

How much reserves have they got?

This is the fourth report produced by the Trade Unionist and Socialist Coalition (TUSC) providing brief statistical profiles of the councils across England, Scotland and Wales that have Labour-led administrations.

We started this series following the election of Jeremy Corbyn as Labour Party leader in September 2015, producing reports covering the financial years ending in March for 2016, 2017 and 2018. Councillors who were prepared to fight would have a chance, we hoped, under Jeremy Corbyn's leadership, to show anti-austerity socialist policies in action by arguing for their councils to refuse to implement the Tories' cuts and privatisation agenda – and our reports gave the statistical information to back up this stance.

But unfortunately an anti-austerity fightback in the council chambers was not to be. Out of the more than 7,000 Labour councillors there were in 2015 only 400 or so supported Jeremy Corbyn's leadership bid. Council Labour Groups subsequently proved to be one of the most important strongholds of the Labour Party right-wing, unreconciled to his leadership.

The resulting continued experience over the next four years of cuts made by allegedly 'Labour' councils undermined Jeremy's anti-austerity message. This was particularly so amongst working class voters in 'left behind' Labour constituencies. Now Sir Keir Starmer is openly reviving Tony Blair's New Labour politics, of leaving free-market capitalist economics and its demands unchallenged. Once again working class voters face being effectively disenfranchised.

But the crisis of local public services has not gone away. Against the background of the deep economic, health and social effects of the Covid pandemic and its aftermath this will have serious consequences for our communities. The need for a fighting alternative is even greater.

That is why we are resuming publication of the TUSC reports, as a contribution to building that alternative.

Which councils are included?

There are 125 arguably Labour-led councils in Britain, including those where the Labour Group heads a minority administration or, in England and Wales, is the governing party in coalition with another party. This applies to 103 councils in England and ten in Wales.

The twelve Scottish councils listed are included on a slightly different basis. Council elections in Scotland use the single transferable vote (STV) system form of proportional representation in multi-seat wards, making it harder for one party to win every seat in a ward or to achieve an overall majority on the council. So with every Scottish authority bar those in Na h-Eilean Siar, Orkney and Shetland under no overall control, the list for Scotland, on page thirteen of the report, is of councils in which Labour is either in minority control of the authority or is a minority part of a governing administration.

Of the 125 councils listed in total, 95 will have elections in May 2022, for all or part of the council, including every council seat in Scotland and Wales (see the TUSC 2022 Directory of Elections at https://www.tusc.org.uk/txt/448.pdf).

What the figures cover

Information is given for all of the councils included on the gross expenditure of each authority – the total cost of the councils' services – taken from the council's published 2020-21 statement of accounts (unless stated)¹. This is then followed by the amount each council held in 'unallocated' General Fund² (GF) and Housing Revenue Account³ (HRA) reserves as of 31st March 2021; the level of earmarked but largely useable reserves for the two accounts⁴ (where this breakdown is specified in the statement of accounts, listed as unallocated if not); and lastly, the capital receipts reserves held.

Figures for major repairs reserves and unapplied capital grants, also part of a council's 'useable reserves', have not been collated since this series began, and so are also not included in this report. But these reserves are sometimes quite substantial. So even in that regard our figures are a very conservative estimate of the resources of the 'local state' under the control of the Labour Party.

There are also other authorities – such as the Greater London Authority, the regional Combined Authority Mayoralties, Fire and Rescue Authorities, and Police and Crime Commissioners – that are under Labour control but which are not included in these profiles. Even without them, however, these figures give a picture of the substantial financial firepower at the disposal of Labour-led councils – if they were prepared to use it in defence of communities and their local public services.

What could be done

The councils in this survey together control budgets of at least £82 billion. As we have pointed out in previous reports, this gives Labour-led councils a combined spending power greater than the gross domestic product of nine EU countries and the state budgets of sixteen. At the same time, the councils combined hold around

£15.32 billion in General Fund reserves, £2.07 billion in Housing Revenue Account reserves, and £2.59 billion useable capital receipts reserves. This does not take into account the borrowing powers councils also have to add to their spending power.

How could these resources be deployed? The Labour Party manifesto for the 2019 general election included at least 46 policies that local councils have the legal powers to implement now, without waiting for new legalisation⁵. The accompanying 'grey book' document produced by the then shadow chancellor John McDonnell, *Funding Real Change*, provided costings. It is more than worthwhile examining these and comparing them to the resources that are at the disposal of Labour-led councils today, as revealed in our report.

Labour under Jeremy Corbyn and John McDonnell committed, for example, to extending free school meals to all primary pupils – at a projected cost of £900m. A pledge to re-open the SureStart early years centres closed since 2010 and restore funding was costed at £974m. A new National Youth Service for children and young people was promised (£1.1 billion). And the restoration of Educational Maintenance Allowances for 16-18 year olds in education was costed, along with equalising Further Education funding with schools funding and an expansion of life-long learning resources, at £1.4 billion. And these are costings for national provision, remember, not just for those authorities in 'Labour council land'.

