Explanation for 'high' reserves

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end: 31st March 2025

	£	£	£	
Earmarked reserves:				
Tree, furniture & equipment			5000	
Unforeseen legal fees			5000	
Risks not covered by insurance			5000	
		1	5000	
General reserve		1	2310	
			0	
Total reserves (must agree to Bo	х 7)			27310