

Meeting of: The Cabinet

Date 19th January 2022

Time: 6.30pm

*Venue: Council Chamber, The Business Centre, Futures Park, Bacup, OL13 0BB



***This meeting will be accessible in the Council Chamber for essential attendees (elected councillors, supporting officers and members of the public with a registered question). All other access will be by remote observation as detailed below.**

To observe the meeting, please use the Zoom link below (please allow time for set up if accessing for the first time):

<https://zoom.us/j/97110557785?pwd=N212bTJRSWEwSnByK3I0UG5EL0c4dz09>

Meeting ID: 971 1055 7785

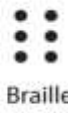
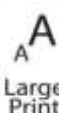
Passcode: 398240

A waiting room will be in place and observers will be admitted to the meeting at approx. 6.30pm.

ITEM		Lead Member/Contact Officer
A.	BUSINESS MATTERS	
A1.	Apologies for Absence	
A2.	Minutes of the last meeting To approve and sign as a correct record the Minutes of the meeting held on 10 th November 2021.	
A3.	Urgent Items of Business To note any items which the Chair has agreed to add to the Agenda on the grounds of urgency.	Clare Birtwistle, Monitoring Officer 01706 252438 clarebirtwistle@rossendalebc.gov.uk
A4.	Declarations of Interest <i>Members are advised to contact the Monitoring Officer in advance of the meeting to seek advice on interest issues if necessary.</i> Members are requested to indicate at this stage, any items on the agenda in which they intend to declare an interest. Members are reminded that, in accordance with the Local Government Act 2000 and the Council's Code of Conduct, they must declare the nature of any personal interest and, if the interest is prejudicial, withdraw from the meeting during consideration of the item.	
B.	COMMUNITY ENGAGEMENT	
B1.	Public Question Time Members of the public can register their question by contacting the Committee Officer. Groups with similar questions are advised to appoint and register a spokesperson. This is an opportunity to ask a question about an	Glenda Ashton, Committee and

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ITEM	Lead Member/Contact Officer	
	<p>agenda matter which the Council may be able to assist with. A time limit applies for each question and you are only able to address the meeting once.</p> <p>To register for public question time your question must be received no later than 9.00am two working days prior to the day of the meeting by emailing democracy@rossendalebc.gov.uk Please give your full name, telephone number and include a copy of your question.</p> <p>At the meeting you will be invited to speak at the appropriate time, please begin by giving your name and state whether you are speaking as an individual member of the public, or as a representative of a group. (Question time normally lasts up to 30 minutes).</p>	<p>Member Services Officer 01706 252423 glendaashton@rossendalebc.gov.uk</p> <p>Please register an agenda related public question by emailing democracy@rossendalebc.gov.uk no later than 9.00am Friday 14th January 2022</p>
C.	KEY DECISIONS	
C1.	Electoral Services Print Contract	<p>Councillor Serridge/Clare Birtwistle Head of Legal/Monitoring Officer 01706 252438 clarebirtwistle@rossendalebc.gov.uk</p>
D.	PERFORMANCE MATTERS	
D1.	Financial Monitoring report Q2 2021/22	<p>Councillor Walmsley/Karen Spencer Head of Finance/S151 Officer 01706 252409 karens pencer@rossendalebc.gov.uk</p>
E.	<p>EXCLUSION OF PUBLIC AND PRESS</p> <p>To consider passing the appropriate resolution under Section 100 (A)(4) of the Local Government Act 1972 that the press and public be excluded from the meeting during consideration of the following items of business since they involve the likely disclosure of exempt information under Part 1 Paragraph 3 of Schedule 12A to the Local Government Act 1972.</p>	
F.	CONFIDENTIAL ITEMS	
F1.	Lease agreement	<p>Councillor A Barnes/Neil Shaw Chief Executive, 01706 252447 neilshaw@rossendalebc.gov.uk</p>



Neil Shaw
Chief Executive

Date Published: 11th January 2022

MINUTES OF: THE CABINET

Date of Meeting: Wednesday 10th November 2021

**Present: Councillor A Barnes (Chair)
Councillors Ashworth, Hughes, Lythgoe, Serridge, Walmsley**

**In Attendance: Mr N Shaw, Chief Executive
Mr A Allen, Director of Communities
Ms C Birtwistle, Head of Legal (Monitoring Officer)
Mrs K Spencer, Head of Finance (Section 151 Officer)
Mr G Darragh, Head of Regeneration**

**Observers on Zoom: Councillor A Neal
Miss Y Ahmed, Principal Legal Officer
1 member of public**

1. APOLOGIES FOR ABSENCE

There were no apologies for absence.

2. MINUTES OF THE LAST MEETING

Resolved:

That the minutes of the meeting held on 13th October 2021 were agreed as a correct record.

3. URGENT ITEMS OF BUSINESS

There were no urgent items.

4. DECLARATIONS OF INTEREST

There were no declarations of interest.

5. PUBLIC QUESTION TIME

No written questions had been submitted.

6. REACTIVE BUILDING REPAIRS FRAMEWORK TENDER

The Portfolio Holder for Resources outlined the report, which asked members to authorise officers to proceed with the tender for the Reactive Building Repairs Framework. That appointment of the successful tenderers be delegated to the Head of People and Policy in consultation with the Portfolio Holder.

Cabinet members were invited to comment on the report:

- Environmental consideration criteria to be included in any future tenders.

Resolved:

1. Cabinet authorised officers to proceed with the tender for the Reactive Building Repairs Framework.
2. Cabinet delegated the appointment of the successful tenderers to the Head of People and Policy in consultation with the Portfolio Holder.

Reason for Decision:

To consider the implications set out in the report and approve the tender process.

Alternative Options Considered:

None.

7. ANNUAL AIR QUALITY REPORT 2021

The Portfolio Holder for Communities outlined the report which asked members to note the content of the report.

Resolved:

Cabinet noted the content of the report.

Reason for Decision:

Work to identify air quality problems will continue to be a priority for the Council's Public Protection Unit. However, success in improving the air that we breathe relies on action by a wide range of organisations and individuals. The Climate Change Strategy that has been adopted by Council tackles many of these related issues such as promoting active transport and introducing electric vehicles.

Alternative Options Considered:

None.

8. COUNCIL TAX, NON-DOMESTIC RATE & HOUSING BENEFIT OVERPAYMENT WRITE-OFFS

The Portfolio Holder for Resources outlined the report which asked members to write-offs in relation to irrecoverable Non-Domestic Rate debt, Council Tax debts and Housing Benefit Overpayments.

Cabinet members were invited to comment on the report:

- Anyone struggling to make payment was urged to contact the Council.

Resolved:

Cabinet members:

1. Approved the write off of £88,390.53 in respect of irrecoverable Non-Domestic Rate debt (NNDR). Direct cost to Rossendale BC is £35,356.21.
2. Approved the write off of £12,253.29 in respect of irrecoverable Council Tax debt. Direct cost to Rossendale BC is £1,715.16.
3. Approved the write off of £39,231.17 in respect of irrecoverable Housing Benefit Overpayments. Direct cost to Rossendale BC is nil.

Reason for Decision:

The write-offs are within the provisions available and recommendation to write off is made within the grounds of prudence before the financial year-end.

Alternative Options Considered:

None.

9. ROSSENDALE YOUTH WORKS

The Leader of the Council and Portfolio Holder for Economic Development outlined the report which asked members to support a Department of Work and Pensions Flexible Support Grant Funding bid. To authorise the Monitoring Officer to accept the grant and enter into a grant funding agreement and extension of the Service Level Agreement.

An amendment to the report was put forward by the Leader to authorise the Monitoring Officer

to backdate the agreement for the grant to 29th October 2021 for grant period 1st November 2021 to 31st October 2022 to ensure continuity of grant as requested by the DWP.

Cabinet members were invited to comment on the report:

- Continuity of grant for another year.

Resolved:

Cabinet members:

1. Supported a Department of Work and Pensions Flexible Support Grant Funding bid of up to £72,000.
2. Authorised the Monitoring Officer to accept the grant and enter into a grant funding agreement with the DWP and extension of the Service Level Agreement with Active Lancashire.
3. Authorised the Monitoring Officer to sign and backdate the grant offer acceptance letter to 29th October 2021.

Reason for Decision:

Rosendale Youth Works is one of the leading economic development projects being delivered by the Council in partnership with Active Lancashire. This report will ensure its continuation for a further 12 months until October 2022 dependent on DWP funding. This will be used as a tool to get even more local unemployed people into work.

Alternative Options Considered:

None.

10. CITY VALLEY LINK UPDATE

The Leader of the Council and Portfolio Holder for Economic Development outlined the report which asked members to note progress on the project, accept funding from Lancashire County Council and Restoring Your Railway and authorise the Monitoring Officer to enter into grant funding agreements. To release match funding from reserves, authorise a strategic outline business case study and tender and delegate the subsequent award of contract to the Director of Economic Development And Portfolio Holder.

Cabinet members were invited to comment on the report:

- It was good news and vitally important to engage with all stakeholders.
- LCC were thanked for the grant.
- Officers were thanked for their hard work.

Resolved:

Cabinet members:

1. Noted progress on the project.
2. Accepted £100,000 from Lancashire County Council and authorised the Monitoring Officer to enter into a grant funding agreement.
3. Accepted the Restoring Your Railway grant of up to £50,000 (exact amount to be confirmed), and authorised the Monitoring Officer to enter into a grant funding agreement and release the required £16,666 Council match funding from reserves.
4. Authorised a strategic outline business case study and tender up to £166,666 in partnership with Lancashire County Council and delegated the subsequent award of contract to the Director of Economic Development and Portfolio Holder.

Reason for Decision:

Progressing the City Valley Rail Link provides a fantastic opportunity to both grow the local economy and enable thousands of local people who commute into Manchester, to improve

their journey time significantly.

Alternative Options Considered:

None.

11. MEDIUM TERM FINANCIAL STRATEGY UPDATE

The Portfolio Holder for Resources outlined the report which asked members to consider the contents of the report.

Cabinet members were invited to comment on the report:

- Increase in utility costs resulting from an increase in price not usage.
- Current supplier has ceased trading so a further increase in costs will be seen.

Resolved:

Cabinet noted the content of the report.

Reason for Decision:

There are a number of significant risks outside the Council’s control which remain a major concern: ongoing impact of Covid, the uncertainty of if/when the Fair Funding Review and the revised Business Rates scheme will be introduced, also the ongoing impact of the UK leaving the European Union. The Council must remain focused on identifying and delivering further savings and income in order to ensure annual balanced budgets over the immediate and medium term. It must also ensure that all its budget resource allocations are directed to the core functions of the Council and that the use of its resources drives the delivery of the Council’s Corporate Plan priorities. Failure to do this will result in an accelerated use of finite available reserves.