The 2019 manifesto also promised to deliver "the biggest council house building programme in more than a generation", with £75 billion earmarked from the promised Social Transformation Fund to build 150,000 new council homes. There is no question that councils can borrow against their Housing Revenue Accounts – and that the HRA reserves held by Labour-led councils are more than enough to begin now the delivery of the 2019 promise.

Seriously, what excuses have Labour councillors got not to act? Except that, with only a small minority of exceptions, they are unwilling to come into confrontation with the government and head the mass campaign that would be necessary to secure these policies with long-term central funding. But trouble is coming anyway for council finances as the Tory government will seek to pass the costs of the Covid pandemic onto working class people and their public services. There must be a fightback.

Resisting post-Covid austerity

The Covid pandemic obviously had a major impact on councils' finances, with local authorities having to spend on personal protective equipment, housing rough sleepers, public health support for testing, and so on, while losing revenue from fees, charges and the reliefs given to businesses during lockdown. The government was obliged to compensate with additional grant income, although this did not fully meet the projected funding gap that councils expect to face in the 2021-2022 financial year and beyond.

The government grants have however arrived in councils' accounts. This is reflected in the figures gathered in this report, particularly the general increase in councils'

reserves compared to our last survey in 2018. The 21 Labour-led councils in London, for example, have seen their general fund reserves increase by £1.24 billion from 2018. The general fund reserves of Labour councils in Wales have grown from £630m to £998m; for the nine councils in Yorkshire that remained Labour-led it has been almost a doubling, from £937m to £1.81 billion, and so on.

This undoubtedly masks the medium to long-term funding crunch that councils face. But by the same token, with the money in the bank, the figures do show that no Labour-led council has insufficient resources to pass a no cuts budget for 2022-23 as the first step in a mass campaign for more government funding – if the will was there to fight⁶. The fact that the Johnson government was forced to give additional funding once shows that it can be forced to do so again. Above all the report confirms once again the central theme of TUSC's policy platform for local election candidates – that councils, and individual councillors, have a choice.

Lastly, the TUSC steering committee would like to thank Clare Wilkins for her help in collating the information in this year's report, a task made even more onerous by the effects of Covid on councils' accounts and their reporting capacities.

Clive Heemskerk
TUSC National Election Agent
10th November 2021

Notes:

- 1. Not all councils have published their unaudited accounts for 2020-21 at the time of writing and, when that is so, we have used the latest published accounts as stated. In addition accounts vary in their presentation reflecting the differing areas of responsibility councils have, normal accounting adjustments for impairments etc. So while the figures in this report certainly give an indicative picture they cannot be totally complete and are not a substitute for a detailed analysis of each council's individual financial position.
- **2.** A local authority's General Fund (GF) is the account through which the cost of all council services are paid for, except those related to council housing and the delegated spending of locally managed schools.
- **3.** The Housing Revenue Account (HRA) is a legally separate account through which the cost of council housing is paid for. The HRA cannot cross-subsidise the General Fund or be cross-subsidised by it. Many of the councils listed in the report do not have a council housing function, or have transferred their council homes to a housing association or other social housing provider, and therefore have a nil HRA entry.
- **4.** Can a council legally use Earmarked Reserves? Some will be restricted for example, school reserves (although they can be used to support 'licensed deficits' for schools to prevent teacher and support staff redundancies, for example). But, as officers' guidance typically states, most Earmarked Reserves "may also be used on a short-term temporary basis for other purposes provided the funding is replaced in future years" [Source: Liverpool council budget document, 2013-17 Medium Term Financial Strategy, Section D. Working Balances and Earmarked Reserves, paragraph 14.1, 6 March 2013] So yes, councils can legally use their Earmarked Reserves in preparing a no cuts budget.
- **5.** These policies were analysed in a TUSC briefing paper, *Could councils implement the pledges in Labour's 2019 Manifesto?*, available at https://www.tusc.org.uk/txt/434.pdf, with a supplementary report on what councils could do to implement Labour's green industrial revolution policies, at https://www.tusc.org.uk/17481/23-02-2021/could-councils-implement-the-green-policy-pledges-in-labours-2019-manifesto
- **6.** For more information on how councils' reserves and borrowing powers could be used to produce an arguably legally-compliant no cuts budgets see the TUSC briefing document, *Preparing a No Cuts People's Budget*, at https://www.tusc.org.uk/txt/450.pdf



Labour-led councils: statistical profiles

This report lists 125 councils in total, 103 in England, twelve in Scotland, and ten in Wales. In England and Wales the councils have either a Labour majority administration, a Labour-led minority administration, or an administration in which Labour is the governing party in coalition with another party or parties. The Scottish councils are included on a slightly different basis, as explained in the introduction to the report. The English councils are listed by region.

