Bath & North East Somerset Council

MEETING:	**Cabinet**	
MEETING DATE:	**11th November 2021**	EXECUTIVE FORWARD PLAN REFERENCE: E 3318
TITLE:	**Revenue and Capital Budget Monitoring, Cash Limits and Virements – April 2021 to September 2021**	
WARD:	**All**	

AN OPEN PUBLIC ITEM

List of attachments to this report:

Appendix 1 – Revenue Monitoring Commentary

Appendix 2 – Key Scheme Capital Monitoring Commentary

Appendix 3 (i) & 3 (ii) – Proposed Revenue Virements & Revised Revenue Cash Limits 2021/22

Appendix 4 (i) & 4 (ii) – Capital Virements & Capital Programme by Portfolio 2021/22

EXECUTIVE SUMMARY

a) Revenue budget

The Revenue budget outturn is currently forecast to be on budget. This includes the use of £1.5m Covid contingency funding to fund the on-going financial pressures resulting from the pandemic.

Significant projected income losses in Heritage Services and demand pressures in Children's Services are offset by underspends in Adults Services and quicker than expected recovery in Parking income. Many services across the Council are also suffering continued income losses, although the government's sales, fees and charges compensation scheme, which covers the first three months of the year, is helping mitigate some of the impact to the bottom line.

The Dedicated Schools Grant (DSG) continues to forecast an in-year SEND placement pressure of £6.3m. This currently does not affect the Council's revenue position. Mitigation plans are being worked up to reduce the ongoing deficit over a number of years going forward.

Savings of £8.5m were included in the 2021/22 budget. At present the majority of savings are expected to be delivered. Management action plans to mitigate will be identified should delivery of any become at risk. Any savings already identified as unachievable have been put forward as pressures in the 22/23 Budget proposals that are currently under consideration by the Senior Leadership Team and Cabinet Portfolio Leads.

b) Capital budget

The current position of the 2021/22 Capital Programme is a forecast of £121m against a budget of £135.6m. The variance of £14.6m reflects anticipated rephasing requests into future years, mainly from the large Economic Development Project for Bath Western Riverside and loans to the Council's Housing Company.

c) Council Tax and Business Rates

Taking the impact of the reduction in LCTSS claimant numbers and the increase in chargeable dwellings into account, the current forecast is for an in year surplus of £1.5m on the Collection Fund in respect of Council Tax, of which the Council's share is £1.26m.

The current in year forecast for the Business Rate element of the collection fund is for a deficit of £0.07m, after allowing for additional s31 grant funding of £19.6m in respect of the retail reliefs. The deficit is mainly the result of a reduction in rates payable, partly offset by a favourable position on the appeals provision, following the withdrawal of a number of appeals made against the 2010 rating list.

d) Council Reserves

The current outturn forecast includes the use of £1.5m from the Council's Covid contingency reserve to fund ongoing pressures resulting from the pandemic.

1 THE ISSUE

1.1 This report presents the financial monitoring information for the Authority as a whole for the financial year 2021/22, using information available as at the end of September 2021.

2 RECOMMENDATION

The Cabinet is asked:

2.1 To note the 2021/22 revenue budget position (as at the end of September 2021).

2.2 To note the revenue virements listed for information only in Appendix 3(i).

2.3 To note the capital year-end forecast detailed in paragraph 3.25 of this report;

2.4 To note the changes in the capital programme including capital schemes that have been agreed for full approval under delegation listed in Appendix 4(i).

3 THE REPORT

3.1 The Budget Management Scheme requires that the Cabinet consider the revenue and capital monitoring position four times per year.

REVENUE BUDGET

3.2 Service Directors have been asked to outline the actual expected outturn for the year and the reasons to date for over / under budget forecasts. For revenue budgets which are forecast to be over budget, the Directors are expected to seek compensating savings to try and bring budgets back to balance.