Alternative Options Considered:

None.

The meeting concluded at 6.52pm

_____ CHAIR _____ DATE

Subject:	Electoral Services Print Contract	Status:	For Publication
Report to:	Cabinet	Date:	19 th January 2022
Report of:	Elections Manager	Portfolio Holder:	Corporate Services
Key Decision:	<input checked="" type="checkbox"/> Forward Plan <input checked="" type="checkbox"/>	General Exception	<input type="checkbox"/> Special Urgency
Equality Impact Assessment:	Required:	No	Attached: No
Biodiversity Impact Assessment	Required:	No	Attached: No
Contact Officer:	Linda Harling	Telephone:	01706 252445
Email:	lindaharling@rossendalebc.gov.uk		

1.	RECOMMENDATIONS
1.1	Cabinet is asked to give approval to join a tender exercise with the Merseyside Elections and Electoral Registration Print Group for a 4 years print contract.
1.2	Delegate authority to the Head of Legal in consultation with the Portfolio Holder to enter in to the contract upon successful appointment of contractor.

2. PURPOSE OF REPORT

2.1 This report seeks approval to enter into a tender exercise run by the procurement team at Wirral Council. A total of 10 local authorities are part of the tender group and this will be the 2nd time that RBC have joined this exercise.

3. BACKGROUND

3.1 The electoral services team joined the Merseyside Elections and Electoral Registration Print Group in 2018 to obtain best value for money for all their print requirements.

The current print contract is due to expire on 30 June 2022. It is proposed that the tender will be posted on CHEST on 17 January 2022 with a closing date of 17 February 2022. Evaluation will take place in March 2022 and the Elections Manager will be part of the evaluation group. The new tender would commence from 1 July 2022 for a period of 4 years.

3.2 The contract is for the delivery of print services for elections and electoral registration, including the annual electoral registration canvass, rolling registration, postal vote refresh exercises, plus all scheduled and unscheduled elections and referenda. The estimated cost per year is £30,000, based on current spending. This figure does not include unscheduled elections.

4. RISK

4.1 If the Council does not enter into a new contract it would leave us vulnerable to not being able to administer an election, especially an unscheduled parliamentary election. There are not many experienced electoral print suppliers in the UK so it is essential to have a good print tender in place.

To not go out to tender would leave the Council vulnerable in terms of non-compliance with the Constitution.

Tendering as a sole entity would not give the Council the buying power that this process afford which would likely result in a significant increase in costs.

5. FINANCE

5.1 The current annual budget for electoral printing is c£30k.

5.2 It is anticipated that the total contract value will not exceed the current budget.

6. LEGAL

6.1 The total contract price of this contract is estimated to be in the region of £120k therefore Cabinet is required under the terms of the Constitution to approve the procurement exercise.

6.2 The tender process will be in line with the Constitution and the Public Contract Regulations. The Elections Manager will form part of the evaluation panel to ensure the interests of the Council are protected.

7. POLICY AND EQUALITIES IMPLICATIONS

7.1 No policy or equalities implications.

8. CONCLUSION

8.1 In order to continue to deliver successful elections and electoral registration, and to achieve the best value for money for the Council, it is sensible to join the print group to make large scale savings rather than tender as a single authority.

Subject:	Financial Monitoring Report Q2 2021/22		Status:	For Publication	
Report to:	Cabinet		Date:	19 th January 2022	
Report of:	Finance Manager		Portfolio Holder:	Resources	
Key Decision:	<input type="checkbox"/>	Forward Plan <input checked="" type="checkbox"/>	General Exception <input type="checkbox"/>	Special Urgency <input type="checkbox"/>	
Equality Impact Assessment:		Required:	No	Attached:	No
Biodiversity Impact Assessment		Required:	No	Attached:	No
Contact Officer:	Craig Finn		Telephone:	01706 252410	
Email:	craigfinn@rossendalebc.gov.uk				

1. RECOMMENDATION

- 1.1. That Cabinet note the contents of the Q2 2021/22 financial monitoring report.

2. PURPOSE OF REPORT

- 2.1 The purpose of the report is to update members on the Q2 budget progress 2021/22, compared to the original budget set back in February 2021.

3. BACKGROUND

- 3.1 The 2021/22 MTFS set a balanced Budget for the year based on the assumptions made at that time. The Covid pandemic continues to impact on the economy and result in unplanned expenditure for the Council.
- 3.2 Work continues to monitor and forecast the costs and savings associated with both the pandemic and any other emerging budget pressures.

4. REVENUE

- 4.1 This is the second monitoring report of the year 2021/22. The forecast position is an adverse variance of £462.6k when compared to an original budget of £8,902k. It is proposed that this adverse variance will be met from the response and recovery reserve.
- 4.2 The most notable variances at Q2 are:-
- £200k adverse - Court cost income estimated at £100k against a budget of £300k.
 - £101k adverse – Deferred repayment of loans granted to the Rossendale Leisure Trust agreed by Council in February 2021.
 - £66k adverse - At Q2, an additional adverse variance of £66k is estimated for Local Plan costs, arising from the requirements of the Planning Inspectorate.
 - £56k adverse – The highest recorded fuel costs since 2013 having an impact on the cost of the operational fleet vehicles.

Full details and explanations are included in appendix 1.

5. CAPITAL

- 5.1 The Usable Capital Receipts brought forward at the 1st April totalled £2,233k.
- 5.2 The value of the budgeted capital scheme expenditure for 2021/22 was £6,239k to which £3,765k slippage has been added. New schemes added to the programme in year are as

follows: Whitworth Wild Play (£16k), Water Recreational ground (£4k), Futures Park improvement works (£44k), infrastructure works for the installation of Electric Vehicle charging points (£101k) and works to the Town Square (£80k), plus improvement works to the running track at Marl Pits (£250k). In addition, improvement works to Henrietta St Depot have been undertaken (£22k) and the indicative grant for DFGs (£1,000k) has been firmed up at £1,160k to make the estimated in year expenditure £10,681k. The total capital programme over the life of the MTFs is £21,636k.

5.3 The total in the Useable Capital Receipts Reserve at the end of 2021/22 is currently expected to be £576k. £240k of this is ring-fenced for housing schemes. £100k is ring-fenced for Whitworth projects and £236k is ring-fenced for Haslingden projects.

5.4 The most effective method of funding the Councils' Capital outturn will be determined at the end of the financial year.

6. TREASURY

6.1 The council's bank resources continue to be higher than normal due to the level of Covid related Government grants received and held over from 2020/21, including significant sums not yet returned to Government as part of the agreed reconciliation conditions. With the uncertainty around income and Covid-19 response requirements, and depressed interest rate levels on offer from approved counterparties, Council officers have retained funds in instant access/liquid accounts. Details are included in Appendix 1.

7. COLLECTION FUND

7.1 Council Tax collection statistics are broadly consistent with pre-pandemic levels whilst business rate collection continues to be lower than performance prior to Covid.

7.2 The Government extended the 100% Business Rate Relief scheme to include retail, hospitality and leisure businesses into 2021/22, albeit on modified terms and with this level of relief reduced down to 66% of liability with effect from July 21. The Government has issued additional S31 grants to cover this lost income.

8. EARMARKED RESERVES

8.1 The total cash-backed earmarked reserves brought forward at 1st April 2021 were £12,717k. The Earmarked Reserves closing balance at the 31st March 2022 is predicted to be £11,796k. This balance also includes compensation received in 2020/21 required to fund future years' deficits on the Collection Fund owing to the pandemic. Amounts will be released over the next three years to ease the cashflow burden, as agreed by changes to legislation ('spreading the deficit').

Estimated usage through the life of the MTFs, is projected to reduce this to £6,521k by March 2026.

9. RISKS

9.1 All the issues raised and the recommendations in this report involve risk considerations as follows:

- Financial monitoring of General Fund service departments focuses on the key risk areas of employee costs, income, implementation of agreed budget savings, emerging issues and opportunities and in particular service department net expenditure.
- Budget setting for future years is now treated as an integral part of financial monitoring during the current year and the impact of variances being reported here

will be considered by officers when preparing the detailed 2022/23 budgets.

- The council must explore ways of bridging its forecast annual funding gap. Amongst other things this may include becoming more commercially aware, aiming to grow its resources alongside the challenges to its cost base.
- The implications of the Fair Funding review and the proposed new national scheme for the local retention of business rates have been postponed again until April 2023. Indeed, the Communities Secretary has indicated that local retention of business rates may conflict with the 'Levelling Up agenda'. An alternative mechanism for redistributing funding to authorities most in need may therefore need to be determined. The implications for this Council remain unknown.
- The Government announced a three-year Spending Review alongside the autumn budget on 27 October, the first multi-year funding settlement since 2018. However the provisional Local Government Finance Settlement announced 16 December 2021 detailed a single year settlement for 22/23.

COMMENTS FROM STATUTORY OFFICERS:

10. SECTION 151 OFFICER

10.1 The financial implications are fully set out in Appendix 1.

11. MONITORING OFFICER

11.1 Unless specifically commented upon within the report, there are no specific implications for consideration.

12. POLICY IMPLICATIONS AND CONSULTATION CARRIED OUT

12.1 There are no specific implications for consideration. Staffing issues have been discussed with colleagues in the People & Policy team.

13. CONCLUSIONS

13.1 Robust monitoring of the General Fund and MTFS is essential to control risks expressed in section 4 above and the council continues to undertake this.

13.2 The council's overall financial position improved due to the 2020/21 adjusted outturn position. However, the ongoing impact of Covid is still not completely known and remains a risk.

13.3 Despite a continued cost reduction programme, the on-going challenge remains for the council to continue its savings agenda in order to help realise its medium term saving and targets. Members, collectively, continue to face difficult choices in order to balance expenditure with available resources over the medium term. The council must remain focused on delivering further efficiencies.

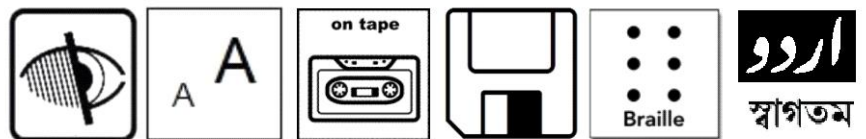
13.4 The Provisional Local Government Finance settlement was announced 16 December 2021 and is a single year settlement for 2022/23 only. The settlement included the continuation of the Lower Tier Services grant and New Homes Bonus in to 2022/23 and the introduction of a new one off Service grant for 2022/23. Over the coming months the Department for Levelling Up, Housing and Communities is carrying out a review of council funding to ensure funding allocations for councils are based on an up-to-date assessment of their needs and resources, with a view to implementing the revised funding scheme from 2023/24 onwards. It is not yet known what impact the review will have on the Council's funding levels, however this poses a significant risk to the MTFS.