Councils in England

Eastern

Cambridge

Population: 126,000

Gross council budget: £136m Unallocated GF reserves: £16.6m Earmarked GF reserves: £51.2m Unallocated HRA reserves: £18.4m Earmarked HRA reserves: £17.3m Capital receipts reserves: £40.2m

Ipswich

Population: 210,000

Gross council budget: £122.9m Unallocated GF reserves: £ 6.6m Earmarked GF reserves: £14.6m Unallocated HRA reserves: £8.5m Earmarked HRA reserves: £44.2m Capital receipts reserves: £13.1m

Luton

Population: 214,000

Gross council budget: £669.9m Unallocated GF reserves: £37.2m Earmarked GF reserves: £93.3m Unallocated HRA reserves: £11.5m Earmarked HRA reserves: £12.6m Capital receipts reserves: £12.1m

Milton Keynes

Population: 269,000

Gross council budget: £569.1m Unallocated GF reserves: £30.4m Earmarked GF reserves: £163.4m Unallocated HRA reserves: £7.2m Earmarked HRA reserves: £67.6m Capital receipts reserves: £22.7m

Norwich

Population: 143,000

Gross council budget: £132.8m Unallocated GF reserves: £10m Earmarked GF reserves: £35m Unallocated HRA reserves: £43.4m Earmarked HRA reserves: £2.9m Capital receipts reserves: £56.9m

Southend-on-Sea

Population: 183,000

Gross council budget: £419.6m Unallocated GF reserves: £11m Earmarked GF reserves: £100.9m Unallocated HRA reserves: £3.5m Earmarked HRA reserves: £34.6m Capital receipts reserves: £13.9m

Stevenage

Population: 87,000

Gross council budget (2019-2020): £93.8m

Unallocated GF reserves: £6.9m Earmarked GF reserves: £5.5m Unallocated HRA reserves: £19.8m Earmarked HRA reserves: £10.6m Capital receipts reserves: £14.8m

East Midlands

Bassetlaw

Population: 117,000

Gross council budget: £87.6m Unallocated GF reserves: £4.7m Earmarked GF reserves: £15.6m Unallocated HRA reserves: £4m Earmarked HRA reserves: £0.8m Capital receipts reserves: £2.3m

Bolsover

Population: 79,000

Gross council budget: £60.6m

Unallocated GF reserves: £2.2m Earmarked GF reserves: £36.1m Unallocated HRA reserves: £2.1m Earmarked HRA reserves: £15.4m Capital receipts reserves: £3.1m

Broxtowe

Population: 114,000

Gross council budget: £57.9m Unallocated GF reserves: £5.8m Earmarked GF reserves: £8.9m Unallocated HRA reserves: £5.9m Earmarked HRA reserves: £0 Capital receipts reserves: £3.5m

Chesterfield

Population: 104,000

Gross council budget: £116.4m Unallocated GF reserves: £3.1m Earmarked GF reserves: £23.1m Unallocated HRA reserves: £8.9m Earmarked HRA reserves: £11.6m Capital receipts reserves: £3.4m

Gedling

Population: 118,000

Gross council budget: £52.2m Unallocated GF reserves: £7.9m Earmarked GF reserves: £8m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £0

High Peak

Population: 92,000

Gross council budget: £56.7m Unallocated GF reserves: £4.1m Earmarked GF reserves: £7.8m Unallocated HRA reserves: £4.1m Earmarked HRA reserves: £13.8m Capital receipts reserves: £5.3m

Leicester

Population: 357,000

Gross council budget: £992.8m Unallocated GF reserves: £15m Earmarked GF reserves: £328.2m Unallocated HRA reserves: £35.8m Earmarked HRA reserves: £11.5m Capital receipts reserves: £116.8m

Lincoln

Population: 97,000

Gross council budget: £96.2m Unallocated GF reserves: £2.7m Earmarked GF reserves: £26m Unallocated HRA reserves: £1.1m Earmarked HRA reserves: £2.9m Capital receipts reserves: £4.5m

Mansfield

Population: 109.000

Gross council budget: £85m

Unallocated GF reserves: £2.3m Earmarked GF reserves: £24.4m Unallocated HRA reserves: £27.6m Earmarked HRA reserves: £0 Capital receipts reserves: £8.1m

Nottingham

Population: 333,000

Gross council budget: £1,010m Unallocated GF reserves: £49.1m Earmarked GF reserves: £157.1m Unallocated HRA reserves: £8.2m Earmarked HRA reserves: £1.7m Capital receipts reserves: £27.4m

London

Barking and Dagenham

Population: 213,000

Gross council budget (2019-2020): £926.9m

Unallocated GF reserves: £17m Earmarked GF reserves: £65.1m Unallocated HRA reserves: £9.5m Earmarked HRA reserves: £7m Capital receipts reserves: £44.1m