3.3 A summary by Portfolio of the revenue position as at the end of the second quarter is shown in the table below:

Portfolio	Revised Budget £'m	Year End Forecast £'m	Variance Over / (Under) £'m
Economic Development and Resources	10.76	13.29	2.53
Climate and Sustainable Travel	1.08	0.99	(0.09)
Adults and Council House Building	63.50	62.11	(1.40)
Children & Young People, Communities & Culture	31.86	34.28	2.42
Neighbourhood Services	24.43	24.91	0.47
Transport Services	(3.29)	(6.39)	(3.10)
Planning	2.04	2.71	0.66
Forecast Outturn Variance	**130.39**	**131.89**	**1.50**
Use of Covid Contingency Reserve			(1.50)
Quarter 2 Forecast Outturn Position			**0.00**

Note: Some of the figures in this table are affected by rounding.

3.4 The current **year-end** forecast is on budget. The forecast includes the projected use of £1.5m from the Covid Contingency Reserve to mitigate in year pressures.

Portfolio Commentary

3.5 Key variances and associated actions by Portfolio are as follows, a more detailed breakdown can be found in Appendix 1:

Economic Development and Resources *(£2.53m over budget, £0.89m favourable movement)*

The on-going pandemic continues to limit revenue generation in Heritage Services. However, strong summer visitor demand has improved the forecast by £0.35m, reducing the unfavourable forecast position from £1.90m to £1.55m. Income from the Thermae Bath profit share is also forecast to be impacted by £0.25m after allowing for sales, fees and charges compensation grant, while income from the Commercial Estate is forecast to be £0.23m less than budgeted. The Preparing for the Future programme continues to develop new approaches to ways of working and how we use our Corporate Estate, but currently there is a £0.99m pressure from unachieved income targets, staffing pressures and unbudgeted costs associated with the Bath Community Academy site at Culverhay. The increased use of bed and breakfasts for temporary accommodation means we cannot reclaim subsidy, which is contributing to a £0.50m pressure on the Housing/Council Tax Benefits Subsidy budget. These pressures are partially offset by temporary high levels of cash balances, which are delaying the need to borrow and result in a favourable £0.69m capital financing underspend.

Climate and Sustainable Travel *(£0.09m under budget, £0.16m favourable movement)*

A £0.1m staffing pressure in the Transport Planning, Policy and Sustainable Transport service relating to the increased volumes of work relating to the Joint Local Transport Plan is offset by delays to recruitment in the Sustainability team (£0.16m).

Adults and Council House Building *(£1.40m under budget, £1.27m favourable movement)*

The current forecast position for Adult Social Care is an underspend variance of £1.28m. This reflects the reduced number of package placements seen during 2020/21 which has continued into 2021/22. Current health funding arrangements have been extended to cover the second half of the year therefore, the impact of the expected demand from the ending of these arrangements is now reduced. Future demand on Adult Social Care is expected to return to previously seen levels once we are through this pandemic period, with a risk of additional demand being seen when these levels return, in both package numbers and complexity of social care cases.

The level of future demand is still undetermined but is expected to cause pressure on existing budgets. To balance this, work is continuing on the delivery of the service plans so this demand can be met.

Housing are forecasting a £0.12m favourable budget position which is a result of unbudgeted Domestic Abuse grant income and an underspend on supported lodgings.

Children and Young People, Communities and Culture *(£2.42m over budget, £2.18m adverse movement)*

The Children and Young People segment of this Portfolio is over budget by £2.30m, this includes £0.80m of Covid related expenditure.

The main element of this over budget position is due to increased costs in the demand-led budgets. In total this area is £1.55m over budget including £0.80m of Covid costs. Placement numbers have risen in Joint Agency Panel placements, whereas Residential placements numbers remain stable. Increased costs of existing packages are the other main cost driver in this area and these have risen due to the increased need our Children and Young People are presenting with, many as a consequence of Covid.

Staffing pressures across the frontline areas of Children's Social Care total £0.47m. This is the result of covering absences within teams, whilst also responding to increasing demand levels and complexity of need.

The Education Psychology Service has a £0.23m over budget position. This is due to increased staffing costs needed to provide the Local Authorities statutory duties in this area, caused by significantly increased requests for assessment, a national shortage of qualified EP's and use of agency staff and un-budgeted maternity cover.

