

Appendix 7 – Reserves

Lewes District Council Statement of Reserves

Description	Balance as at 31/03/2022 £	2022/23 Net Commitments £	Expected Balance as at 31/03/2023 £	2023/24 Net Commitments £	Expected Balance as at 31/03/2024 £	2024/25 Net Commitments £	Expected Balance as at 31/03/2025 £	2025/26 Net Commitments £	Expected Balance as at 31/03/2026 £
Asset Management	(1,318,000)	663,000	(655,000)		(655,000)		(655,000)		(655,000)
Revenue Grants and Contributions	(1,327,000)	313,800	(1,013,200)		(1,013,200)		(1,013,200)		(1,013,200)
Strategic Change	(872,000)	150,000	(722,000)		(722,000)		(722,000)		(722,000)
Vehicle & Equipment Replacement	(500,000)	150,000	(350,000)		(350,000)		(350,000)		(350,000)
Election Reserve	0		0	139,750	139,750	(110,250)	29,500	(110,250)	(80,750)
Managing In Year Economic Downturn	0		0		0		0		0
Capital Receipts	(132,000)		(132,000)		(132,000)		(132,000)		(132,000)
Business Rates Equalisation Reserve	(861,000)	(1,187,225)	(2,048,225)	979,866	(1,068,359)	(262,325)	(1,330,684)	(262,325)	(1,593,009)
Income Protection	(125,000)	93,373	(31,627)		(31,627)		(31,627)		(31,627)
Capital Financing Support	(500,000)		(500,000)		(500,000)		(500,000)		(500,000)
Community Grants	(105,000)		(105,000)		(105,000)		(105,000)		(105,000)
Cost of Living Pressures	(700,000)		(700,000)		(700,000)		(700,000)		(700,000)
Resilience Fund	(750,000)	750,000	0		0		0		0
Total Earmarked Reserves	(7,190,000)	932,948	(6,257,052)	1,119,616	(5,137,436)	(372,575)	(5,510,011)	(372,575)	(5,882,586)
S31 Grant NNDR (timing difference)	(2,802,000)	2,802,000	0		0		0		0
Economic Regeneration (NHEZ)	(3,086,000)		(3,086,000)						
General Fund Revenue Account	(4,615,000)	664,543	(3,950,457)	(20,791)	(3,971,248)	500,000	(3,471,248)		(3,471,248)
HRA Balances	(4,238,000)	(175,000)	(4,413,000)		(4,413,000)		(4,413,000)		(4,413,000)