Brent

Population: 324,000

Gross council budget: £1,115m Unallocated GF reserves: £15.1m Earmarked GF reserves: £356.5m Unallocated HRA reserves: £1.4m Earmarked HRA reserves: £1.7m Capital receipts reserves: £7.1m

Camden

Population: 279,500

Gross council budget (2019-2020): £1,211m

Unallocated GF reserves: £88m Earmarked GF reserves: £35.2m Unallocated HRA reserves: £27.4m Earmarked HRA reserves: £0 Capital receipts reserves: £80.9m

Croydon

Population: 384,837

Gross council budget: £1,287m Unallocated GF reserves: £27.5m Earmarked GF reserves: £42.9m Unallocated HRA reserves: £27.6m Earmarked HRA reserves: £0 Capital receipts reserves: £19.2m

Ealing

Population: 345,000

Gross council budget: £1,139m Unallocated GF reserves: £15.9m Earmarked GF reserves: £118.2m Unallocated HRA reserves: £4.9m Earmarked HRA reserves: £15.2m Capital receipts reserves: £37.9m

Enfield

Population: 333,000

Gross council budget: £1,090m Unallocated GF reserves: £13.9m Earmarked GF reserves: £131m Unallocated HRA reserves: £9.9m Earmarked HRA reserves: £15.4m Capital receipts reserves: £12m

Greenwich

Population: 283,000

Gross council budget: £1,024m Unallocated GF reserves: £19.6m Earmarked GF reserves: £206.7m Unallocated HRA reserves: £15.5m Earmarked HRA reserves: £0 Capital receipts reserves: £94.4m

Hackney

Population: 281,000

Gross council budget (2019-2020): £1,532m

Unallocated GF reserves: £15m
Earmarked GF reserves: £131.6m
Unallocated HRA reserves: £11.2m
Earmarked HRA reserves: £5.9m
Capital receipts reserves: £105.1m

Hammersmith and Fulham

Population: 185,000

Gross council budget: £625m Unallocated GF reserves: £19.3m Earmarked GF reserves: £181.5m Unallocated HRA reserves: £17.5m Earmarked HRA reserves: £12.6m Capital receipts reserves: £7m

Haringey

Population: 273,000

Gross council budget: £1,026m Unallocated GF reserves: £17.1m Earmarked GF reserves: £115.2m Unallocated HRA reserves: £14.1m Earmarked HRA reserves: £0.8m Capital receipts reserves: £41.9m

Harrow

Population: 249,000

Gross council budget: £619.2m Unallocated GF reserves: £10m Earmarked GF reserves: £84.5m Unallocated HRA reserves: £4.6m Earmarked HRA reserves: £1.7m Capital receipts reserves: £14.3m

Hounslow

Population: 271,000

Gross council budget: £740.3m Unallocated GF reserves: £22.9m Earmarked GF reserves: £215m Unallocated HRA reserves: £16.4m Earmarked HRA reserves: £14.3m Capital receipts reserves: £48.7m

Islington

Population: 281,000

Gross council budget: £962.1m Unallocated GF reserves: £26.7m Earmarked GF reserves: £140.4m Unallocated HRA reserves: £17.5m Earmarked HRA reserves: £91.5m Capital receipts reserves: £19.1m

Lambeth

Population: 326,000

Gross council budget: £1,236m Unallocated GF reserves: £25.9m Earmarked GF reserves: £168.6m Unallocated HRA reserves: £10.9m Earmarked HRA reserves: £17.9m Capital receipts reserves: £42.6m

Lewisham

Population: 304,000

Gross council budget: £1,215m Unallocated GF reserves: £20m Earmarked GF reserves: £245.8m Unallocated HRA reserves: £5.4m Earmarked HRA reserves: £69.5m Capital receipts reserves: £58.3m

Merton

Population: 206,000

Gross council budget: £527.7m Unallocated GF reserves: £14m Earmarked GF reserves: £110.1m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £0.4m

Newham

Population: 370,000

Gross council budget: £1,347m Unallocated GF reserves: £4.3m Earmarked GF reserves: £232m Unallocated HRA reserves: £72.8m Earmarked HRA reserves: £0 Capital receipts reserves: £158.7m

Redbridge

Population: 297,000

Gross council budget: £879m Unallocated GF reserves: £19.5m Earmarked GF reserves: £106.6m Unallocated HRA reserves: £14.6m Earmarked HRA reserves: £2.6m Capital receipts reserves: £10.5m

Southwark

Population: 320,000

Gross council budget: £1,278m Unallocated GF reserves: £21m Earmarked GF reserves: £218.4m Unallocated HRA reserves: £28.3m Earmarked HRA reserves: £0 Capital receipts reserves: £71.8m

Tower Hamlets

Population: 317,705

Gross council budget (2019-2020): £1,270m

Unallocated GF reserves: £20.4m Earmarked GF reserves: £152.4m Unallocated HRA reserves: £52.8m Earmarked HRA reserves: £0 Capital receipts reserves: £133m