To mitigate these pressures vacancies have been held and recruitment delayed in areas where this is possible, and the transformation program is progressing at pace to realise any potential savings in this financial year. Financial recovery plans are premised on the future availability of lower cost suitable placements being enabled through the Transformation Program.

Reduced income for Events due to social restrictions add a further £0.05m pressure to the portfolio, while savings in Customer Services are currently forecast at risk, adding a further pressure of £0.09m, but plans to mitigate are in development.

Schools DSG *(£6.27m over budget, plus an overspend of £5.42m carried forward from 2020-21)*

The DSG has a forecast overspend of £6.27m in 21/22 made up of significant pressures on SEND. The SEND pressures are estimated based on current pupils identified with Education, Health and Care (EHC) Plans of £6.8m however mitigating actions have identified £0.5m of savings.

Further work on opening the provision of local SEND places at schools in the area will help reduce the pressure and extensive analysis of the specific cost pressures is being conducted to look to reduce the overspend.

Any overspend on the DSG is currently ringfenced to the grant allocation and the Department for Education (DFE) have issued guidance to restrict the supporting of the pressures from council revenue funding. Further guidance is expected to be released regarding this by the DFE and DCLG early next year.

A recovery plan continues to be developed to be shared with the DFE and the Schools Forum, so that the overspend can be recovered over an extended period of several years.

Neighbourhood Services *(£0.47m over budget, £0.12m adverse movement)*

Financial support to our leisure operator is causing a £0.20m pressure in the Leisure service, whilst increased staffing, vehicle and electricity costs associated with increased waste tonnages continue to cause the Waste service a net on-going budget pressure of £0.33m. This unfavourable forecast variance is the net position after including increased income from the sale of recyclates (£0.35m).

Transport Services *(£3.10m under budget, £2.41m favourable movement)*

Parking budgets were rebased by £3.5m reducing the income target in 2021/22 to mitigate the continued expected income losses resulting from the on-going pandemic. As expected, demand for parking remained low in the first quarter and reduced income will be partially offset by the sales, fees and charges compensation grant. However, since government social restrictions were reduced in July, parking income has been significantly higher than expected when setting the 21/22 budget, especially within Bath city centre. Consequently, forecasts for the remainder of the year are also more optimistic, resulting in a favourable forecast outturn variance of £3.13m. There is a significant financial risk around energy contracts resulting from the volatile energy market. Whilst our main gas and electricity contracts are not up for renewal until the end of the financial year, the in-year costs of the Street Lighting contract extension is currently being quantified and work is on-going to establish the most cost-effective resolution.

Planning *(£0.66m over budget, £0.03m adverse movement)*

Planning income continues to be significantly impacted by the pandemic, with larger income generating applications remaining low compared to 2019/20 levels. After sales, fees and charges compensation grant and salaries underspends the service is forecasting a £0.53m pressure. Net licensing income is also £0.14m down against budget, whilst the absence of a casino operator is also causing a budget pressure for the portfolio.

Savings Performance

3.6 The 2021/22 revenue budget approved savings of £8.5m. 90% (£7.7m) of savings have been delivered in full, 6% (£0.5m) have been mitigated by one-off underspends in year, and 4% (£0.3m) are delayed or will not be achieved and are being addressed through the 2022/23 budget setting process.

3.7 The Council's financial position, along with its financial management arrangements and controls, are fundamental in continuing to plan and provide services in a managed way, particularly in light of the medium-term financial challenge. Close monitoring of the financial situation provides information on new risks and pressures in service areas, and appropriate management actions are then identified and agreed to manage and mitigate those risks.

REVENUE BALANCES, CONTINGENCY AND RESERVES

3.8 The current forecast revenue position includes planned and approved use of earmarked reserves as set out in the table below.

