.7	
<b>Restricted (ring-fenced) reserves:</b>			
Description of reserve:			
			0
<b>General reserves</b>	30000		
		30000	
<b>Total reserves</b>			<b>695714.7</b>
<b>Box 7 per Annual Return</b>			<b>705,592</b>
<b>Difference</b>			<b>-9877</b>

**PLEASE PROVIDE AN EXPLANATION FOR THIS**

### Explanation of difference (if applicable):

Income generated from the hire of the Village Hall in 2025–26 was significantly higher than forecast in the budget. Budgeting for this asset each year is considerably lower than actual. For example, the estimated income included in the Council’s 2025–26 budget was £14,500, whereas the final income received was £21,000.

**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 i 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 restriction. 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 fu have 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 r 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 i 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 ar 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/define between the total of all Earmarked reserves and Restricted (ring-fenced) reserves, and the value of Box 7 on Section 2 of the AGAR.

## DIFFERENCE

challenging, as income can vary

1.

more and the number can be reduced or

s on what they can be used for other than

nds for a purpose for which they have not  
review to ensure the Council are holding

reserves or more and the number can be

anything else. For example, S106 would be

ed purpose) and should be the difference