



# Whole of Government Accounts 2018-19

## Local Authority Reserves

LG/WGA/06

### **Introduction**

This Whole of Government Account (WGA) release provides details of the usable financial reserves held by Local Authorities in Wales as at 31 March 2019 and 31 March 2018.

### **Definitions**

***Usable Reserves*** - those that can be applied to fund expenditure or reduce local taxation

### ***Earmarked Reserves***

Earmarked reserves are allocated for future identified major costs, for example, for a future construction project like a new school, insurance liabilities or a large legal case pending.

### ***Capital Grants Unapplied***

The Capital Grants Unapplied Account (Reserve) holds the grants and contributions received towards capital projects for which the Authority has met the conditions but which have yet to be applied to meet expenditure.

### ***Schools Reserves***

These are funds that schools carry forward from one year to the next and arise from underspends and overspends against schools allocations over time.

### ***Capital Receipts***

The Local Authority financing regime restricts the use of capital receipts to only be used to fund capital expenditure or repay debt.

### ***HRA Balance***

These are funds ring-fenced for use on council housing purposes

### ***Unallocated/General Reserves***

Non-earmarked or general reserves make up the balance of reserves and are unallocated funds available to be deployed to manage in-year risks and unforeseen short-term pressures.

	USABLE RESERVES						TOTAL USABLE RESERVES
	General or Unallocated Reserves	HRA Balance	Capital Receipts Reserve	Schools Reserve	Capital Grants Unapplied Account	Other Earmarked Reserves	
<i>carried forward at 31 March 2019</i>							
County & County Borough Councils	£m	£m	£m	£m	£m	£m	£m
Anglesey	5.9	8.4	1.2	0.6	0.0	8.7	24.8
Blaenau Gwent	6.2	0.0	6.5	1.0	0.7	5.8	20.2
Bridgend	8.8	0.0	17.9	0.6	1.5	47.5	76.3
Caerphilly	15.1	6.0	10.0	2.0	11.6	73.8	118.5
Cardiff	14.3	9.5	8.5	4.9	0.0	48.9	85.9
Carmarthenshire	10.3	14.3	6.0	-0.4	5.6	83.9	119.7
Ceredigion	5.6	0.0	5.9	1.8	1.2	16.8	31.2
Conwy	2.4	0.0	1.5	2.5	2.8	9.2	18.4
Denbighshire	7.5	1.7	6.4	-0.2	4.6	30.7	50.8
Flintshire	14.0	2.2	15.9	1.3	7.1	12.0	52.6
Gwynedd	7.1	0.0	2.1	4.0	6.0	53.8	73.0
Merthyr Tydfil	4.7	0.0	0.0	1.8	0.8	9.1	16.3
Monmouthshire	7.1	0.0	4.6	-0.2	0.0	6.6	18.1
Neath PT	21.0	0.0	7.0	1.1	10.5	39.3	78.8
Newport	5.0	0.0	8.3	3.1	0.0	85.1	101.6
Pembrokeshire	7.1	0.8	10.9	2.5	0.0	43.3	64.6
Powys	9.1	1.1	7.2	-0.3	1.1	18.0	36.2
RCT	10.5	0.0	3.3	3.0	17.0	106.0	139.8
Swansea	9.4	6.2	9.3	8.8	15.5	58.9	107.9
Torfaen	7.9	0.0	9.6	2.9	4.4	8.3	33.1
Vale of Glam	13.6	2.7	15.1	2.8	6.2	64.7	105.1
Wrexham	7.0	5.0	17.4	1.8	2.6	20.1	54.0
<b>All County &amp; County Borough Councils</b>	<b>199.6</b>	<b>57.9</b>	<b>174.7</b>	<b>45.5</b>	<b>98.9</b>	<b>850.5</b>	<b>1,427</b>
<b>Police</b>							
Dyfed Powys	4.0	0.0	0.0	0.0	0.4	11.8	16.2
Gwent	9.0	0.0	2.3	0.0	0.0	44.0	55.3
North Wales	4.4	0.0	0.0	0.0	0.0	19.3	23.7
South Wales	9.9	0.0	0.0	0.0	0.0	17.2	27.1
<b>All Police</b>	<b>27.3</b>	<b>0.0</b>	<b>2.3</b>	<b>0.0</b>	<b>0.4</b>	<b>92.2</b>	<b>122.2</b>
<b>Fire &amp; Rescue Authorities</b>							
Mid & West Wales	0.9	0.0	0.0	0.0	0.0	7.7	8.6
North Wales	1.4	0.0	0.0	0.0	0.0	0.8	2.1
South Wales	3.0	0.0	0.9	0.0	0.0	12.4	16.3
<b>All Fire &amp; Rescue Authorities</b>	<b>5.3</b>	<b>0.0</b>	<b>0.9</b>	<b>0.0</b>	<b>0.0</b>	<b>20.9</b>	<b>27.1</b>