Waltham Forest

Population: 277,000

Gross council budget: £860m Unallocated GF reserves: £14.9m Earmarked GF reserves: £128m Unallocated HRA reserves: £3.3m Earmarked HRA reserves: £0 Capital receipts reserves: £28.8m

Northern

Barrow-in-Furness

Population: 68,000

Gross council budget (2019-2020): £54m

Unallocated GF reserves: £2.3m Earmarked GF reserves: £7.3m Unallocated HRA reserves: £1m Earmarked HRA reserves: £2.8m Capital receipts reserves: £2.7m

Copeland

Population: 69,832

Gross council budget (2018-2019): £40m

Unallocated GF reserves: £2.8m Earmarked GF reserves: £12.8m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £5.3m

Cumbria county council

Population: 498,000

Gross council budget: £879m Unallocated GF reserves: £25.1m Earmarked GF reserves: £116.4m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £5.2m

Gateshead

Population: 202,000

Gross council budget: £646.3m Unallocated GF reserves: £22.9m Earmarked GF reserves: £87.8m Unallocated HRA reserves: £30.8m Earmarked HRA reserves: £0 Capital receipts reserves: £11.4m

Middlesbrough

Population: 140,000

Gross council budget: £420.4m Unallocated GF reserves: £10.5m Earmarked GF reserves: £38.3m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £5m

Newcastle-upon-Tyne

Population: 301,000

Gross council budget: £889m Unallocated GF reserves: £10.1m Earmarked GF reserves: £198.3m Unallocated HRA reserves: £9.5m Earmarked HRA reserves: £2m Capital receipts reserves: £12.8m

North Tyneside

Population: 209,000

Gross council budget: £680m Unallocated GF reserves: £10.7m Earmarked GF reserves: £79.9m Unallocated HRA reserves: £5m Earmarked HRA reserves: £19.7m Capital receipts reserves: £10.8m

South Tyneside

Population: 150,000

Gross council budget: £535.1m Unallocated GF reserves: £6.3m Earmarked GF reserves: £58m Unallocated HRA reserves: £21.6m Earmarked HRA reserves: £0 Capital receipts reserves: £3.9m

Stockton-on-Tees

Population: 238,000

Gross council budget: £448m Unallocated GF reserves: £12.9m Earmarked GF reserves: £79.1m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £2.2m

Sunderland

Population: 278,000

Gross council budget: £647.7m Unallocated GF reserves: £22.7m Earmarked GF reserves: £168m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £9.4m

North West

Blackburn-with-Darwen

Population: 149,000

Gross council budget: £382m Unallocated GF reserves: £8.3m Earmarked GF reserves: £60.7m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £0

Blackpool

Population: 142,000

Gross council budget: £508.7m

Unallocated GF reserves: £9.8m Earmarked GF reserves: £70.1m Unallocated HRA reserves: £3m Earmarked HRA reserves: £0 Capital receipts reserves: £13.8m

Burnley

Population: 89,000

Gross council budget: £58.9m Unallocated GF reserves: £1.4m Earmarked GF reserves: £21.7m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £1.9m

Bury

Population: 182,000

Gross council budget: £532.5m Unallocated GF reserves: £34.2m Earmarked GF reserves: £104.5m Unallocated HRA reserves: £10.4m Earmarked HRA reserves: £0 Capital receipts reserves: £4.9m

Cheshire East

Population: 380,000

Gross council budget: £772m Unallocated GF reserves: £11.5m Earmarked GF reserves: £99.1m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £3m

Cheshire West & Chester

Population: 343,000

Gross council budget: £814.9m Unallocated GF reserves: £24.7m Earmarked GF reserves: £198.9m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £12.3m

Chorley

Population: 118.000

Gross council budget (2019-2020): £53.9m

Unallocated GF reserves: £4m Earmarked GF reserves: £6.8m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £1m

Halton

Population: 129,000

Gross council budget: £404.6m Unallocated GF reserves: £6.3m Earmarked GF reserves: £128.6m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £2.1m

Hyndburn

Population: 81.000

Gross council budget: £49.6m

Unallocated GF reserves: £2.3m Earmarked GF reserves: £14.4m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £5.8m

Knowsley

Population: 151,000

Gross council budget: £507m Unallocated GF reserves: £5m Earmarked GF reserves: £105.8m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £0.9m

Lancaster

Population: 144,000

Gross council budget: £94.1m Unallocated GF reserves: £7.8m Earmarked GF reserves: £25.6m Unallocated HRA reserves: £3.3m Earmarked HRA reserves: £10.7m Capital receipts reserves: £0.5m

Liverpool

Population: 466,000

Gross council budget: £1,536m Unallocated GF reserves: £17.4m Earmarked GF reserves: £270.2m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £2.5m

