



As at 31 March, £bn	2011	2012	2013	2014
Non-ringfenced reserves	14.3	16.5	19.4	21.4
Council Tax arrears	2.3	2.4	2.4	2.5
Surplus assets	2.2	2.2	2.5	2.4
Fraud	0.7	2.1	2.2	2.1
Total	19.5	23.2	26.5	28.5

- The fraud estimates are of a different nature to the other figures, as they relate to the amount lost in a given period. The figures for reserves, arrears and surplus assets relate to amounts built up over all past years.

- If councils' education and public health reserves are included, the 2014 total will be in excess of £30 billion

The latest figures reported to the Government by town halls show that by the end of the last financial year:

The ten councils with the most Council Tax and arrears were

Council	CT arrears £m
Birmingham	105.2

Liverpool	97.6
Manchester	57.0
Sheffield	39.6
Haringey	38.5
Croydon	35.4
Lewisham	34.9
Hackney	34.2
Newham	31.8
Lambeth	31.7

The ten councils with the greatest amount of non-ringfenced reserves were

Council	Non-ringfenced reserves 31 March 2014 £m
Greater London Authority	2927*
Hampshire	357
Essex	323
Birmingham	277
Lancashire	256
Derbyshire	248
West Sussex	233
Manchester	232
Greenwich	225
Hackney	200

* GLA reserves largely being held back for large transport schemes, such as Crossrail.

The ten councils with the most surplus assets on their books were

Council	Surplus assets £m
Manchester	166
Sheffield	125
Southwark	122
Leicester City UA	86
Doncaster	70
County Durham UA	62
Hertfordshire	56
Surrey	50
Gateshead	49
Thurrock UA	47

Take up of council tax freeze grant in 2015-16

241 authorities have signalled their intention to take part in the Government's 2015-16 council tax freeze initiative by freezing or reducing their council tax.

London

Barnet
Brent
City of London
Croydon
Ealing
Enfield
Greenwich
Hackney
Hammersmith & Fulham
Haringey
Hillingdon
Hounslow
Kensington & Chelsea
Kingston-upon-Thames
Lewisham
Merton
Newham
Redbridge
Richmond-upon-Thames
Southwark
Tower Hamlets
Waltham Forest
Wandsworth
Westminster
Greater London Authority

Metropolitan Districts

Bolton
Bury
Calderdale
Dudley
Knowsley
Manchester
North Tyneside
Oldham
Rochdale
Salford
Sandwell
Solihull
Stockport
Sunderland
Trafford
Wigan
Wirral

Unitary Authorities

Bath & North East Somerset
Bedford
Blackburn with Darwen

Blackpool
Bournemouth
Bracknell Forest
Central Bedfordshire
Cheshire East
Cheshire West and Chester
East Riding of Yorkshire
Hartlepool
North Lincolnshire
North Somerset
Peterborough
Poole
Portsmouth
Redcar & Cleveland
Rutland
Shropshire
Slough
South Gloucestershire
Stoke-on-Trent
Swindon
Telford & Wrekin
Thurrock
Torbay
West Berkshire
Wiltshire
Windsor & Maidenhead
Wokingham
York

Shire Districts

Adur
Amber Valley
Arun
Ashfield
Ashford
Aylesbury Vale
Babergh
Barrow-in-Furness
Basildon
Basingstoke & Deane
Bolsover
Boston
Braintree
Breckland
Brentwood
Broadland
Bromsgrove
Broxbourne
Broxtowe
Cannock Chase
Carlisle
Castle Point
Charnwood
Chelmsford

Cheltenham
Cherwell
Chesterfield
Chichester
Chorley
Colchester
Corby
Cotswold
Craven
Crawley
Dartford
Derbyshire Dales
Dover
East Cambridgeshire
East Devon
East Hampshire
East Hertfordshire
East Northamptonshire
East Staffordshire
Eastbourne
Eastleigh
Elmbridge
Epping Forest
Erewash
Fareham
Fenland
Forest Heath
Forest of Dean
Fylde
Gedling
Gloucester
Gosport
Great Yarmouth
Hambleton
Harborough
Harrogate
Hart
Havant
Hertsmere
High Peak
Hinckley & Bosworth
Horsham
Huntingdonshire
Hyndburn
Kettering
King's Lynn & West Norfolk
Lewes
Maldon
Malvern Hills
Mansfield
Mendip
Mid Devon
Mid Sussex

New Forest
Newark & Sherwood
Newcastle-under-Lyme
North Devon
North Dorset
North East Derbyshire
North Norfolk
North Warwickshire
North West Leicestershire
Northampton
Oadby & Wigston
Pendle
Ribble Valley
Richmondshire
Rochford
Rossendale
Rother
Rugby
Rushcliffe
Rushmoor
Ryedale
Scarborough
Selby
Shepway
South Bucks
South Derbyshire
South Hams
South Holland
South Kesteven
South Lakeland
South Norfolk
South Northamptonshire
South Oxfordshire
South Ribble
South Somerset
South Staffordshire
St Albans
St Edmundsbury
Stafford
Staffordshire Moorlands
Stevenage
Stratford-on-Avon
Stroud
Suffolk Coastal
Swale
Tandridge
Taunton Deane
Teignbridge
Tendring
Test Valley
Tewkesbury
Thanet
Three Rivers
Torrige

Uttlesford
Vale of White Horse
Warwick
Watford
Waveney
Waverley
Wealden
Wellingborough
Welwyn Hatfield
West Lancashire
West Lindsey
West Oxfordshire
Winchester
Worcester
Worthing
Wycombe
Wyre

Shire Counties

Essex
Gloucestershire
Hampshire
Norfolk
Somerset
Suffolk
West Sussex

Police Authorities

Cambridgeshire Police & Crime Commissioner & Chief Constable
Dorset Police & Crime Commissioner & Chief Constable
Gloucestershire Police & Crime Commissioner & Chief Constable
Greater Manchester Police & Crime Commissioner & Chief Constable
Hertfordshire Police & Crime Commissioner & Chief Constable
Staffordshire Police & Crime Commissioner & Chief Constable

Fire Authorities

Berkshire Fire Authority
Buckinghamshire Fire Authority
Cambridgeshire Fire Authority
Essex Fire Authority
Greater Manchester Fire
Hampshire Fire Authority
Humberside Fire Authority