Key Reserves

3.9 The following table shows the balances of key reserves at the beginning of the year, planned use, and expected balance at the year-end based on current forecast:

	Balance as at 01/04/2021 £'m	2020/21 O/T Report Approved Transfers £'m	Projected Use / Commitments £'m	Estimated Balance 31/03/2022 £'m
Revenue Budget Contingency	2.94	0.10	(0.54)	2.50
Financial Planning and Smoothing Reserve	3.06	4.61	(0.73)	6.94
Transformation Investment Reserve	1.93	0.70	(0.63)	2.00
Covid Contingency Reserve (Govt grant)	5.62	0.00	5.62	0.00
Restructuring & Severance Reserve	2.18	0.00	0.28	1.90

Reserves and Flexible Capital Receipts

3.10 Flexible Capital Receipts are being utilised for revenue spend that results in ongoing revenue savings. A five-year estimated use of £11.5m was agreed as part of budget setting in February 2021, this has now been updated to reflect the re-profiled requirement and re-phasing into 2021/22 as follows:

	Actual Usage 2017/18 £'m	Actual Usage 2018/19 £'m	Actual Usage 2019/20 £'m	Actual Usage 2020/21 £'m	Available Balance 2021/22 £'m	Est Total Usage £'m
Flexible Capital Receipts	3.12	3.45	1.26	0.10	3.57	11.50

3.11 Unapplied capital receipts of £2.776m were carried forward from 2020/21 and £1.173m has been received in 2021/22 so far with a further £4.240m budgeted for receipt in 2021/22.

General Fund Un-Earmarked Reserve

3.12 The General Fund Un-Earmarked Reserve is retained to meet the Council's key financial risks. The risk assessment has set a range of between £11.6m and £12.8m to meet those risks in the 2021/22 financial year. The reserve has a current uncommitted balance of £12.6m in line with the level reported in the 2021/22 Budget Report.

Revenue Budget Virements

3.13 Any revenue budget virements which require Cabinet approval are listed in Appendix 3(i). Technical budget adjustments are also shown in Appendix 3(i) for information purposes, as required by the Budget Management Scheme.

COUNCIL TAX, COUNCIL TAX SUPPORT AND BUSINESS RATES

3.14 The Council saw a large increase in the number of people claiming Local Council Tax Support (LCTS) as result of the economic impact of the pandemic during 2020/21. The 2021/22 tax base allowed for an increase of 5% on the number of working age recipients as at the end of November 2020 with budgeted costs of LCTS set at £10.97m. The cost at the beginning of April was £10.69m and there has been a gradual reduction over the first six months of the financial year, in line with a fall in working age claimants, with the cost at the end of September £10.19m. This is currently £0.78m below the budget estimate which will contribute to a Council Tax Collection Fund surplus if the position remains at this level at year end. The number of working age claimants at the end of September was 6,339 compared to the budget assumption of 6,915. The reduction is due to claimants ceasing to be entitled to LCTS, for example where they have returned to employment.

3.15 The actual outturn position on LCTS and the impact on the Council Tax collection fund will depend on a number of variables, including the change in number of claimants and the period claimants remain eligible for support whilst seeking employment and this will continue to be monitored closely during the remainder of the year. Further increases in claimants may feed through as the government furlough support scheme ended on the 30th September 2021.

3.16 The Collection Fund is also benefitting from an increase in the number of chargeable dwellings which is above the level forecast when setting the taxbase for 2021/22. Taking both the reduction in LCTSS claimants and the increase in chargeable dwellings into account, the current forecast is for an in year £1.5m surplus on the Collection Fund in respect of Council Tax, of which the Council's share is £1.26m. This represents a positive variance of 1.2% against the 2021/22 forecast income.

3.17 Under Local Government accounting arrangements for Council Tax, the impacts of the Council Tax collection fund projected outturn position will be built into the financial planning assumptions as part of the 2022/23 budget.

3.18 The Council's share of the improved 2020/21 Council Tax Collection Fund final outturn position of £1.3m, as reported to Cabinet in July, has been reflected in the Medium Term Financial Strategy update which was reported to Cabinet in September.

