



Llywodraeth Cymru
Welsh Government

Whole of Government Accounts 2021-22

Local Authority Reserves

LG/WGA/09

Introduction

This Whole of Government Account (WGA) release provides details of the usable financial reserves held by Local Authorities in Wales at 31 March 2022 and 31 March 2021.

Definitions

Usable Reserves

Those that can be applied to fund expenditure or reduce local taxation.

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.

HRA Balance

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

Capital Receipts

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

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 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.

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.

Table 1: Usable Reserves @ 31 March 2022

	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 2022</i>							
County & County Borough Councils	£m	£m	£m	£m	£m	£m	£m
Anglesey	12.3	12.3	2.4	7.8	0.0	23.2	58.0
Blaenau Gwent	12.8	0.0	8.2	6.2	31.8	26.0	85.0
Bridgend	11.5	0.0	21.8	14.2	6.0	92.5	146.0
Caerphilly	27.2	24.0	12.1	17.3	19.9	132.8	233.3
Cardiff	14.3	26.1	6.8	0.0	7.0	151.0	205.2
Carmarthenshire	13.5	21.9	10.6	15.2	28.6	139.3	229.1
Ceredigion	6.7	0.0	6.6	8.3	5.3	45.6	72.5
Conwy	3.5	0.0	2.5	1.9	4.4	35.8	48.1
Denbighshire	8.3	2.1	7.0	12.4	11.1	44.0	84.8
Flintshire	18.4	5.2	18.0	12.3	15.0	24.9	93.9
Gwynedd	7.9	0.0	2.6	16.7	9.4	106.0	142.6
Merthyr Tydfil	5.7	0.0	0.1	6.3	1.6	28.4	42.1
Monmouthshire*	10.5	0.0	9.1	7.0	0.0	16.1	42.7
Neath Port Talbot	20.2	0.0	8.7	12.6	20.9	72.0	134.3
Newport	6.5	0.0	9.4	15.7	3.2	117.0	151.9
Pembrokeshire	8.1	0.8	13.3	11.2	0.0	79.6	113.0
Powys	9.3	4.2	12.4	8.6	0.5	41.6	76.7
Rhondda Cynon Taf	10.3	0.0	5.7	20.6	38.0	198.5	273.0
Swansea	10.0	5.2	5.6	28.7	30.4	148.0	228.0
Torfaen	15.4	0.0	5.7	11.8	13.6	14.8	61.4
Vale of Glamorgan	12.5	17.4	11.8	13.1	4.6	85.1	144.6
Wrexham	8.4	5.0	22.6	14.7	9.1	38.6	98.4
All County & County Borough Councils	253.4	124.3	202.9	262.8	260.3	1,661.0	2,764.6
Police							
Dyfed Powys	4.0	0.0	0.0	0.0	0.1	14.8	19.0
Gwent	5.1	0.0	0.3	0.0	0.0	28.3	33.7
North Wales	6.0	0.0	2.4	0.0	0.0	34.5	42.8
South Wales	10.3	0.0	0.0	0.0	0.0	37.6	47.9
All Police	25.5	0.0	2.7	0.0	0.1	115.2	143.5
Fire & Rescue Authorities							
Mid & West Wales	1.3	0.0	0.0	0.0	0.0	7.6	8.9
North Wales	1.5	0.0	0.0	0.0	0.2	5.6	7.3
South Wales	3.0	0.0	0.0	0.0	0.0	14.2	17.2
All Fire & Rescue Authorities	5.9	0.0	0.0	0.0	0.2	27.3	33.4

Source: 2021-22 Cycle 2 Whole of Government Accounts returns to HMT

*Source: 2021-22 final published Statement of Accounts.

Table 2: Usable Reserves @ 31 March 2021

	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 2021</i>							
County & County Borough Councils	£m	£m	£m	£m	£m	£m	£m
Anglesey	11.4	9.7	0.8	4.0	0.0	14.1	40.0
Blaenau Gwent	7.3	0.0	7.6	3.7	49.3	17.1	85.0
Bridgend	9.8	0.0	21.5	8.5	0.3	74.3	114.4
Caerphilly	21.3	14.9	10.3	11.3	17.7	104.6	180.1
Cardiff	14.3	19.2	8.7	21.7	0.0	80.8	144.6
Carmarthenshire	12.0	19.4	7.8	7.3	15.1	114.8	176.5
Ceredigion	6.1	0.0	6.3	6.3	1.8	32.2	52.7
Conwy	2.9	0.0	1.1	5.9	3.1	17.4	30.5
Denbighshire	8.9	2.8	8.3	5.7	7.6	34.3	67.5
Flintshire	14.1	6.9	15.5	6.9	14.4	17.5	75.3
Gwynedd	9.4	0.0	2.4	10.8	6.0	79.4	107.9
Merthyr Tydfil	5.3	0.0	0.0	4.3	0.9	15.3	25.7
Monmouthshire*	8.9	0.0	9.6	3.4	0.0	10.7	32.6
Neath Port Talbot	20.0	0.0	8.9	7.2	14.4	51.8	102.4
Newport	6.5	0.0	6.8	9.6	0.0	85.5	108.3
Pembrokeshire	7.1	0.8	11.9	7.1	0.0	61.7	88.5
Powys	13.6	4.5	11.2	2.9	1.1	31.3	64.5
Rhondda Cynon Taf	8.5	0.0	4.0	12.0	32.4	150.8	207.7
Swansea	10.0	6.2	6.2	20.8	26.8	113.7	183.8
Torfaen	6.0	0.0	5.3	7.7	8.8	11.7	39.5
Vale of Glamorgan	11.9	12.0	13.4	6.6	6.0	73.7	123.6
Wrexham	8.4	10.0	21.5	9.7	7.0	23.8	80.4
All County & County Borough Councils	223.7	106.5	189.0	183.3	212.8	1,216.5	2,131.7
Police							
Dyfed Powys	4.0	0.0	0.0	0.0	0.1	12.9	17.0
Gwent	9.3	0.0	2.5	0.0	0.0	30.4	42.2
North Wales	5.4	0.0	2.1	0.0	0.0	25.5	33.0
South Wales	10.1	0.0	0.0	0.0	0.0	25.8	35.9
All Police	28.9	0.0	4.6	0.0	0.1	94.5	128.1
Fire & Rescue Authorities							
Mid & West Wales	1.3	0.0	0.0	0.0	0.0	8.0	9.3
North Wales	1.5	0.0	0.0	0.0	0.0	3.5	4.9
South Wales	3.0	0.0	0.1	0.0	0.0	10.5	13.7
All Fire & Rescue Authorities	5.8	0.0	0.1	0.0	0.0	22.0	27.9

Source: 2020-21 Cycle 2 Whole of Government Accounts returns to HMT

*Source: 2020-21 final published Statement of Accounts.

Local Government Finance Policy

August 2023