Background Papers	
Document	Place of Inspection
Service monitoring statements.	Financial Services.
2021/22 Corporate Priorities, Budget, Council Tax and The Medium Term Financial Strategy.	RBC website - Full Council 24/02/2021

Financial Monitoring Report

2021/22 Q2 as at end of September 2021

Including a Glossary of terms on page 36



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General Fund Revenue Operations – pages 5 to 19

The Covid pandemic continues to influence the Council's financial performance into 2021/22. The net impact is an adverse variance of £462.6k on the General Fund at Q2 when compared to the original budget of £8,902k. This is an increase of £270.3k on the position reported at Q1 (£192.2k) The Council has held over the balance of Covid support grants received in 20/21 where able to do so and has received additional grant support in the year to date to assist with the ongoing financial pressures faced.

The forecast outturn position at Q2 utilises Covid sums carried forward to meet ongoing eligible expenditure. In addition, the adverse variance reported above is proposed to be met from the Response and Recovery Reserve unless and until further Covid related grant funding is to be made available in year from Government departments.

Earmarked Revenue Reserves – page 20 to 22

The total cash-backed Earmarked Reserves brought forward at 1st April 2021 were £12,717k.

The opening balance on the Transitional Reserve was £1,790k, to which £213k of New Homes Bonus grant is to be added. This funding will be released in full as budgeted, to fund 21/22 Net Service costs. Similarly, the Council is to receive £93k of Lower Tier Services Grant as part of the 21/22 Local Government Finance Settlement, and this too will be used to fund Net Service costs.

Due to the complexities of the Collection Fund accounting regime reported to Cabinet throughout 20/21, the Business Rates Retention Reserve holds a significant sum brought forward (£6,229k). Utilisation of Covid funding last year replaced the budgeted contribution from this reserve, down from the £686k assumed as required in 20/21, to nil. This balance also includes compensation received in 20/21 required to fund future years' deficits on the Collection Fund owing to the pandemic. Amounts will be released over the next three years to ease the cashflow burden, as agreed by changes to legislation ('spreading the deficit').

The approved budget for 21/22 also includes transfer to the Business Rates Retention Reserve of Section 31 Grant compensation for eligible reliefs afforded to qualifying business, received in year. This is estimated at £1,091k. The Council also intends to contribute its receipt for renewable energy in the sum of £183k before releasing sums for general budget support at a value of £606k. The intention is to transfer Section 31 grant receipts to the Transitional Budgetary Support Reserve at financial year-end.

The Planning Reserve is expected to be required in full in year to support £124k of costs including those in relation to the current Local Plan. At Q2, an additional adverse variance of £66k is estimated for Local Plan costs, arising from the requirements of the Planning Inspectorate. This is included in the forecast outturn.

Unutilised balances of Covid related funding as at 31 March 2021 were transferred into a new Response & Recovery reserve to meet the ongoing impact and commitments resulting from the pandemic falling into 21/22 and potentially beyond.

The closing balance of earmarked reserves at the 31st March 2022, including sums specifically ring-fenced to fund future deficits on the Collection Fund is estimated at £11,796k. Based on current plans and forecast commitments at the time of this report, earmarked reserves are anticipated to reduce to £6,521k over the life of the MTFS by March 2026.

Government Grants Unapplied – page 22

The opening value of Government Grants Unapplied at the 1st April 2021 was £1,919k, including £1,858k of Disabled Facilities Grant carried forward into 2021/22 which relates to previous

Responsible Section/Team	Financial Services	Page	2
Responsible Author	Finance Manager	Produced	30/09/2021
Dates covered in this review	2021/22 Monitoring	Next review	31/12/2021

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years' slippage. The original allocation of Better Care funding for DFGs for 2021/22 is £1,160k, giving total DFG resources available of £3,018k.

In addition, the Council has received various grants to support its Covid related activities in the sum of £3,893k. These 'grants unapplied' relate specifically to business support in the wake of Covid. These and non-business specific Covid grant sums received in year are detailed on page 35. Some of these grants are ring-fenced for specific activities with any remaining balance having to be repaid to the originating body whereas others can be released to support the budget. At Q2, the required funding level from the Response and Recovery Reserve for spend to date, known commitments and to make good the Q2 variance of £462.6k, is £2,066k.

Staff Monitoring – page 19

The table on page 19 shows the forecast staffing variances for the year based on quarter 2 actuals. The forecast for the year is currently £282k. This is made up of £257k from general staff turnover and vacancies, plus £25k from additional leave purchased by staff throughout the year. This is a £57k favourable variance compared to the 2021/22 budget target of £225k.

Treasury & Cash Management - page 23 to 27

At the end of September, the bank balances were £16,570k. These resources continue to be higher than normal due to the level of Covid related Government grants received and held over from 20/21, including significant sums not yet returned to Government as part of the agreed reconciliation conditions. Due to the pandemic, banking institutions have continued to reduce interest rates. With the uncertainty around income and Covid-19 response requirements, and depressed interest rate levels on offer from approved counterparties, Council officers have retained funds in instant access/liquid accounts. Consequently, the interest income forecast has reduced to just £8.7k, against an original budget target of £16.4k.

The provision for doubtful debt at the 1st of April 2021 was £380.6k, plus a further £5.4k set aside for licensing debt, against £496k of doubtful debts. Following a significant increase to the provision for bad debts during 20/21, the level of cover for sums outstanding and that risk going unpaid is considered adequate at this time (c77% cover), but will continue to be monitored throughout the year.

Capital Receipts – page 28

The Usable Capital Receipts brought forward at the 1st April totalled £2,233k.

Capital Grants due for projects in 2021/22 is expected to total £5,360k.

Current funding for slippage carried forward into the 21/22 Capital consists of a mixture of resources, namely £3,765k of grants, capital receipts and (internal) borrowing. The most effective method of funding the Council's Capital outturn will be determined at the end of the financial year.

On current assumptions, the Capital Receipts Reserve is expected to total £575k at the year-end.

Capital Programme and Funding – page 29 to 30

The original Capital Programme for 2021/22 was £6,239k, including an estimate of £1,000k for DFGs and £1,344k for replacement operational vehicles. The slippage from 2020/21 was £3,765, the bulk relating to DFGs. Additions to the programme have been Whitworth Wild Play, Water Recreational Ground, improvements to Henrietta St Depot, Electric Vehicle charging

Responsible Section/Team	Financial Services	Page	3
Responsible Author	Finance Manager	Produced	30/09/2021
Dates covered in this review	2021/22 Monitoring	Next review	31/12/2021

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point infrastructure, Marl Pits running track, infrastructure works to the Public Realm and improvement works to Futures Park, respectively.

The DFG allocation has now been confirmed at £1,160k

The revised capital programme for 2021/22 is £10,681k.

Collection Fund 2021/22 (Council Tax & NNDR) - page 31 to 33

Council Tax collection statistics are broadly consistent with pre-pandemic levels whilst business rate collection continues to be lower than performance prior to Covid.

The Council Tax account is predicting an overall surplus of £166k for Rossendale, including an increase to doubtful debts of £700k due to the ongoing impact of Covid. Court Cost income has yet to be realised, however we continue to estimate to receive £100k against a budget of £300k (consistent with Q1) giving an adverse variance of c£200k included in the projected outturn on page 5.

The Government has extended the 100% Business Rate Relief scheme to include retail, hospitality and leisure businesses into 21/22, albeit on modified terms and with this level of relief to reduce to 66% of liability with effect from July 21. This has reduced the forecast NNDR income due. However, the Government has issued additional S31 grants to cover this lost income. These sums, received by the Council into its General Fund in 21/22, will be set aside to fund the deficit emanating from the Collection Fund shortfall in 21/22, to be realised and made good in future years, similar to the treatment for 20/21.

Covid 19 – page 34 to 35

The Council has received various Covid related grants throughout the year and these have been itemised on page 34. Some of these grants are ring-fenced and any underspend will be recovered by the originating body at the end of the scheme. For business grants the Council is acting as an agent for the Government and any balances at the end of the schemes have to be repaid. All schemes are currently closed, with repayment of net balances to Government pending (c£3m). The Council received funding in Q1 for the business Restart grant scheme and this is detailed on page 35.

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General Fund Summary - Period 6 (Quarter 2)

Service Area	2021/22 Org Budget £000	2021/22 Forecast £000	2021/22 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr2 (Adv)/Fav £000
Communities Directorate					
Customer Services and E-Government	1,405.4	1,658.2	(252.8)	(340.4)	87.7
Operational Functions	1,832.8	1,981.6	(148.8)	(91.3)	(57.6)
Communities	677.8	631.7	46.1	57.0	(10.9)
Public Protection Unit	155.5	157.2	(1.7)	(4.0)	2.3
Environmental Health	207.6	213.5	(6.0)	(5.0)	(1.0)
Licensing & Enforcement	115.4	134.1	(18.6)	(17.2)	(1.4)
Housing	497.4	532.5	(35.1)	36.3	(71.5)
Economic Development Directorate					
Planning Services	290.3	299.3	(9.0)	58.9	(67.9)
Building Control Services	(7.5)	(35.0)	27.5	21.7	5.8
Regeneration	336.1	398.4	(62.4)	(1.6)	(60.8)
Property Services	265.4	297.4	(32.0)	47.0	(79.0)
Corporate Management Directorate					
Corporate Management	465.4	423.5	41.9	44.9	(3.0)
Legal Services	172.5	165.0	7.5	0.4	7.2
Local Land Charges	(19.8)	(13.9)	(5.9)	(9.7)	3.8
Democratic Services	584.6	550.3	34.4	37.4	(3.1)
Financial Services	553.2	573.0	(19.8)	(2.1)	(17.7)
People and Policy	641.5	598.7	42.8	(1.4)	44.2
Non Distributed Costs	72.3	256.9	(184.6)	(135.1)	(49.5)
Capital Financing and Interest	656.7	542.8	114.0	112.1	1.9
TOTAL Service Cost	8,902.70	9,365.3	(462.6)	(192.2)	(270.3)
LESS Use of Earmarked Reserves					
Retained Business Rates Reserve	(2,180.0)	(2,180.0)	-	-	-
Response and Recovery Reserve	-	(462.6)	(462.6)	(192.2)	(270.3)
Lower Tier Services Grant	(93.0)	(93.0)	-	-	-
Transitional Budgetary Reserve	(606.0)	(606.0)	-	-	-
LESS Use of New Homes Bonus Grant	(213.0)	(213.0)	-	-	-
Net Service Cost	5,810.7	5,810.7	-	-	-

The monitoring report at Q2 21/22 is forecasting a predicted adverse variance of £462.6k. This forecast position will require an additional £462.6k from the Response and Recovery Reserve to balance the approved budget for the year, subject to the receipt of additional funding from Government.