Business Rates

3.19 The government announced, as part of the Chancellor's Budget Statement in early March 2021, that it will continue to provide eligible retail, hospitality and leisure properties in England with 100% business rates relief from 1 April 2021 to 30 June 2021. This will be followed by 66% business rates relief for the period from 1 July 2021 to 31 March 2022, capped at £2 million per business for properties that were required to be closed on 5 January 2021, or £105,000 per business for other eligible properties.

3.20 The Council will be recompensed for the reduction in business rate income arising from this relief via a s31 compensation grant. The announcement was made after the 2021/22 budget for business rate income was set, so the award of the relief will create a collection fund deficit which will be offset by the s31 compensation grant income received into the Council's revenue account. As at the end of September retail relief of £19.6m had been granted.

3.21 The current in year forecast for the Business Rate element of the collection fund is for a deficit of £0.07m, after allowing for additional s31 grant funding in respect of the retail reliefs. The deficit is mainly the result of a reduction in rates payable partly offset by a favourable position on the appeals provision, following the withdrawal of a number of appeals made against the 2010 rating list.

3.22 Empty property relief following business closures has increased from £4.2m to £4.8m in the first half of the year, but currently remains below the £5.3m allowance included when setting the business rate income forecast for 2021/22.

3.23 The table below shows the overall forecast position on the Collection Fund for Business Rates. Including the surplus carried forward from the 2020/21 outturn position to the current in year deficit it shows an overall projected surplus of £2.83m of which the Council's share is £2.66m.

Business Rates Collection Fund	**Total (£m)**	**B&NES Share (94%) (£m)**
Collection Fund - Projected 2021/22 In Year Deficit	19.68	18.50
Additional Extended Retail Relief Impact funded through s31 grant	-19.61	-18.43
In Year Deficit after Extended Retail Relief s31 grant funding	**0.07**	**0.07**
2020/21 Surplus Carried Forward	-2.90	-2.73
Total Projected Surplus	**-2.83**	**-2.66**

3.24 As set out in the Budget Report, any surplus or deficit on the Business Rate Collection Fund and associated income will be transferred to or from the Business Rates Reserve for consideration as part of the Business Rates calculations for future years and this position will be reflected in the 2022/23 budget. The balance on the Business Rate Reserve as at 1st April 2021 was

£3.684m, this includes the £2.8m transfer from the reserve approved in the 2021/22 budget report.

