

2025/26 Reserves Position

Reserve Type & Title	Purpose of Reserve	2025/26 Opening Balance £'000	Contribution to/(from) Reserves (pre M9) £'000	Movement Between Reserves £'000	Contribution to/(from) Reserves (post M9) £'000	2025/26 Estimated closing balance £'000
General Reserve						
Working Balances (MTFS)	Working Balances to support MTFS	791	-118	0	181	854
Approved Risk Reserves						
Working Balances (Minimum)	Working Balances	672	0	0	0	672
Planning Reserve	To fund unforeseen planning inquiries, changes to future delegation arrangements, significant income falls and support for neighbourhood plans	358	0	0	(25)	333
Earmarked Reserves						
Partnership Management Plan Reserve	To fund outcomes identified in the Partnership Management Plan	216	-116	0	0	100
Strategic Fund	Reserve to hold unspent Strategic Fund Allocations	317	-64	0	0	253
Affordable Housing	Funds to implement an Affordable Housing Strategy within the NP	161	0	0	0	161
Invest to Save	To Support future schemes to save money in future years	1,017	0	0	0	1,017
Trading Company Borrowing Reserve	To allow the company to borrow funds to purchase assets to allow operations at SSCP to begin	220	-220	0	0	0
Climate Change Fund Reserve	Funds to support the Authority becoming a 'net zero organisation by 2030	42	0	0	0	42

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Nature Based Solutions (Green Finance) Reserve	Funds to support the management of nature recovery funded from income received in previous years	497	-30	0	0	467
Funds held in lieu of Agreements						
South Downs Way	Funding transferred from South Downs Joint Committee	20	-20	0	0	0
Section 106 Receipts Reserve	Receipts primarily used to develop infrastructure within the National Park	339	0	0	0	339
Section 106 interest on statutory receipts		586	0	0	0	586
Community Infrastructure Levy Reserve*		7,811	-390	0	0	7,421
Capital Reserves						
Capital Receipts	Proceeds from disposal of assets available for use on capital expenditure	39	0	0	0	39
Estates Management Reserve	To support refurbishment of area offices	50	0	0	0	50
Vehicle Repairs and Renewals	To fund purchase of replacement vehicles	5	0	0	0	5
Total Reserves Balances		13,141	-958	0	156	12,339

*The value of the Community Infrastructure Levy reserve represents amounts receivable in accordance with Financial Regulations and the Town and County Planning Act 1990.

The reserve value may not represent the value of actual income received due to agreed payment terms and profile of payments for some developments.