Manchester

Population: 579,000

Gross council budget (2019-2020): £1,671m

Unallocated GF reserves: £21.3m Earmarked GF reserves: £360.4m Unallocated HRA reserves: £109.4m Earmarked HRA reserves: £0 Capital receipts reserves: £96.8m

Oldham

Population: 237,000

Gross council budget: £644m Unallocated GF reserves: £17.3m Earmarked GF reserves: £143m Unallocated HRA reserves: £21.4m Earmarked HRA reserves: £0 Capital receipts reserves: £0

Preston

Population: 142,000

Gross council budget: £87.5m Unallocated GF reserves: £9.9m Earmarked GF reserves: £41.1m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £3.8m

Rochdale

Population: 218,000

Gross council budget (2019-2020): £617.5m

Unallocated GF reserves: £17m Earmarked GF reserves: £158.2m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £11.1m

Rossendale

Population: 71,000

Gross council budget: £34.8m Unallocated GF reserves: £1m Earmarked GF reserves: £6.5m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £2.7m

St Helens

Population: 180,600

Gross council budget (2019-2020): £466.5m

Unallocated GF reserves: £9.3m Earmarked GF reserves: £51.7m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £28m

Salford

Population: 263,000

Gross council budget: £695.9m Unallocated GF reserves: £13.2m Earmarked GF reserves: £246.1m Unallocated HRA reserves: £7.7m Earmarked HRA reserves: £11.1m Capital receipts reserves: £0

Sefton

Population: 276,000

Gross council budget: £658.2m Unallocated GF reserves: £26.9m Earmarked GF reserves: £91.7m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £4.8m

South Ribble

Population: 111,000

Gross council budget: £41.7m Unallocated GF reserves: £4.1m Earmarked GF reserves: £23m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £0

Stockport

Population: 293,000

Gross council budget: £740.1m Unallocated GF reserves: £16.2m Earmarked GF reserves: £149.4m Unallocated HRA reserves: £1.4m Earmarked HRA reserves: £1.6m Capital receipts reserves: £15.8m

Tameside

Population: 226,000

Gross council budget: £546.2m

Unallocated GF reserves: £27.2m Earmarked GF reserves: £157.7m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £0.3m

Trafford

Population: 237,000

Gross council budget: £531.7m Unallocated GF reserves: £8m Earmarked GF reserves: £174.2m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £0.3m

Warrington

Population: 206,000

Gross council budget: £493.3m Unallocated GF reserves: £0.2m Earmarked GF reserves: £112.9m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £2m

West Lancashire

Population: 114,000

Gross council budget (2019-2020): £82.3m

Unallocated GF reserves: £1m Earmarked GF reserves: £15.5m Unallocated HRA reserves: £0.6m Earmarked HRA reserves: £2.6m Capital receipts reserves: £3.6m

Wigan

Population: 329,000

Gross council budget: £874.6m Unallocated GF reserves: £16.7m Earmarked GF reserves: £199.6m Unallocated HRA reserves: £24.9m Earmarked HRA reserves: £0 Capital receipts reserves: £10.6m

Wirral

Population: 323,000

Gross council budget: £856.1m Unallocated GF reserves: £10.7m Earmarked GF reserves: £114.6m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £1.2m

South East

Gravesham

Population: 106,000

Gross council budget (2018-2019): £157.6m

Unallocated GF reserves: £9.3m Earmarked GF reserves: £17.3m Unallocated HRA reserves: £3m Earmarked HRA reserves: £0 Capital receipts reserves: £12.7m

Hastings

Population: 90,000

Gross council budget: £85.3m Unallocated GF reserves: £4m Earmarked GF reserves: £18.3m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £0

Oxford

Population: 161,000

Gross council budget: £245m Unallocated GF reserves: £3.6m Earmarked GF reserves: £68.4m Unallocated HRA reserves: £4m Earmarked HRA reserves: £39.6m Capital receipts reserves: £6.1m

Reading

Population: 163,200

Gross council budget (2018-2019): £440m

Unallocated GF reserves: £7.5m Earmarked GF reserves: £43.8m Unallocated HRA reserves: £33.9m Earmarked HRA reserves: £9.7m Capital receipts reserves: £8.6m

Slough

Population: 149,000

Gross council budget (2018-2019): £382.1m

Unallocated GF reserves: £8.1m Earmarked GF reserves: £4.7m Unallocated HRA reserves: £16.3m Earmarked HRA reserves: £4.1m Capital receipts reserves: £23.9m

Swale

Population: 150,000

Gross council budget: £83m Unallocated GF reserves: £4.5m Earmarked GF reserves: £25m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £2.9,

Thanet

Population: 142,000

Gross council budget: £133m Unallocated GF reserves: £4.1m Earmarked GF reserves: £21.6m Unallocated HRA reserves: £7.8m Earmarked HRA reserves: £1m Capital receipts reserves: £6.3m