The main variances are shown in the table below and these include: -

- Staff cost reductions are forecasting a favourable variance of £57k at year end against the required £200k of vacancy savings. In addition, staff have committed to fund £25k of additional leave to be taken over the course of the year, this is per budget.
- Members are reminded that no court sessions were held throughout 20/21 owing to the pandemic, and this continues to have an impact into 21/22. Estimated court cost income has been assumed at £100k at Q2 (consistent with the Q1 forecast), down from the £300k approved budget. This is considered prudent as recovery action has recommenced in 21/22 with court cost income likely to follow. As this remains difficult to quantify, an adverse variance of £200k is therefore included in the forecast outturn.
- It should be noted that the Government introduced a scheme for 'lost' income during 20/21 to compensate Councils, in part, for the impact of Covid19 on its income expectations. Government have announced a similar scheme for 21/22 and review of the guidance (and income performance to date) suggests nil compensation for the Council. The forecast outturn at Q2 has therefore reversed the Q1 assumption of £50k

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compensation anticipated, to nil. This has contributed to the increased call on the Response and Recovery Reserve to balance the budget.

- The deferred repayment of loans granted to the Rossendale Leisure Trust agreed by Council in February 2021 has an adverse variance on the forecast outturn in the sum of £101k. This is the final year of the agreement with repayments to commence from 22/23. Deferred payments relating to 20/21 and 21/22 will result in extension to the agreed repayment terms with income receipts now due in 26/27 and 34/35, where previously assumed to end in 25/26 and 33/34 respectively.
- Additional costs associated with delivering the Local Plan, based on further discussions with the Planning Inspectorate, are estimated at £66k. Sums held in the Planning Reserve are anticipated to be utilised in full to meet expenditure but these additional costs are therefore to be met from the Response and Recovery Reserve.
- An analysis of Central IT costs has identified software licence expenditure committed in 21/22 that relates, in part, to future years. In accordance with correct accountancy practice, these sums have been 'pre-paid' into 22/23 and as a result the Q2 position is a favourable improvement on Q1 in the sum of c£28k.
- The Council has a total budget for Empty Homes related expenditure in the sum of £975k. This budget is split £300k (Revenue funding) and £675k (Capital funding.) At Q2, there is an estimated adverse variance on the revenue account of £58k. This estimate is largely due to recognition of the additional revenue resources deployed to support the ongoing legal work of the Council and defence of the Empty Homes claim. This includes provision for future Barrister costs and administrative work of the Project Officer. The Council is also liable for council tax costs where properties within the scheme are without tenants.
- Original budget assumptions pertaining to Rawtenstall Market included the recharge of eligible expenditure firstly incurred by the Council, to the managing agent, as an 'income stream'. However, discussions remain ongoing to determine an appropriate level of subsidy given the ongoing impact of Covid and also infrastructure arrangements for the supply and recharge of utility costs to tenants. At Q2, the working assumption is that the rechargeable income will be subsidised until the position is clarified. The impact is an adverse variance at Q2 of £66k of foregone 'income'.
- The Council is due to re-tender for Insurance cover and, at the same time, assess the adequacy of its revenue budget as part of the budget cycle and MTFs development. Insurance premiums have increased over time and beyond the forecast increases assumed in the budget estimates. On receipt of the premium for 21/22, the net budget 'gap' has been identified at £32k and this adverse position is included in the forecast outturn.
- Significant increases to fuel 'pump prices' continue to impact the Council, and in particular the cost of its Operational fleet vehicles (Refuse Collection, Parks). Economic commentary (page 25) acknowledges the highest recorded fuel prices since 2013 and on current forecasts, an adverse variance of £56k is assumed in the outturn projection.

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Annual Variances	Q1	Q2	Q3	Q4	Total	
	Fav/(Adv)	Fav/(Adv)	Fav/(Adv)	Fav/(Adv)	Fav/(Adv)	
Customer Services and e-Government						
Staff costs	6.1	2.1			8.2	
Housing Benefits subsidy and admin grant	(58.5)	33.6			(24.9)	
Housing Benefit Local Council Tax support grant	42.8	-			42.8	
Housing Benefit bailiff fees	18.3	-			18.3	
Revenues & Benefits administration Contract	14.6	-			14.6	
Court costs recovered (net of bad debt provision)	(20.0)	-			(20.0)	
Business Rates - net costs of collection and s31 grants	(220.8)	-			(220.8)	
Central IT Costs	(12.0)	40.1			28.1	
Leisure Services - Deferred income from loan	(101.0)	-			(101.0)	
Other minor variances	(9.9)	11.7			1.8	(252.9)
Operations						
Staff costs (including agency and overtime)	(8.7)	20.2			11.5	
Fuel, Vehicle Maint and Hire	(7.3)	(68.7)			(76.0)	
Parks & Open Spaces	9.7	(1.8)			7.9	
Street sweep running costs	5.0	(5.4)			(0.4)	
Garden Waste Income Less Costs	(3.3)	5.8			2.5	
Extra Costs within Refuse	(52.2)	(26.2)			(78.4)	
Markets Income & Running expenses	-	(12.3)			(12.3)	
Trade Waste & Bulks Net income	26.0	26.0			52.0	
Cemeteries Net income	-	(0.7)			(0.7)	
Other minor variances	(3.6)	(5.2)			(8.8)	(102.7)
Public Protection						
Staff costs	10.8	43.8			54.6	
Environmental Health administration expenses	2.4	(5.0)			(2.6)	
Environmental Health Fixed Penalty Notice Inc Adverse	(12.0)	3.2			(8.8)	
Strategic Housing, Housing Options and Private Ren.	10.1	(17.4)			(7.3)	
Housing - Extra Agency Costs	-	(18.6)			(18.6)	
Hackney income	(2.7)	2.9			0.2	
Private hire income	(5.7)	(3.3)			(9.0)	
Other Licensing income/costs	(4.4)	(4.1)			(8.5)	
Empty Homes	-	(58.0)			(58.0)	
Other minor variances	11.6	(15.0)			(3.4)	(61.4)
Economic Development						
Staff costs (net of grant & fee income)	55.0	4.2			59.2	
Planning Application Fee Income	75.7	(6.2)			69.5	
Planning Consultancy Professional fees	(60.6)	(11.8)			(72.4)	
Planning Pre-apps	(22.4)	-			(22.4)	
Building Control Fee Income	19.8	2.0			21.8	
Economic development admin costs and Markets	(2.7)	(65.7)			(68.4)	
Childrens Partnership Board Grant income	1.1	4.9			6.0	
Other Property Running costs	21.1	-			21.1	
Spinning Point bus station	(8.7)	-			(8.7)	
Estates Income (Excluding Town Hall, Futures Park)	11.4	(2.5)			8.9	
Advice / consulting on Planning Applications	-	18.5			18.5	
Forward Planning - Local Plan	-	(66.5)			(66.5)	
Insurance & Service Charge - Futures Park plot 5	28.1	(60.0)			(31.9)	
Business Centre rentals	2.9	-			2.9	
Other minor variances	5.3	(18.7)			(13.4)	(75.8)
Corporate Management						
Staff costs	96.7	(4.4)			92.3	
Legal income	(3.4)	0.9			(2.5)	
Democratic Services and Member costs	3.7	1.1			4.8	
Internal and External Audit - Finance	3.2	7.5			10.7	
Land Charges income	(3.2)	(1.6)			(4.8)	
Bank Charges	(17.0)	(1.7)			(18.7)	
People and Policy administration costs	(12.5)	22.0			9.5	
Other minor variances	2.0	7.5			9.5	100.8
Non-Distributed Costs & Capital Financing						
Original staff savings target (actuals now above)	(200.0)	-			(200.0)	
Historical pension commitments	17.9	-			17.9	
Interest	(9.6)	0.9			(8.7)	
Increase provision for Doubtful Debts	-	-			-	
Loss of fees and income re Covid grant from MHCLG	50.0	(50.0)			-	
MRP Savings	121.7	-			121.7	
Other minor variances	(3.0)	1.5			(1.5)	(70.6)
Favourable/(adverse) variance	-192.2	-270.4	0.0	0.0	-462.5	-462.5

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Communities Directorate

Period 6 (Sept)

Customer Services & ICT	2021/22 Org Budget £000	2021/22 Forecast £000	2021/22 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr2 (Adv)/Fav £000
Customer Services					
Benefits Administration	(234.3)	(297.1)	62.8	1.3	61.5
Benefits Granted	(23.7)	3.7	(27.4)	(0.4)	(27.0)
Local Tax Collection	(378.6)	(163.3)	(215.3)	(240.7)	25.4
Revenues & Benefits Partnership	1,046.7	1,037.8	8.9	14.6	(5.7)
Strategic Functions					
Management and Support	75.0	75.8	(0.8)	-	(0.8)
Service Assurance Team	128.5	135.7	(7.2)	0.5	(7.7)
Central Telephones	5.4	5.6	(0.2)	(1.6)	1.4
Central Printing	3.9	0.9	2.9	-	2.9
ICT Support	712.1	673.9	38.2	6.0	32.2
Leisure Services	70.5	191.0	(120.5)	(120.0)	(0.5)
Total	1,405.4	1,663.9	(258.5)	(340.4)	81.9

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr Forecast £000
Staff	6.1	2.1	8.2
Housing Benefit administration grant	(58.5)	73.8	15.3
Housing Benefit Subsidy (net grant position)	(0.4)	(27.2)	(27.6)
Housing Benefit External Audit fee	-	(13.0)	(13.0)
Housing Benefit Local Council Tax support grant	42.8	-	42.8
Housing Benefit bailiff fees	18.3	-	18.3
Revenues & Benefits administration contract	14.6	-	14.6
CTax & BRates - court costs (net of bad debt provision)	(20.0)	-	(20.0)
Business Rates - net costs of collection/court cost income	(220.8)	-	(220.8)
Renewable Energy Business Rates income	183.0	-	183.0
Business Rates transfer to Retained Business Rates Reserve	(2,140.9)	(274.1)	(2,415.0)
Business Rates S31 Grants	1,957.9	274.1	2,232.0
SAT Team Grants received (incl Universal Credit)	77.1	-	77.1
SAT Team additional costs (incl Universal Credit) funded by grants	(77.1)	-	(77.1)
Central IT Costs	0.7	27.6	28.3
Switchboard internet telephony costs	(1.6)	1.5	(0.1)
IT equipment purchase - RLT	(11.0)	11.0	-
Leisure Services - Deferred income from loan repayments where income originally assumed	(101.0)	-	(101.0)
Other minor variances	(9.6)	11.8	2.2
TOTAL	(340.4)	87.6	(252.8)

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Customer Service & ICT Highlight Report – Q2 (end September 2021)

Historic Issues

- None.

