

## Breakdown of reserves held

## ESKDALE PARISH COUNCIL

Please complete or update the highlighted boxes to help provide a breakdown of the typ

|                                                   | £    | £    | £             |
|---------------------------------------------------|------|------|---------------|
| <b>Earmarked reserves:</b>                        |      |      |               |
| Description of reserve:                           |      |      |               |
| Community Plan projects                           | 5000 |      |               |
|                                                   |      | 5000 |               |
| <b>Restricted (ring-fenced) reserves:</b>         |      |      |               |
| Description of reserve:                           |      |      |               |
| repairs to war memorial                           | 1200 |      |               |
| Footlight maint                                   | 340  |      |               |
|                                                   |      | 1540 |               |
| <b>General reserves</b>                           | 6524 | 6524 |               |
| <b>Total reserves</b>                             |      |      | <b>13064</b>  |
| <b>Box 7 per Annual Return</b>                    |      |      | <b>13,064</b> |
| <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 k

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

Earmarked items are reserves carved out from general reserves. They may have corr restrictions on what they can be used for other than the Council has designated/declarec NB: A Council needs to formally designate and minute decisions to earmark funds. A general funds for a purpose for which they have not been designated, the Council needs minute their decision. This is part of the budget review to ensure the Council are holc 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 reserves 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 anything else. For example, S106 would be ringfenced as there are limitations on what it

**Column D** - General reserves - this should relate to normal operating funds (reserves for a specific/defined purpose) and should be the difference between the total of all Earmarked funds and the total of Box 7 on Section 2 of the AGAR.

erve should be entered. There maybe fewer than 5 reserves or  
re from donations, events or fees charged but they have no  
d that they are being held for X purpose.  
and similarly, if the Council require to use these 'designated'  
to take a decision to un-designate/re-designate the funds and  
ding appropriate levels of funding and using it as the Council

specific reserve should be entered. There maybe fewer than 5  
for a specific or restricted purpose which cannot be used for  
can be used for.

erves held for the general running of the Council with no  
d reserves and Restricted (ring-fenced) reserves, and the value