South West

Bristol

Population: 466,000

Gross council budget: £1,251m Unallocated GF reserves: £35.7m Earmarked GF reserves: £228.2m Unallocated HRA reserves: £97.8m Earmarked HRA reserves: £0.6m Capital receipts reserves: £78.4m

Exeter

Population: 131,000

Gross council budget: £117.5m Unallocated GF reserves: £4.7m Earmarked GF reserves: £32.7m Unallocated HRA reserves: £13.3m Earmarked HRA reserves: £0 Capital receipts reserves: £12.9m

Plymouth

Population: 300,000

Gross council budget: £543.9m Unallocated GF reserves: £8m Earmarked GF reserves: £75.4m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £16.2m

Stroud

Population: 117,000

Gross council budget: £72.5m Unallocated GF reserves: £2.2m Earmarked GF reserves: £25.2m Unallocated HRA reserves: £4.6m Earmarked HRA reserves: £5.7m Capital receipts reserves: £10.3m

West Midlands

Birmingham

Population: 1,250,000

Gross council budget: £3,295m Unallocated GF reserves: £197.7m Earmarked GF reserves: £867.6m Unallocated HRA reserves: £14.3m Earmarked HRA reserves: £0 Capital receipts reserves: £253.4m

Coventry

Population: 372,000

Gross council budget (2019-2020): £845m

Unallocated GF reserves: £10.3m Earmarked GF reserves: £100.1m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £31.1m

Sandwell

Population: 328,000

Gross council budget (2019-2020): £961.4m

Unallocated GF reserves: £42m Earmarked GF reserves: £70.4m Unallocated HRA reserves: £34.9m Earmarked HRA reserves: £4.8m Capital receipts reserves: £23.4m

Telford & Wrekin

Population: 180,000

Gross council budget: £436.9m

Unallocated GF reserves: £5.2m Earmarked GF reserves: £122.4m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £0

Wolverhampton

Population: 257,000

Gross council budget: £778.5m Unallocated GF reserves: £13.7m Earmarked GF reserves: £121.4m Unallocated HRA reserves: £7.1m Earmarked HRA reserves: £0 Capital receipts reserves: £9.6m

Yorkshire

Barnsley

Population: 243,000

Gross council budget: £594.6m Unallocated GF reserves: £20m Earmarked GF reserves: £175.3m Unallocated HRA reserves: £7m Earmarked HRA reserves: £23.9m Capital receipts reserves: £17.1m

Bradford

Population: 530,000

Gross council budget: £1,198m Unallocated GF reserves: £15m Earmarked GF reserves: £284.4m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £0

Calderdale

Population: 211,000

Gross council budget: £468.4m Unallocated GF reserves: £5.8m Earmarked GF reserves: £73.6m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £0

Doncaster

Population: 312,000

Gross council budget: £720m Unallocated GF reserves: £22.6m Earmarked GF reserves: £108.9m Unallocated HRA reserves: £8.3m Earmarked HRA reserves: £0 Capital receipts reserves: £17.8m

Hull

Population: 260,000

Gross council budget: £681.9m Unallocated GF reserves: £21m Earmarked GF reserves: £47.5m Unallocated HRA reserves: £3.5m Earmarked HRA reserves: £16m Capital receipts reserves: £31.1m

Kirklees

Population: 440,000

Gross council budget: £1,110m Unallocated GF reserves: £10m Earmarked GF reserves: £187.3m Unallocated HRA reserves: £61m Earmarked HRA reserves: £0 Capital receipts reserves: £19.9m

Leeds

Population: 780,000

Gross council budget: £2,103m Unallocated GF reserves: £27.8m Earmarked GF reserves: £201.7m Unallocated HRA reserves: £22.9m Earmarked HRA reserves: £0 Capital receipts reserves: £73m

Rotherham

Population: 117,000

Gross council budget: £628.7m Unallocated GF reserves: £6.8m Earmarked GF reserves: £56.2m Unallocated HRA reserves: £10.6m Earmarked HRA reserves: £0 Capital receipts reserves: £18.3m

Scarborough

Population: 109,000

Gross council budget: £82m Unallocated GF reserves: £4.5m Earmarked GF reserves: £47.7m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £0

Sheffield

Population: 575,000

Gross council budget: £1,355m Unallocated GF reserves: £12.8m Earmarked GF reserves: £358.6m Unallocated HRA reserves: £7.8m Earmarked HRA reserves: £4.2m Capital receipts reserves: £65.6m

Wakefield

Population: 348,000

Gross council budget: £748.1m Unallocated GF reserves: £15.4m Earmarked GF reserves: £160.3m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £7.3m

Councils in Scotland

Dumfries & Galloway

Population: 149,000

Gross council budget: £575.8m Unallocated GF reserves: £7.5m Earmarked GF reserves: £62.6m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £0

East Lothian

Population: 107,000

Gross council budget: £422.9m Unallocated GF reserves: £5m Earmarked GF reserves: £23.3m Unallocated HRA reserves: £2m Earmarked HRA reserves: £0 Capital receipts reserves: £2.2m