Current Quarter's Issues

At Q2 the forecast variance is £252.8k adverse, a favourable movement of £87.7 from Q1, the main changes being: -

- A favourable staffing movement of £2.1k in the quarter which has increased to a favourable forecast outturn estimate of £8.2k.
- The benefit subsidy is mainly due to a saving of £18.3k on housing benefit bailiff fees. This is because bailiff activity was put on hold throughout quarter one. It is expected that there will be a rise in housing subsidy claims as a result of Covid and this continues to be closely monitored. This is somewhat offset by an adverse movement on the audit fee for the Housing Benefit audit. Costs are anticipated to exceed budget by £13k based on information received from the Council's External Auditor. The Housing Benefit audit is outside the scope of the 'core' audit work, which is subject to fee approval via Public Sector Appointments (PSAA) Ltd; Housing Benefit audit work is subject to separate agreement.
- In terms of business rates, the renewable energy income of £183k and budgeted S31 grants will be transferred into the Retained Business Rates Earmarked Reserve.
- At the end of Q2 the total value of court costs raised is £20k short of where we anticipated. Following last year's temporary hold on pursuing both NNDR and Council Tax debt, recovery through the courts has now re-commenced, however a budget shortfall is anticipated at the year-end but will be monitored throughout the year as court activity increases.
- The Service Assurance Team has received new burdens and Universal Credit introduction grants of £80k so far, but officers are currently assuming that all of these grants will be used to fund additional work of software changes or administration either in 2021/22 or the beginning of 2022/23, so the net variance being predicted is £nil. The Service Assurance Team have also incurred legal fees of £11k outside of the budget in relation to Analyse Local for their 'Rate Finder' service which identifies potential, additional business rates for collection eg due to premises expansion. Where proven, additional revenue will flow to the Collection Fund.
- The Revenues and Benefits administration contract costs are projecting a £8.9k favourable variance.
- Deferred income from loan repayments relating to leisure services are as previously reported – being an adverse variance of £101k relative to original budget assumptions.
- Central IT are forecasting a saving overall of £28k, most of which relates to cost savings achieved in external support costs relating to RLT and also savings to the Computer Development Centre.

Future Issues

The loan deferral relating to leisure services has been agreed for a period of two years, with loan repayments to recommence in 2022/23. At this time the MTFs assumes income receipts for the same in 2021/22. The MTFs will be updated to reflect extensions to the original terms to reflect the revised timing of receipts to settle loan advances made.

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Communities Directorate

Period 6 (Sept)

Operations & Communities	2021/22 Org Budget £000	2021/22 Forecast £000	2021/22 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 2 (Adv)/Fav £000
Operational Functions					
Operations Admin & Vehicle Maintenance	340.6	400.8	(60.2)	(58.4)	(1.8)
Refuse & Recycling	1,129.5	1,226.4	(97.0)	(62.4)	(34.6)
Street Sweeping	385.3	364.1	21.2	29.3	(8.1)
Markets	(22.5)	(9.7)	(12.9)	0.3	(13.2)
Communities					
Parks & Open Spaces	905.1	860.0	45.0	57.4	(12.4)
Cemeteries	(227.2)	(228.3)	1.1	(0.3)	1.3
Dog Warden	0.0	0.0	-	(0.2)	0.2
Total	2,510.6	2,613.4	(102.7)	(34.3)	(68.5)

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr £000
Vacancies at Operations Admin Offices Henrietta Street	(30.8)	(22.6)	(53.4)
Parks Salary Variances (Including temporary gardeners)	55.7	12.0	67.7
Street Sweeping Salaries	31.7	19.8	51.5
Refuse Salaries and Agency	(49.2)	13.9	(35.3)
Fleet Management Vacancy and Agency	4.4	(1.6)	2.8
Overtime Budgets	(20.5)	(1.3)	(21.8)
Henrietta Street	-	(4.0)	(4.0)
Vehicle Maintenance (including tyres/ parts)	(6.0)	(16.2)	(22.2)
Fleet Running Costs MOTs	(1.2)	(2.5)	(3.7)
Fleet - Oudour Machine	(10.0)	10.0	-
Fleet - extra fuel costs	-	(56.0)	(56.0)
General Garden Waste Expenditure	(3.3)	(0.8)	(4.1)
Garden Waste income	-	9.1	9.1
Purchase of Laptops	(17.2)	17.2	-
Bin Repairs and Litter Bins	(25.0)	10.0	(15.0)
Refuse purchase of tools and equipment and protective clothing	-	(2.0)	(2.0)
Trade Waste - Tipping Fees	(12.0)	(13.0)	(25.0)
Trade Waste - income	38.0	11.3	49.3
Market Income down	-	(12.3)	(12.3)
Street Sweeping Hire of Vehicle	(21.0)	(10.0)	(31.0)
Street Sweep Insurance Settlements	32.5	(19.0)	13.5
Street Sweep extra costs	-	-	-
Weed Killing	(4.5)	(1.5)	(6.0)
Street Sweep Litter Bins	(2.0)	(0.2)	(2.2)
Parks Extra Costs	-	(16.1)	(16.1)
Parks & Open Spaces S106	9.7	4.1	13.8
Cemeteries Repairs	-	(5.0)	(5.0)
Internment Fees	-	4.3	4.3
Other Variances	(3.6)	4.0	0.4
TOTAL	(34.3)	(68.4)	(102.7)

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Operations Highlight Report – Q2 (end of September 2021)

Historic Issues The approved vehicle replacement plan is in progress for 21/22. Maintenance and hire costs are forecast to be met from within existing budget provision. However, due to two vehicles within Street Sweep being damaged, further Hire Costs will be sustained until at least October 2021.

Current Quarter Issues: At the end of Q2, an adverse variance of £102.7k is forecast to the year-end for Operations and Communities. This is due to forecast additional overtime costs in the sum of £21.8k. Note: - Agency Costs are currently forecast to overspend by £70.8k. It should be noted that there has been Agency expenditure totalling £30.9k that has been funded by COVID19 Grants associated with the Pandemic. There has been some staff movements, starters and leavers and back filling with Agency and covering with overtime. At the start of the year, there was only one vacancy, which was being filled with Agency, which was the Mechanic within Fleet – this has now been filled successfully. However, in late April a new member of staff departed from Street Sweep increasing the vacancy position, which remains unfilled at the end of Quarter 2. There has been an agreement to increase the supervisory provision within Refuse up to 30th September 2021, funded from Covid grant monies. There is also an Education Officer role that is currently un-funded.

At Q1, Garden Waste services had achieved the income budget target due to the annual billing profile commencing early in the financial year. The budget for 21/22 includes increased income of £50k, as agreed by Council when setting the budget in February 2021. 'Sales' continue to take place throughout the year and income in excess of budget has been achieved, the estimate for this surplus has been included in the Q2 outturn forecast at £9k.

- Within Refuse and Recycling, there has been additional pressure associated with Agency staff, which will be closely monitored throughout 21-22. A better picture will emerge by the end of Qtr. 3 and the Refuse team are dealing with these pressures, much of which are associated with COVID19.
- There have been a number of one off costs in quarter one for CCTV (£1.6k) at Henrietta Street, and IT Costs (£17k) have been transferred back to ICT. It has been agreed that improvements made to control pollution and odour of £10k will be capitalised.
- Also within Refuse and Recycling, the Trade Waste Sector has made a favourable contribution to Q2 with agreements being put in place that have exceeded the income targets by £49k across the different options available to traders. However, extra tipping fees will be incurred of an estimated £25k based on extra revenue generated.
- It is estimated that costs associated with the refurbishment and replacement of wheeled Bins will exceed the revenue budget by £15k but consideration is being given to whether some of these costs can be capitalised. Additional costs incurred are linked to the supply of bins for for the extra bins for newly built houses in the borough. There has also been extra Garden Waste Expenditure £4.1k.
- Within Street Sweep, there have been two vehicles damaged with net insurance settlements of £13.5k having been received. These vehicles were earmarked for replacement later in the year but in the interim, hire costs for 30 weeks' cover is causing a £21k pressure on the vehicle budget. Other pressures within Street Sweep include the Weed Killing and Caretaker Whitworth budget in the sum of £19.4k. Forecast expenditure for these budget lines is estimated at £25k, causing an adverse variance of c£6k.
- Vehicle Maintenance costs are being carefully monitored to try to avoid any overspend at the year-end. Fuel costs have risen dramatically over the summer causing the forecast out-turns to be overspent by a prudent £56k if the trend continues. An exercise on Fuel usage is currently underway within the Operations Fleet team to accurately predict the foreseeable out-turn to March 2022.
- Cemeteries income is forecast to achieve budget.

Futures Issues

- Recycling Arrangements – RBC are currently in the process of creating the facility to transfer recycling material at the main operating depot, which will allow these to be passed into the LCC network. This will ensure that the Council eliminates the risk of high disposal costs within volatile markets. However, due to Covid19 there have been delays with the project. There are likely to be some additional costs once the facility begins operating in respect of adequately staffing it. Costs from other areas will disappear and savings will be made – so costs will change and be allocated to different areas.
- Agency Costs – The Council will be looking at tendering for the provision of agency workers in 2021/22.
- Commercial Waste – Staff are now in place and achieving Council targets at the end of Quarter 2. The increase in the number of customers will lead to the requirement of additional stock of commercial waste/recycling bins, but this will be recovered from additional revenue income.
- Alternative fuel – The Council is currently trialling the use of alternative fuel (HVO – Hydrotreated Vegetable Oil) in four vehicles as part of the commitment to reduce CO2 emissions. Subject to performance and impact on service delivery, an assessment of the cost/benefits will be taken at a future date regarding larger scale transfer to alternative fuel.

