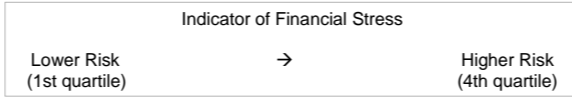




## UNEARMARKED RESERVES STRATEGY

### COMPARISON GROUP: UPPER TIER LOCAL AUTHORITIES

The impact of moving to the mid-point (i.e. 6.1% of net revenue expenditure to be held as unarmarked reserves) would be equivalent to an additional £3.6m reserves



### 1) LEVELS OF RESERVES