East Renfrewshire

Population: 96,000

Gross council budget (2019-2020): £371.4m

Unallocated GF reserves: £9.6m Earmarked GF reserves: £21.8m Unallocated HRA reserves: £2.3m Earmarked HRA reserves: £0 Capital receipts reserves: £2.7m

Edinburgh

Population: 525,000

Gross council budget: £2,252m Unallocated GF reserves: £25m Earmarked GF reserves: £192.8m Unallocated HRA reserves: £0 Earmarked HRA reserves: £41.2m Capital receipts reserves: £49.7m

Fife

Population: 374,000

Gross council budget: £1,459m Unallocated GF reserves: £47m Earmarked GF reserves: £74.7m Unallocated HRA reserves: £8m Earmarked HRA reserves: £0 Capital receipts reserves: £0

Invercivde

Population: 79,000

Gross council budget: £363.2m Unallocated GF reserves: £4.9m Earmarked GF reserves: £39.7m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £0

Midlothian

Population: 91,000

Gross council budget: £418.6m Unallocated GF reserves: £3.8m Earmarked GF reserves: £25.9m Unallocated HRA reserves: £48.4m Earmarked HRA reserves: £0 Capital receipts reserves: £24.2m

North Ayrshire

Population: 138,000

Gross council budget: £659.4m Unallocated GF reserves: £11.3m Earmarked GF reserves: £54.8m Unallocated HRA reserves: £14.2m Earmarked HRA reserves: £0 Capital receipts reserves: £6.5m

North Lanarkshire

Population: 341,000

Gross council budget: £1,340m Unallocated GF reserves: £22.8m Earmarked GF reserves: £93.9m Unallocated HRA reserves: £2.9m Earmarked HRA reserves: £24.5m Capital receipts reserves: £4.5m

South Ayrshire

Population: 113,000

Gross council budget: £519.2m Unallocated GF reserves: £2m Earmarked GF reserves: £35.3m Unallocated HRA reserves: £14.6m Earmarked HRA reserves: £0 Capital receipts reserves: £2.7m

Stirling

Population: 94,000

Gross council budget: £382.6m Unallocated GF reserves: £11.8m Earmarked GF reserves: £33.1m Unallocated HRA reserves: £1m Earmarked HRA reserves: £0 Capital receipts reserves: £0.9m

West Lothian

Population: 183,000

Gross council budget: £780.3m Unallocated GF reserves: £2.2m Earmarked GF reserves: £40.3m Unallocated HRA reserves: £0.9m Earmarked HRA reserves: £0 Capital receipts reserves: £0

Councils in Wales

Bridgend

Population: 143,000

Gross council budget: £454m Unallocated GF reserves: £9.7m Earmarked GF reserves: £82.8m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £21.5m

Caerphilly

Population: 332,000

Gross council budget: £645.7m Unallocated GF reserves: £21.3m Earmarked GF reserves: £115.9m Unallocated HRA reserves: £14.9m Earmarked HRA reserves: £0 Capital receipts reserves: £10.3m

Cardiff

Population: 367.000

Gross council budget: £1,307m Unallocated GF reserves: £14.3m Earmarked GF reserves: £102.5m Unallocated HRA reserves: £15.5m Earmarked HRA reserves: £3.7m Capital receipts reserves: £8.7m

Flintshire

Population: 154,000

Gross council budget: £459.1m Unallocated GF reserves: £14.1m Earmarked GF reserves: £24.4m Unallocated HRA reserves: £6.9m Earmarked HRA reserves: £0 Capital receipts reserves: £15.5m

Neath Port Talbot

Population: 143,000

Gross council budget: £513.4m Unallocated GF reserves: £20m Earmarked GF reserves: £58.1m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £8.9m

Newport

Population: 150,000

Gross council budget: £506.5m Unallocated GF reserves: £6.5m Earmarked GF reserves: £95m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £6.8m

Rhondda Cynon Taff

Population: 238,000

Gross council budget: £830.1m Unallocated GF reserves: £8.5m Earmarked GF reserves: £162.6m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £0

Swansea

Population: 246,000

Gross council budget: £855.1m Unallocated GF reserves: £10m Earmarked GF reserves: £134.5m Unallocated HRA reserves: £6.2m Earmarked HRA reserves: £0 Capital receipts reserves: £6.2m

Torfaen

Population: 92,000

Gross council budget: £310.6m Unallocated GF reserves: £6m Earmarked GF reserves: £19.4m Unallocated HRA reserves: £0 Earmarked HRA reserves: £0 Capital receipts reserves: £5.3m

Vale of Glamorgan

Population: 134,000

Gross council budget: £410.3m Unallocated GF reserves: £11.9m Earmarked GF reserves: £80.4m Unallocated HRA reserves: £7.9m Earmarked HRA reserves: £4m Capital receipts reserves: £13.4m