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Communities Directorate

Period 6 (Sept)

Public Protection & Housing	2021/22 Org Budget £000	2021/22 Forecast £000	2021/22 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 2 (Adv)/Fav £000
Public Protection Unit	155.5	157.2	(1.7)	(4.0)	2.3
Environmental Health	207.6	213.5	(6.0)	(5.0)	(1.0)
Licensing & Enforcement	115.4	134.1	(18.6)	(17.2)	(1.4)
Strategic Housing					
Housing Strategy	56.6	49.9	6.7	28.1	(21.5)
Private Sector Housing Renewals	(0.7)	(18.1)	17.3	(0.4)	17.8
Homelessness	141.5	142.7	(1.2)	8.6	(9.8)
Empty Homes Scheme	300.0	358.0	(58.0)	-	(58.0)
Total	975.9	1,037.3	(61.4)	10.1	(71.5)

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr £000
Environmental Health - staffing and consultant	(5.4)	10.8	5.4
Public Protection Unit - staffing and Direct Costs	(4.0)	4.0	-
Housing Strategy - staffing	25.7	(0.4)	25.3
Private Sector Renewals - Staffing	(0.7)	18.4	17.7
Homelessness - staffing	0.7	6.8	7.5
Licensing & Enforcement - staffing	(5.5)	4.2	(1.3)
Other Variances EH	2.4	(5.0)	(2.6)
EH Fixed Penalty Notice Income Adverse	(12.0)	3.2	(8.8)
Extra Income on Administration Costs	10.0	(17.6)	(7.6)
Return of Bond Payments	(1.0)	-	(1.0)
Extra Income from Funeral Contributions	1.1	0.2	1.3
Extra Costs PPU	-	(1.7)	(1.7)
Housing - Extra Agency Costs	-	(18.6)	(18.6)
Private Hire income & expenditure	(5.7)	(3.3)	(9.0)
Hackney income & expenditure	(2.7)	2.9	0.2
Taxi misc income	(3.0)	(0.6)	(3.6)
Animal Licensing income	(6.0)	(3.5)	(9.5)
Computer Purchase & Software costs for Licensing	4.6	-	4.6
Empty Homes Scheme	-	(58.0)	(58.0)
Other Variances	11.6	(13.3)	(1.7)
TOTAL	10.1	(71.5)	(61.4)

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Public Protection and Housing Highlight Report – Q2 (end Sept 2021)

Historic Issues

- Nothing reported

Current Quarter Issues

At the end of Q2 the Public Protection Unit and Housing Services budgets are projecting a favourable variance of £61.4k, with the main movements being:

- The vacancy in Housing Strategy for the Strategic Housing Manager post has now been filled. A forecast savings of £25.3k has been generated based on no occupancy for the first half of the year. Environmental Health has generated savings of £5.4k on staffing with appointments being made at spinal column points below those assumed in the budget estimates.
- Other Staffing savings include Private Sector Renewal £17.7k and Homelessness Team £7.5k.
- Housing have used Agency professionals to cover vacancies whilst the new team has been recruited to, incurring £18.6k of costs which have been offset against the savings highlighted above.
- Within the Housing Options Team – there is currently a shortfall on recovery of administration costs in the sum of £7.6k
- Environmental Health have extra costs of £2.2k
- Within Environmental Health, income targets will not be achieved for the Fixed Penalty Notices – due to Covid - and as the contract arrangements transition into 2022/23 leaving a shortfall of £12k. Income from Fixed Penalty Notices will be assumed in 2022/23.
- Additional income from funeral fees in the sum of £1.4k is projected for Environmental Health.
- Additional Flexible Homelessness Grant of £101k has been received into the Housing Options account to support Homelessness activity. This additional funding will be spent on service delivery.
- During the second quarter empty homes have exceeded the budget with an adverse forecast out-turn of £58k. This is attributable to Council Tax liabilities arising from non-tenanted properties, estimated provision for administrative support of the Project Officer and future legal costs to support defence of the Empty Homes legal claim.
- Licensing:
 - The Licensing Salary costs are showing an adverse variance of £5.5k.
 - The net Taxi Licencing budget is forecasting an adverse variance of £8.8k. This is predominantly due to reduced income levels.
 - Professional fees, DVLA checks and translations services are projecting an under spend of £2.1k due to a slow decline in licenses issued.
 - Animal Licensing income is projected to forecast an adverse variance of £9.5k.

Future Issues

None

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Economic Development Directorate

Period 6 (Sept)

Economic Development & Regeneration Services	2021/22 Org Budget £000	2021/22 Forecast £000	2021/22 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 2 (Adv)/Fav £000
Planning					
Development Control	143.0	82.1	60.8	54.2	6.6
Forward Planning	147.3	217.2	(69.8)	4.6	(74.5)
Building Control					
Building Control - Fee Earning Account	(43.2)	(64.1)	20.9	15.8	5.1
Building Control - Statutory Function	31.7	31.7	0.0	0.1	(0.1)
Building Control - Street Signs	4.0	(2.6)	6.6	5.8	0.8
Regeneration					
Regeneration Mangement	139.1	133.0	6.1	1.1	4.9
Economic Regeneration and Rawtenstall Market	70.5	139.0	(68.4)	(2.7)	(65.7)
Whitaker Park Museum	71.5	71.4	0.0	0.0	0.0
Tourisms	40.0	40.0	(0.0)	0.0	(0.0)
Area Forums	15.0	15.0	-	-	-
Property Services & Facilities Management					
Property Services Team	98.0	78.8	19.1	20.2	(1.1)
Corporate Estates	(345.2)	(448.8)	103.6	83.5	20.2
Non Domestic Estates	(117.3)	(126.6)	9.3	7.2	2.1
Office Accommodation	32.4	24.8	7.6	8.4	(0.8)
Operational Properties	353.7	363.5	(9.8)	6.7	(16.5)
Leisure Properties	53.0	120.5	(67.6)	(1.1)	(66.4)
Bus Shelters	57.2	144.0	(86.8)	(84.6)	(2.2)
Business Centre	133.7	141.2	(7.5)	6.7	(14.2)
Total	1,031.7	960.2	(75.9)	126.0	(201.8)

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr £000
Planning / Forward Planning staffing	59.9	1.1	61.0
Planning/Forward Planning Consultancy fees/ Legal fees	(60.6)	(11.8)	(72.4)
Building Control staffing	0.5	3.1	3.6
Property Services staffing	(5.4)	-	(5.4)
Economic development admin costs & deficient market income	(2.7)	(65.7)	(68.4)
Communities vacancy saving	1.1	4.9	6.0
Other Miscellaneous Variances	(0.5)	-	(0.5)
Planning Application Fee Income (excluding additional 20% broken housing market)	75.7	(6.2)	69.5
Pre-App Income	(22.4)	-	(22.4)
Advice / consulting on Planning Applications	-	18.5	18.5
Forward Planning - Local Plan	-	(66.5)	(66.5)
Building Control Fees	19.8	2.0	21.8
Office savings	8.2	-	8.2
Property Running Costs: Repairs & Maintenance	(0.3)	-	(0.3)
Electricity, Gas & Water	(0.1)	(9.8)	(9.9)
NNDR - excluding Spinning Point bus station	21.5	-	21.5
Property Insurance Premiums	28.1	(60.0)	(31.9)
All other Estates income	11.4	(2.5)	8.9
Spinning Point Bus Station running costs	(8.7)	-	(8.7)
Business Centre rentals	2.9	-	2.9
Business Centre running costs	(4.0)	(3.0)	(7.0)
Bus Shelters, Pool Car, Emergency Planning	1.5	-	1.5
Other Miscellaneous Variances	(0.5)	(5.9)	(6.4)
TOTAL	125.5	(201.8)	(76.3)

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Economic Development & Regeneration Highlight Report – Q2 (end September 2021)

Historic Issues

- None

Current Quarter Issues

Economic Development, Communities and Regeneration are currently forecasting an adverse variance of £62.4k, which is broken down as detailed below: -

- Staff Costs in ED & Regeneration are within budget. There have been some extra costs incurred for recruitment of £7k, and other, smaller miscellaneous items totalling £3.9k.
- The running of Rawtenstall Market is now managed by Play Ltd and it has been agreed that year one will be subsidised by the Council. Thus, the budgeted income in 21-22 will not be met. The subsidy, net of recharges, will be £66k. These recharges will be for the cost of Utilities which will be issued quarterly. Within ED, the second Economic Development Officer post is funded until May 2021 from the Employment and Transport reserve and this is included in the Earmarked Reserves note.
- Communities have net savings of £6k as a result of the Manager Vacancy during the Year. Communities currently have an extra member of staff assisting with the day to day operations for community issues.
- Rossendale Youth Works have carried over provisions from 20/21 to fund costs in 21/22 of £8.8k which will be spent on the service during this financial year 21/22.

Property Services and Facilities Management is currently showing a favourable variance of £32k.

- Salary costs are showing an adverse variance of £5.4k.
- Facilities running costs are showing an adverse variance of £11.3k Forecast has moved adversely for remainder of year due to fuel price increases
- The Estates income is showing an overall favourable variance of £8.9k
- Futures Park Plot 5 insurance & service charge income has been received totalling £28.1k. This is offset against the increased charge from our insurers, giving a net adverse variance for Property Services of £31.9k.
- Spinning point bus station is running at a cost of £8.7k, this is due to the delayed start to the anticipated rental income from the retail units.

Planning & Building Control are showing an adverse variance of £18.5k

- Planning and Building Control staffing costs are showing a favourable variance of £61k, however this is offset by the consultancy costs (used for conservation cases and complicated cases, staff vacancies) which are projected to be £72k adverse
- Planning / Building Control income is projected to show an over achievement of £109k
- Pre-application fees have an income target of £31.6k for 21/22. At Q2 the actual income received is £5.4k. Consequently an under achievement of income estimated at £22.4k is projected
- However, Planning have received planning advice income (separate to Pre-App) of £18.5k to date to contribute to the above income loss
- The Local Plan is in the final year; due to the Inspectorate costs and additional/improved projects the final cost is projected to exceed budget by £66k

Future Issues

- Officers are reviewing the Whittaker Museum utilities budget overspend, working with the museum to draw up a commercial lease and separate funding agreement.