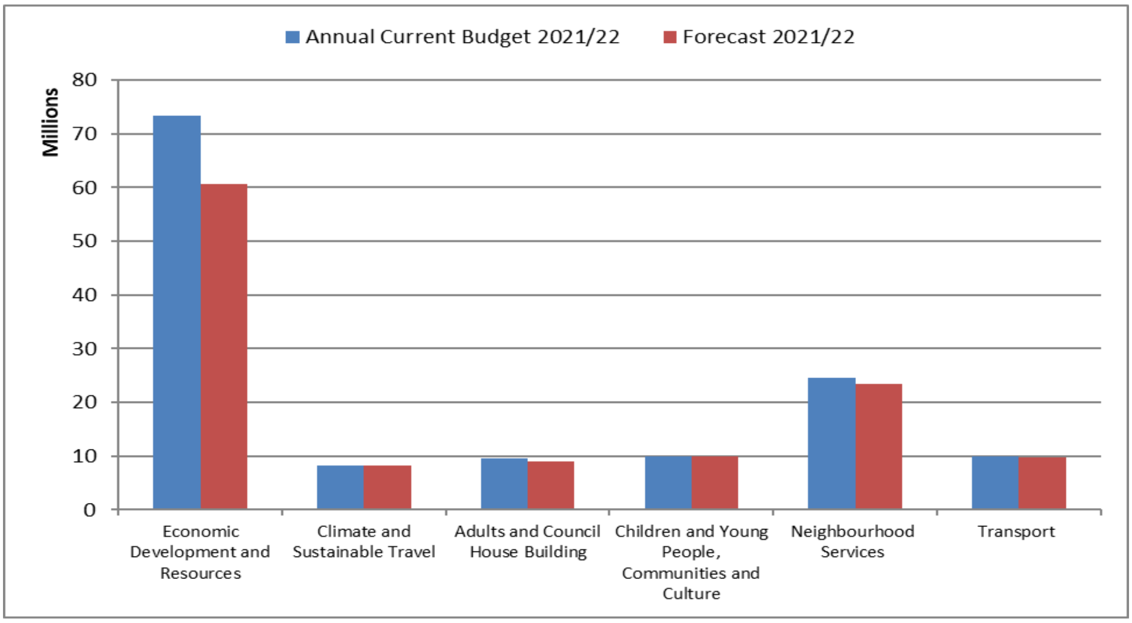
CAPITAL BUDGET

3.25 The current position of the 2021/22 Capital Programme is a forecast of £121.0m against a budget of £135.6m. The variance of £14.6m mainly reflects slippage on the large Economic Development Project for Bath Western Riverside and lower than forecast loans to Aequus in respect of Housing Developments. The following table shows a summary of the current position by Cabinet Portfolio. The full breakdown of the Capital Programme by Portfolio can be found in Appendix 4(ii) with key scheme commentary in Appendix 2. Appendix 4(ii) sets out budget changes actioned since the February Budget setting and also reflects the rephasing from 2020/21 as approved in the Revenue & Capital Outturn 2020/21 July Cabinet report.

Portfolio Summary Monitor	Annual Current Budget 2021/22 £'000	Forecast 2021/22 £'000	In-Year Variance 2021/22 £'000	*Forecast Re-phasing to 2022/23 £'000*	*Other Variance 2021/22 £'000*
Economic Development and Resources	73,303	60,720	12,583	*12,583*	*0*
Climate and Sustainable Travel	8,211	8,211	0	*0*	*0*
Adults and Council House Building	9,548	8,928	620	*620*	*0*
Children and Young People, Communities and Culture	10,033	9,859	174	*174*	*0*
Neighbourhood Services	24,641	23,471	1,171	*1,171*	*0*
Transport Services	9,861	9,776	85	*85*	*0*
Grand Total	**135,597**	**120,964**	**14,633**	***14,633***	***0***

Note: Some of the figures in this table are affected by rounding.

The graph below illustrates the value and forecast against budget for all in year capital budgets by Cabinet Portfolio:



Capital Commentary

3.26 The key in year variances on the programme by portfolio include:

- **Economic Development and Resources** – Re-profiled spend in 21/22 includes forecast rephasing of £7.1m of Housing Company loans after review of the ACL/ADL business plan, £4.6m for Bath Western Riverside scheme where phasing is being aligned with Homes England Grant and £0.6m of budget for works to Grade II listed buildings in Orange Grove.
- **Adults and Council House Building** – Pemberley Place affordable housing scheme delayed due to Covid, with grant funding of £300k now expected to be re-phased into 22/23. Affordable Warmth Grant Scheme - £320k of grant funding will be sought to be rephased into 22/23 after unsurmountable supplier issues limited awards this summer.
- **Children and Young People, Communities and Culture –** Pedestrian footbridge at St Nicholas Primary – completion of the bridge and budget of £174k rephased into 22/23 whilst access agreements are finalised.
- **Neighbourhood Services –** vehicle replacement programme, £0.6m of budget rephased into 22/23 in line with the specialised tender timescales. £0.4m of budget rephased in respect of Sydney Gardens, where works are now expected to complete in the first quarter of 22/23 following programme delays arising from Covid.

RISKS

The key risks to the budget were outlined in the Councils 2021/22 Budget Report, in compliance with the Council's decision-making risk management guidance. These have been reviewed with the additional risks added below, including risks that specifically relate to the Covid-19 pandemic:

