

Attachment 1.4 - Earmarked Reserves - Year ended 31 March 2026

Guidance per the Practitioner's Guide 2025

Point 1.13 - "The authority needs to have regard to the need to put in place a General Reserve Policy and have reviewed the level of reserves held." Point 5.208 - "As authorities have no legal powers to hold revenue reserves other than those for reasonable working capital needs for earmarked purposes, whenever an authority's year-end general reserve is less than three months or more than twelve months an explanation should be provided to the external auditor".

Instructions for completing this template

1. Please populate the Annual Governance and Accountability Return (AGAR) figures for the total current year expenditure i.e.,
2. The template will calculate the total value of revenue expenditure incurred in the period (which is the upper limit for the value of general reserves held by the authority).
3. Please enter the value of balances carried forward (Box 7) for the level of general reserves held by the authority. A warning will be generated if the value is less than the total revenue expenditure.
4. Please outline any earmarked reserves the authority hold in the 'Earmarked Reserves' section. Once a sufficient explanation has been provided, the value of the earmarked reserves will be deducted from the total revenue expenditure to arrive at the final value of general reserves held by the authority.

Annual Governance and Accountability Return (AGAR)	2025-26
Box 4 Staff Costs	3,070.00
Box 5 Loan interest/capital repayments	-
Box 6 Other payments	14,380.00
Total Revenue Expenditure	17,450.00

Box 7 Balances carried forward	9,066.00
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Explanation required?	No
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Earmarked Reserves	
Community projects	3,000.00

Total Earmarked Reserves	3,000.00

Unearmarked / General Reserves	6,066.00
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Explanation sufficient?	Yes
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Level and purpose of all Earmarked Reserves, or for specifically identified purposes, of net revenue expenditure

Boxes 4, 5 and 6.

(for unearmarked/general reserves).

Will appear if an explanation is required regarding the level of reserves held. If an explanation is provided, this will be shown as 'Yes' in the 'Explanation sufficient?' line.

