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**Insert name of Parish**      PLUCKLEY PARISH COUNCIL  
**Attachment 1.4 - Earmarked Reserves**

**Guidance per the Practitioner's Guide 2025**

Point 1.13 - *"The authority needs to have regard to :*

Point 5.208 - *"As authorities have no legal powers to  
general reserve is less than three months or more*

**Instructions for completing this template**

1. Please populate the Annual Governance and Acc
2. The template will calculate the total value of reve
3. Please enter the value of balances carried forwar
4. Please outline any earmarked reserves the autho



UNCIL

**- Year ended 31 March 2026**

*the need to put in place a General Reserve Policy and have reviewed the level and purpose of holding revenue reserves other than those for reasonable working capital needs, or for special purposes, for more than twelve months of net revenue expenditure an explanation should be provided to the*

Accountability Return (AGAR) figures for the total current year expenditure i.e., Boxes 4, 5 and 6. The AGAR is the total revenue expenditure incurred in the period (which is the upper limit for the value of unearmarked reserves held by the authority. A warning will appear if an authority holds in the 'Earmarked Reserves' section. Once a sufficient explanation is provided, the

| Annual Governance and Accountability Return (AGAR) |
|----------------------------------------------------|
| Box 4 Staff Costs                                  |
| Box 5 Loan interest/capital repayments             |
| Box 6 Other payments                               |
| <b>Total Revenue Expenditure</b>                   |

|                                       |
|---------------------------------------|
| <b>Box 7 Balances carried forward</b> |
|---------------------------------------|

|                              |
|------------------------------|
| <b>Explanation required?</b> |
|------------------------------|

| Earmarked Reserves              |
|---------------------------------|
|                                 |
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|                                 |
|                                 |
|                                 |
|                                 |
| <b>Total Earmarked Reserves</b> |

|                                       |
|---------------------------------------|
| <b>Unearmarked / General Reserves</b> |
|---------------------------------------|

|                                |
|--------------------------------|
| <b>Explanation sufficient?</b> |
|--------------------------------|



se of all Earmarked Reserves"

cifically earmarked purposes, whenever an authority's year-end external auditor".

d 6.  
ed/general reserves).  
n explanation is required regarding the level of reserves held.  
is will be shown as 'Yes' in the 'Explanation sufficient?' line.

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| 122 467 00 |

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| Yes |
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