Risk	Likelihood	Impact	Risk Management Update
Continued government restrictions in the event of new variants impacting vaccine success	Possible	High	This is certainly a material risk, whilst not one the Council has direct control over, every step is being put in place to follow government guidance following the recommendations of our Director of Public Health.
Operational budget pressures due to latent demand and backlog	Possible	High	There is the risk of built up demand on Council services and backlog because of operational activity being diverted to managing the Covid pandemic. This may result in one-off cost pressures to clear the backlog.
Long term impacts on the Councils Commercial Estate over and above anticipated levels.	Possible	High	Current modelling has been prudent anticipating a material impact in 2021/22. The roll back of the furlough programme could impact business viability and therefore risk of further voids will be monitored closely over the coming weeks and months.
The income from Heritage Services may not recover in the short term.	Possible	High	Continue to monitor income levels and impact on business plan in light of capacity restrictions. We anticipated income will not fully recover in the medium term and growth was built into the medium terms financial plan for the next three years.
Impact on Reserves	Possible	High	Without additional government grant in recognition of

			Covid related financial pressures there is the risk that Council reserve levels are not enough to manage in-year and future years risk.
Interest rates increase	Likely	Medium	A reserve is available for borrowing to manage market risk and long-term borrowing costs have been factored into the longer-term MTFS. Due to increasing inflationary pressures the current forecast from our treasury management advisors is that there will be an increase in Base Rate from 0.1% to 0.25% in the second quarter of 2022. They also forecast that borrowing rates will remain around current levels following recent increases before falling as inflation decreases. The Council will continue to consider shorter term borrowing options alongside the PWLB.
Volatility and uncertainty around business rates	Likely	High	The impacts of Covid-19 will increase the volatility and uncertainty around business rate income. In 2021/22 this risk will be partly offset by the extension of the business rate relief scheme for Retail, Leisure and Hospitality businesses. We continue to monitor arrears, CVAs, and liquidations with a specific reserve held to manage in-year volatility.
Capital projects not delivered resulting in revenue reversion costs or liabilities from underwriting agreements	Possible	High	The Council has a number of projects within this category. These risks will continue to be monitored and reported. An assessment is made as part of the budget process to ensure that revenue reserves are sufficient to meet these risks. The capital programme methodology looks to de-risk projects wherever possible.
Changes to Government Policy that affects future funding	Likely	High	Need to monitor and continue to highlight impact
Brexit risks	Likely	Medium	The short to medium term impacts of Brexit on the Councils supply chain may result in contractual cost pressures from customs tariffs that previously did not apply. Emerging risks to the Council through access to the labour market.
Funding pressures through WECA, CCG and other partners	Possible	Medium	Ensure good communication links with partner organisations.
Capital receipts in the areas identified are insufficient to meet target	Possible	Medium	There is a risk that a depressed market will impact on current values, in the short to medium term the Council should not rely on capital receipts as a key funding source.
Volatile energy market and price increases	Likely	High	Our Street Lighting contract is up for renewal, as will our gas and electricity contracts on 31/03/22. The significant increases in energy prices could result in a material financial pressure for the organisation.

4 STATUTORY CONSIDERATIONS

4.1 The annual medium-term financial planning process allocates resources across services with alignment of these resources towards the Council’s corporate priorities. This report monitors how the Council is performing against the financial targets set in February 2021 through the Budget setting process.

5 RESOURCE IMPLICATIONS (FINANCE, PROPERTY, PEOPLE)

5.1 The financial implications are contained within the body of the report.

6 RISK MANAGEMENT

6.1 A risk assessment related to the issue and recommendations has been undertaken, in compliance with the Council's decision-making risk management guidance.

6.2 The substance of this report is part of the Council's risk management process. The key risks in the Council's budget are assessed annually by each Director, with these risks re-assessed on a monthly basis as part of the budget monitoring process.

7 CLIMATE CHANGE

7.1 The Medium Term Financial Strategy and budget process aligns resources towards the corporate priorities and objectives set out in the Corporate Strategy, which includes tackling the climates emergency. This report monitors the Council's financial performance against those budgets. and therefore does not include any decisions that have a direct impact on Climate Change.

8 OTHER OPTIONS CONSIDERED

8.1 None

9 CONSULTATION

9.1 Consultation has been carried out with the Cabinet Member for Economic Development & Resources, Directors, Section 151 Finance Officer, Chief Executive, Chief Operating Officer and Monitoring Officer.

9.2 Consultation was carried out at meetings and via e-mail.

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Background papers	*N/A*
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