

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 Reserves"

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 purposes, whenever an authority's year-end 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 required regarding the level of reserves held.
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 'Yes' in the 'Explanation sufficient?' line.

Annual Governance and Accountability Return (AGAR)	2025-26
Box 4 Staff Costs	30,175.00
Box 5 Loan interest/capital repayments	0.00
Box 6 Other payments	94,665.00
Total Revenue Expenditure	124,840.00
Box 7 Balances carried forward	
Explanation required?	No
Earmarked Reserves	
Ring fenced for Churchyard and Wall	£10,293.00
Ring fenced for Community & Amenities (C&A) Contingency	£5,000.00
Ring fenced for War Memorial	£2,000.00
Ring fenced General Reserves	£7,000.00
Ring fenced for Elections	£1,560.93
Ringfenced for Community & Amenities (The Gore)	£753.60
Ringfenced for Grounds Maintenance	£2,750.11
Ring fenced donation VS 2019	£300.00
Ring fenced Community Orchard (was Queens Green Canopy)	£1,235.00
Ringfenced for Wellbeing	£1,853.64
Ringfenced for Burial Ground	£500.00
Ringfenced Allotments	£1,000.00
Ringfenced Tree Maintenance	£5,000.00
Ringfenced Professional Fees	£5,000.00
Ringfenced Highways	£500.00
Ringfenced Twinning	£70.00
Ringfenced D Day / VE Day	£653.56
Total Earmarked Reserves	45,469.84
Unearmarked / General Reserves	-45,469.84
Explanation sufficient?	Yes