The Local Plan Inspectorate instructed RBC to commission further studies after the inspection in September 2020. The Inspectorate costs for 2021/22 are £97k and further studies costing £27k. Consideration will need to be given to funding these costs as the anticipated figure exceeds the sums available in the Planning Reserve. The projected over spend is £66k

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Corporate Management	2020/21 Org Budget £000	2020/21 Forecast £000	2020/21 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 2 (Adv)/Fav £000
Corporate Management					
Executive Office	350.5	338.9	11.6	14.2	(2.6)
Corporate Contingency	50.0	50.0	-	-	-
Exec Support & Corporate Subscriptions	64.9	34.6	30.3	30.7	(0.4)
Community Safety			-	-	-
Legal Services	172.5	165.0	7.5	0.4	7.2
Land Charges	(19.8)	(13.9)	(5.9)	(9.7)	3.8
Democratic Services					-
Electoral Registration	77.6	73.3	4.3	4.2	0.1
Elections	79.4	75.2	4.2	4.3	(0.1)
Democratic Support	371.6	343.8	27.8	26.3	1.5
Mayoralty & Civic Events	53.5	55.5	(2.0)	2.6	(4.6)
Town Twinning	2.5	2.5	0.0	0.0	-
Financial Services					-
Treasury Management	81.0	90.0	(9.0)	(14.7)	5.7
Insurance, Risk & Audit Fees	64.7	66.0	(1.3)	(1.3)	-
Financial Services Team	407.5	417.0	(9.5)	13.9	(23.4)
People & Policy					-
Human Resources	406.9	397.4	9.5	(13.0)	22.5
Corporate Support	230.6	201.3	29.3	8.2	21.1
Publicity	4.0	-	4.0	3.4	0.6
Total	2,397.4	2,296.6	100.8	69.4	31.4

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr £000
Staff Savings	113.1	10.4	123.5
Professional fees / Legal books	-	5.3	5.3
Legal income	(3.4)	0.9	(2.5)
Members savings	2.5	(2.0)	0.5
Democratic & Mayoralty savings	1.2	3.1	4.3
Land Charges Income	(3.2)	(1.6)	(4.8)
External Audit - Accountancy	4.5	7.5	12.0
Internal Audit - LCC	(1.4)	-	(1.4)
Bank Charges	(17.0)	(1.7)	(18.7)
People and Policy administration costs	(12.5)	(3.4)	(15.9)
Other Misc under / (over) spends - revised NI forecast/correction to Q1	(14.4)	12.9	(1.5)
TOTAL	69.4	31.4	100.8

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Corporate Management Highlight Report – Q2 (end September 2021)

Historic Issues

- None reported.

Current Quarter Issues

The Corporate Management outturn is now showing an under-spend at £100.8k favourable, the main movements being: -

- Staff changes are £123.5k favourable, noting a review of the Q1 position and reassessment of National Insurance outturn forecasts:
 - Corporate Management - saving of £41.3k
 - Legal Services – are showing a saving of £5.4k
 - Democratic Services – Saving of £25.2k, this forms part of the February 2021 efficiency savings plan
 - Elections are showing a saving of £8.6k due to Elections assistant taking phased retirement
 - Financial Services – adverse £10.5k linked to staffing appointments at higher than original budget assumptions and agency fees
 - People & Policy - following a recent restructure the part-year reductions have led to £31.1k saving
- Democratic Services are showing a slight saving of £4.8k.
- Local Land Charges income is showing an adverse variance of £4.8k. It is hoped that the position will improve due to increased house sales and clearance of a back log of searches due to COVID. This has been achieved through appointment of a temporary Land Charges Officer, funded from Covid grant monies.
- There is a favourable variance against external Audit fees of £12k on receipt of a share of a national rebate from Public Sector Audit Appointments (PSAA).
- Bank Charges due to the increase in volume of payments have led to adverse variance of £18.7k.

Futures Issues

- None

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Corporate Services Directorate

Period 6 (Sept)

Non-Distributed Costs & Capital Financing	2020/21 Org Budget £000	2020/21 Forecast £000	2020/21 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 2 (Adv)/Fav £000
Non Distributed Costs					
Employee & Pension Costs	52.8	237.4	(184.6)	(185.1)	0.5
Other Non-distributed Costs	19.5	19.4	0.0	50.0	(50.0)
Capital Financing					
Minimum Revenue Provision	534.7	413.0	121.7	121.7	-
Interest (net)	122.0	129.8	(7.7)	(9.6)	1.9
Total	729.0	799.6	(70.6)	(23.0)	(47.6)

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr £000
Vacancy control savings target - net	(200.0)	-	(200.0)
Historical pension costs	17.9	-	17.9
Interest expenditure/income from bank accounts	(9.6)	0.9	(8.7)
Covid Lost fees and Charges grant from MHCLG	50.0	(50.0)	-
MRP Savings	121.7	-	121.7
Other minor variances	(3.0)	1.5	(1.5)
TOTAL	(23.0)	(47.6)	(70.6)

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Non-Distributed Costs & Capital Financing Highlight Report – Q2 (end September 2021)

Historic Issues

- Savings on the pension costs fall into two areas; savings on historical pension costs as former employees pass away and the advance payment of pension costs at a discount, which reduce Council costs. The Q2 projection is a £17.9k favourable variance.

Current Quarter Issues

This Q2 outturn is forecasting a net adverse variance of £71k with the main movements being: -

- The original budget staff savings target was £200k. Total savings in staff costs being predicted at Q2 are £257k across the other departments. Added to this is around £25k of savings from employees purchasing additional leave. This gives an overall net favourable variance in staff costs of £57k. These savings are currently realised across services with the target saving held in Non-Distributed Costs (NDC). The adverse variance presented in NDC is thus offset by savings in services, and is contained within the overall forecast budget outturn.

Forecast Year End Staffing Variances	Q1*	Cum Q2
Customer Services	6.2	8.2
Operations	(8.7)	11.5
Public Protection	10.8	54.6
Economic Development	55.0	59.2
Corporate Management	44.5	41.3
Legal & Democratic	30.9	34.4
Financial Services	10.5	(10.5)
People & Policy*	10.7	58.3
Savings in staff costs	159.9	257.0
Additional Leave	25.0	25.0
Total staff savings	184.9	282.0
Original savings target	(225.0)	(225.0)
Staff Variance	(40.1)	57.0

*NB The Q1 position above is as previously reported, however further analysis during Q2 of People and Policy costs has identified a need to adjust for National Insurance contribution estimates. Applying this analysis retrospectively would indicate a Q1 saving of c£27k for People and Policy, up from the £10.7k previously reported. This adjustment is reflected in the cumulative position and forecast outturn projections.

- Interest income as expected was below the budget by £8.7k. Due to the Coronavirus Pandemic banking institutions cut the interest rates from March 2020. In addition, the level of uncertainty around income collection has prompted officers to keep cash flow mainly with instant accounts throughout the year.
- The provision for doubtful debt as at 1 April 2021 was £380k. There is currently no proposal to increase the level of cover but this will remain under review throughout the year.
- Projected savings on MRP: £121.7k.
- Based on receipt of guidance for the Government's compensation scheme for 'lost' Sales, Fees and Charges as a result of the ongoing impact of the pandemic, the Council has reversed its Q1 assumptions. Nil compensation is now assumed from the scheme where previously estimated at £50k in Q1.

Future Issues

None

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Earmarked Reserves

Earmarked Reserves (cash-backed items only)	Employment & Transport Reserve	Director Invest Reserve	Local Business Rates Retention Reserve	Transitional Budgetary Support	Planning Reserve	Response & Recovery Reserve
	AN060103	AN060123	AN060144	AN060129	AN060145	AN06
Balance at 01/04/2021	387.7	74.0	6,228.9	1,789.5	112.8	1,389.2
Funds Received 2021/22						
Collection Fund - S31 Grants (NNDR1)			1,091.0			
Collection Fund - Renewable Energy (NNDR1)			183.0			
New Homes Bonus				213.0		
Lower Tier Services Grant				93.0		
Other Revenue income received						1,261.0
Total Funds Available	387.7	74.0	7,502.9	2,095.5	112.8	2,650.3
2021/22 Published Budget Utilisation						
Retained Business Rates						
New Homes Bonus				(213.0)		
Lower Tier Services Grant				(93.0)		
General budget support			(606.0)			
2021/22 Other Utilisation Plans						
Transfers between Reserves	36.5		(1,091.0)	1,054.5		
Cockerill Square				(40.0)		
Legal fees for Ski Slope						
Budget support - Covid related costs						(2,065.7)
Support Forward Plan					(112.8)	
City Vally Link Business Case				(16.7)		
Economic Development Projects	(424.2)					
Legionella Risk Assessment						
Living Well, Living Better Project						
Leisure Services						
Haslingden Task Force						
Homelessness Projects						
Future Leisure and Wellbeing Options KKP						
Property-related projects						
Total Utilisation Commitment	(387.7)	0.0	(1,697.0)	691.8	(112.8)	(2,065.7)
Reserve Estimates 31/3/2022	(0.0)	74.0	5,805.9	2,787.3	0.0	584.6
Future Contributions/Utilisation Plans						
2022/23 Plans						
Original MTFS Assumption 21/22	0.0		(1,276.0)	(401.0)		(24.5)
Rossendale Works yr1 of 2				(30.0)		
2022/23 Plans	0.0	0.0	(1,276.0)	(431.0)	0.0	(24.5)
Original MTFS Assumption 21/22	0.0		(1,276.0)	(404.0)		
Rossendale Works yr2 of 2				(22.5)		
Original MTFS Assumption 21/22	0.0	0.0	(1,276.0)	(426.5)	0.0	0.0
2024/25 Plans	0.0		(1,211.0)	(400.0)		
2025/26 Plans						
Potential Reserve Balances	(0.0)	74.0	2,042.9	1,529.8	0.0	560.1

Employment & Transport Reserve usage	2018/19 £k	2019/20 £k	2020/21 £k	2021/22 £k
Whitaker HLF Match Funding (Full Council July 2018 £190k less above 70k)		6.3	149.5	34.2
Rossendale Works- Employability - April 2018	25.0	14.5	4.6	6.0
Rossendale Works- Employability - April 2020 -22	0.0	0.0	30.0	30.0
Haslingden Town Centre- external funding bid	0.0	0.0		160.0
Bacup Future High Street Project	0.0	49.9	165.4	34.7
Bacup Heritage Action Zone Officer SOD 31/03/19	0.0	0.0	19.4	68.1
Establishment of second Economic Development Officer Town Ctr and Comm Buildings - 18 Month fixed term contract		9.6	31.3	14.0
Plot 1, Plot 5 and Junction Works (Cabinet 27/01/20)		0.0	0.0	75.0
Drawings for Bacup 2020 Heritage Action Zone Match	0.0	3.3	0.0	2.2
To fund from other resources eg Transitional Reserve	0.0	0.0	0.0	(36.5)
Total 2021/22 Projects	1,071.5	815.7	(0.0)	387.7

