

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 and purpose of all Earmarked

Point 5.208 - "As authorities have no legal powers to hold revenue reserves other than those for reasonable working capital needs, or for specifically earmarked general reserve is less than three months or more than twelve months of net revenue expenditure 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., Boxes 4, 5 and 6.
2. The template will calculate the total value of revenue expenditure incurred in the period (which is the upper limit for the value of unearmarked/general reserves)
3. Please enter the value of balances carried forward (Box 7) for the level of general reserves held by the authority. A warning will appear if an explanation is req
4. Please outline any earmarked reserves the authority hold in the 'Earmarked Reserves' section. Once a sufficient explanation is provided, this will be shown as

Annual Governance and Accountability Return (AGAR)	2025-26
Box 4 Staff Costs	2,648.00
Box 5 Loan interest/capital repayments	-
Box 6 Other payments	8,518.00
Total Revenue Expenditure	11,364.00
Box 7 Balances carried forward	36,720.00
Explanation required?	Yes
Earmarked Reserves	
Forthcoming Solicitors Charges	5,000.00
Earmarked for traffic calming (possible interactive speed sign)	5,000.00
Earmarked for IT equipment for new Councillors and clerk	5,000.00
Earmarked for flood prevention work	5,000.00
Earmarked for refresh of parish wide facilities (seats/signage/bus shelters)	2,000.00
Earmarked for request for funding to improve parish	2,000.00
Earmarked for upgrade of litter/dog litter bins across parish	2,000.00
Total Earmarked Reserves	26,000.00
Unearmarked / General Reserves	10,720.00
Explanation sufficient?	Yes