

## Earmarked Reserves - Year ended 31 Mar

### Guidance per the Practitioner's Guide 2025

Point 1.13 - *"The authority needs to have regard to the n*

Point 5.208 - *"As authorities have no legal powers to hold  
whenever an authority's year-end general reserve is less  
external auditor".*

### Instructions for completing this template

1. Please populate the Annual Governance and Account
2. The template will calculate the total value of revenue €
3. Please enter the value of balances carried forward (Bc
4. Please outline any earmarked reserves the authority h



## Year 2026

"Need to put in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves"

do not have revenue reserves other than those for reasonable working capital needs, or for specifically earmarked purposes, for less than three months or more than twelve months of net revenue expenditure an explanation should be provided to the

Ability Return (AGAR) figures for the total current year expenditure i.e., Boxes 4, 5 and 6.

Expenditure incurred in the period (which is the upper limit for the value of unearmarked/general reserves).

Box 7) for the level of general reserves held by the authority. A warning will appear if an explanation is required regarding the level held in the 'Earmarked Reserves' section. Once a sufficient explanation is provided, this will be shown as 'Yes' in the 'Explanation

Annual Governance and Accountability Return (AGAR)	2025-26
Box 4 Staff Costs	5,995.00
Box 5 Loan interest/capital repayments	-
Box 6 Other payments	3,159.00
<b>Total Revenue Expenditure</b>	<b>9,154.00</b>

<b>Box 7 Balances carried forward</b>	<b>33,571.00</b>
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<b>Explanation required?</b>	<b>Yes</b>
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Earmarked Reserves	
Defibrillator and beacon upkeep	1,000.00
Requirement for running allotments once brought forward by Planning Appn	10,000.00
Potential need for equipping Community Centre	15,000.00

<b>Total Earmarked Reserves</b>	<b>26,000.00</b>

<b>Unearmarked / General Reserves</b>	<b>7,571.00</b>
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<b>Explanation sufficient?</b>	<b>Yes</b>
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