Source: 2018-19 Whole of Government Accounts-round 2 forms

	USABLE RESERVES						TOTAL USABLE RESERVES
	General or Unallocated Reserves	HRA Balance	Capital Receipts Reserve	Schools Reserve	Capital Grants Unapplied Account	Other Earmarked Reserves	
<i>carried forward at 31 March 2018</i>							
<b>County &amp; County Borough Councils</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Anglesey	6.9	7.4	0.3	1.9	0.0	7.6	24.1
Blaenau Gwent	6.1	0.0	8.3	0.2	0.7	4.8	20.1
Bridgend	8.3	0.0	21.2	0.4	0.3	47.7	77.9
Caerphilly	13.2	5.1	8.5	2.0	9.1	71.8	109.8
Cardiff	14.3	12.2	21.3	6.0	0.0	55.8	109.6
Carmarthenshire	9.8	20.1	8.6	1.5	0.6	81.1	121.7
Ceredigion	5.5	0.0	6.4	1.9	1.9	14.0	29.7
Conwy	6.3	0.0	1.4	3.4	0.6	11.1	22.7
Denbighshire	7.5	2.2	5.4	-0.3	3.2	29.8	47.7
Flintshire	13.7	1.9	14.1	1.3	4.8	13.6	49.4
Gwynedd	5.9	0.0	1.7	4.0	2.1	42.5	56.2
Merthyr Tydfil	4.7	0.0	0.2	1.8	2.0	14.6	23.4
Monmouthshire	7.1	0.0	3.6	0.2	0.0	7.4	18.2
Neath PT	20.0	0.0	6.8	2.9	10.1	36.6	76.4
Newport	5.9	0.0	8.9	4.8	0.0	82.7	102.3
Pembrokeshire	6.7	0.8	4.9	1.8	0.0	45.3	59.5
Powys	9.7	3.3	7.6	-0.9	1.5	28.3	49.4
RCT	10.7	0.0	1.1	3.4	7.4	129.4	152.1
Swansea	9.4	6.8	6.5	7.3	13.5	51.8	95.1
Torfaen	9.2	0.0	8.5	2.0	2.5	7.5	29.7
Vale of Glam	9.6	0.8	11.3	2.6	1.9	66.5	92.6
Wrexham	7.0	5.0	13.1	2.0	0.6	16.8	44.5
<b>All County &amp; County Borough Councils</b>	<b>197.6</b>	<b>65.5</b>	<b>169.6</b>	<b>50.3</b>	<b>62.6</b>	<b>866.7</b>	<b>1,412</b>
<b>Police</b>							
Dyfed Powys	4.0	0.0	0.0	0.0	0.8	15.7	20.5
Gwent	14.7	0.0	1.7	0.0	0.0	41.3	57.7
North Wales	5.2	0.0	1.5	0.0	0.0	19.2	25.9
South Wales	9.7	0.0	0.0	0.0	0.0	22.2	31.9
<b>All Police</b>	<b>33.6</b>	<b>0.0</b>	<b>3.2</b>	<b>0.0</b>	<b>0.8</b>	<b>98.4</b>	<b>135.9</b>
<b>Fire &amp; Rescue Authorities</b>							
Mid & West Wales	0.4	0.0	0.0	0.0	0.0	8.6	9.0
North Wales	2.1	0.0	0.0	0.0	0.0	0.6	2.7
South Wales	3.0	0.0	0.8	0.0	0.0	15.0	18.8
<b>All Fire &amp; Rescue Authorities</b>	<b>5.4</b>	<b>0.0</b>	<b>0.8</b>	<b>0.0</b>	<b>0.0</b>	<b>24.2</b>	<b>30.5</b>

Source: 2017-18 Whole of Government Accounts-round 2 forms

Local Government Finance Policy

January 2020