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Earmarked Reserves (cash-backed items only)	Vehicle Reserve	Leisure Reserve	Rawtenstall Bus Station	Directorate Reserves	General Reserve	Total
	AN060130	AN060118	AN060150	AN060121		
Balance at 01/04/2021	189.1	55.5	517.0	973.6	1,000.0	12,717.4
Funds Received 2020/21						
Collection Fund - S31 Grants						1,091.0
Collection Fund - Renewable Energy						183.0
New Homes Bonus						213.0
Lower Tier Services Grant						93.0
Other Revenue income received						1,261.0
Total Funds Available	189.1	55.5	517.0	973.6	1,000.0	15,558.4
2021/22 Published Budget Utilisation						
Retained Business Rates						0.0
New Homes Bonus						(213.0)
Lower Tier Services Grant						(93.0)
General budget support						(606.0)
2021/22 Other Utilisation Plans						
Transfers between Reserves						0.0
Cockerill Square						(40.0)
Legal fees for Ski Slope		(14.6)				(14.6)
Budget support - Covid related costs						(2,065.7)
Support Forward Plan						(112.8)
City Vally Link Business Case						(16.7)
Economic Development Projects				(21.0)		(445.2)
Legionella Risk Assessment				(26.5)		(26.5)
Living Well, Living Better Project				(13.1)		(13.1)
Leisure Services		(7.8)		0.0		(7.8)
Haslingden Task Force				(37.2)		(37.2)
Homelessness and Communities Projects				(37.0)		(37.0)
Future Leisure and Wellbeing Options KKP		(18.5)		0.0		(18.5)
Property-related projects		(0.9)		(14.4)		(15.3)
Total Utilisation Commitment	0.0	(41.8)	0.0	(149.2)		
Reserve Estimates 31/3/2022	189.1	13.7	517.0	824.4	1,000.0	11,796.0
Future Contributions/Utilisation Plans						
2022/23 Plans						
Original MTFS Assumption 21/22						
Rosendale Works yr1 of 2						
2022/23 Plans	(30.0)			(123.2)		(1,884.7)
Original MTFS Assumption 21/22						
Rosendale Works yr2 of 2						
Original MTFS Assumption 21/22	(35.0)					(3,622.2)
2024/25 Plans				(42.0)		(5,275.2)
2025/26 Plans						
Potential Reserve Balances	124.1	13.7	517.0	659.2	1,000.0	6,520.9

Current issues

As noted on page 2, the adverse variance on the General Fund of £462.6k will require a contribution from the Response and Recovery Reserve to support the budget.

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The Council's share of pre-Covid S31 grant receipts will now be contributed to the Transitional Budgetary Support Reserve (from the Business Rates Retention reserve). This is shown in the Earmarked Reserves Table 1 as a transfer between the respective reserves. In addition there is a transfer from the Transitional Budgetary Support Reserve to the Employment and Transport Reserve to fund approved commitments.

The additional S31 grant receipts received in respect of extension of the Retail, Hospitality, Leisure and Nursery reliefs will be contributed to the Business Rates Retention reserve, and then released equally over the next three years, commencing 2022/23, to fund Collection Fund deficits. This is in accordance with amended legislation to fund the 'exceptional balance' incurred as a result of the Covid pandemic on the Collection Fund ('re-phasing the deficit'). At the time of this report, these sums have not been quantified and are subject to a separate data collection exercise with Government. Consequently, this contribution does not yet feature in the above table.

The Response & Recovery Reserve will continue to be used to receive and release funds as necessary to meet eligible expenditure incurred as a consequence of Covid. As at Q2, the estimated net contribution from the reserve, including bridging the forecast adverse variance of £462.6k, is £2,066k. Details of these commitments are included in the Covid summary on page 34.

Agreed detail of the usage of the Employment & Transport Reserve can be seen in the table on page 20.

Grants Unapplied

Grants Unapplied (* denotes a capital grant)	Disabled Facilities Grants *	Homeless Grant	Domestic Abuse Grant	Hoarding Grant	Covid Grants	Total
	£000	£000	£000	£000	£000	
	AL030132	AL030127	AL030130	AL030129		
Balance at 01/04/2021	1,858.3	52.9	6.8	1.7	0.0	1,919.7
New Funds Received 2021/22						
Grant due/received	1,160.1				3,893.0	5,053.1
Total Funds Available	3,018.3	52.9	6.8	1.7	3,893.0	6,972.7
Utilisation in 2021/22						
DFGs allocation 2021/22 - <i>confirmed</i>	(1,160.1)					(1,160.1)
Transforming Lives/Hoarding Projects				(1.7)		(1.7)
Homelessness Project						0.0
Domestic Abuse Projects			(6.8)			(6.8)
Covid related expenditure					(3,893.0)	(3,893.0)
Movement to Earmarked Reserves						0.0
Anticipated Balance 31/03/2022	1,858.2	52.9	0.0	0.0	0.0	1,911.1
Future Utilisation Plans						
2022/23 plans	(1,000.0)	(52.9)	0.0	0.0	0.0	(1,052.9)
2023/24 plans	(858.2)	0.0	0.0	0.0	0.0	(858.2)
Potential Reserve Balances	0.0	0.0	0.0	0.0	0.0	0.0

In addition to the £1,858k of unspent DFG grant brought forward, the 2021/22 allocation of £1,160k has been confirmed, giving total DFG resources of £3,018.3k. For the purpose of the above table, future utilisation plans recognise an estimated profile of DFG grants received to date only, and do not include estimation of any future receipts from the Better Care Fund. However, the Council's approved Medium Term Capital Strategy assumes DFG grant receipts in the sum of £1,000k per year over the plan period.

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Covid Grants unapplied reflect those sums received for Business Support only. More details in respect of Covid grant sums received in year are shown at pages 34 and 35.

Staff Costs, including agency

Employment Costs 2021/22 to end Sept	YTD Budget £000	YTD Actual £000	YTD Variance (Adv)/Fav £000	Variance last Qtr (Adv)/Fav £000	Change this Qtr (Adv)/Fav £000	FTE Original Budget 2021/22	FTE Changes during 2021/22	Current Vacant Posts
Communities Directorate								
Customer Services	172	168	3	0	3	7.8	0.0	0
Operations Service	853	917	(63)	(39)	(24)	53.0	0.0	3
Communities	347	305	42	16	26	23.0	0.0	1
Environmental Health	93	85	8	4	4	7.0	0.0	0
Licensing & Enforcement	155	155	-	(1)	1	6.0	0.0	0
Housing	124	113	11	4	7	7.0	0.0	1
Economic Development Directorate								
Planning Services	235	188	46	18	29	11.4	0.0	2
Building Control Services	60	57	3	0	3	3.0	0.0	0
Regeneration	91	82	9	(3)	12	5.0	0.0	0
Property Services	46	46	(0)	(0)	-	3.6	0.0	0
Corporate Services								
Corporate Management	186	172	13	7	6	4.0	0.0	1
Legal Services	74	70	4	0	4	3.0	0.0	0
Local Land Charges	19	20	(1)	(0)	-	1.0	0.0	0
Democratic Services	131	112	19	8	12	7.4	0.0	0
Financial Services	191	191	0	(4)	5	9.0	0.0	0
People & Policy	290	260	30	15	15	17.6	0.0	0
Total	3,066	2,941	125	25	101	168.8	0.0	8.0

Treasury Management & Cash Flow Monitoring

At the end of September the bank balances were £16.57m. Maintenance of significant cash balances in Q2 are largely as a result of a delay to the anticipated repayment of sums reported at Q1. It was originally estimated that c£6m of funding held over from 2020/21 would be repayable to Government by the end of September. The latest information now suggests that this will become due in January 2022.

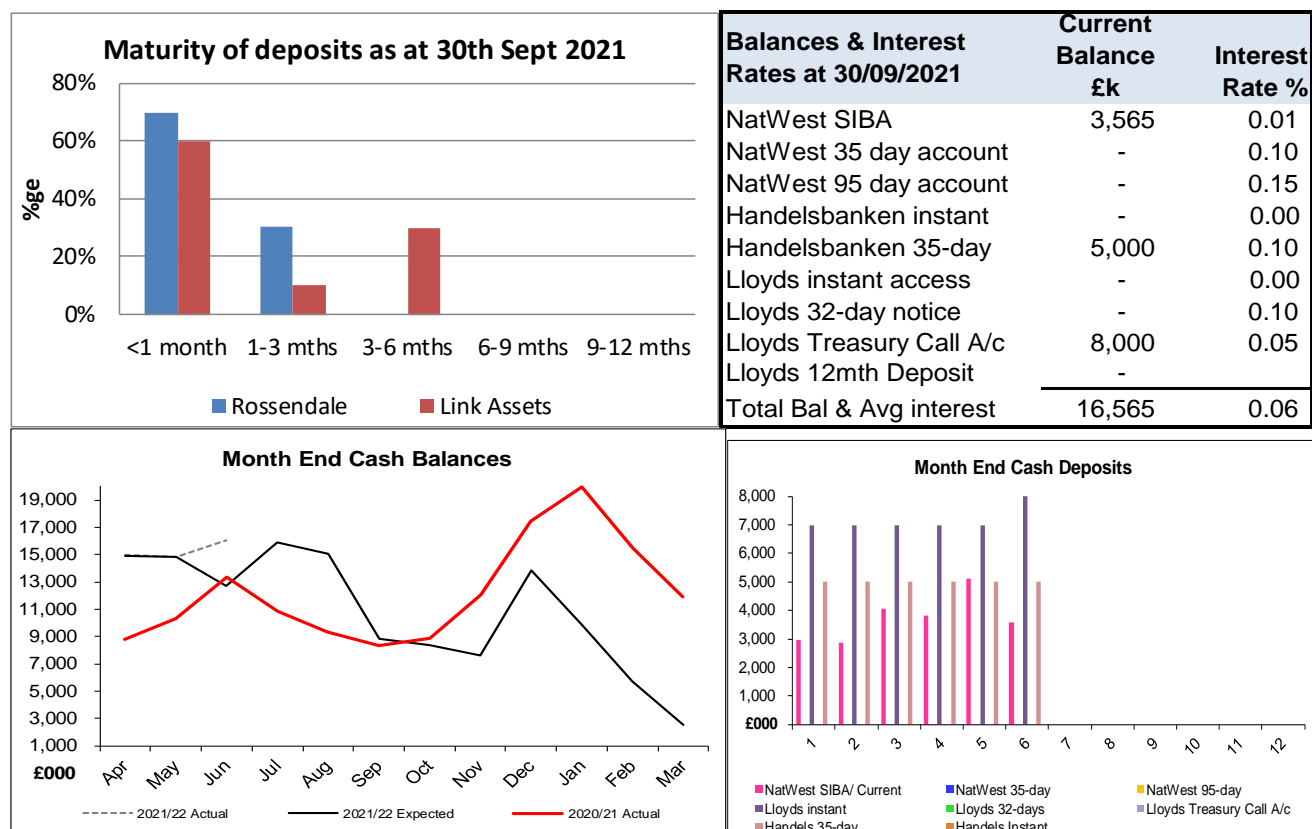
During the period the Council has also received sums on account for Disabled Facilities Grant (£1,160k), and continued funding support for the ongoing response to the pandemic eg Track and Trace grants income. In each case there is a 'lag' between receipt of grant income and outflows of cash to eligible recipients.

The Council is also committed to paying preceptors their share of Collection Fund balances in February and March 2022 (combined sum of c£7m) when typically income receipts are lower, as individuals and businesses choose to repay over a 10 month profile (April-January).

Consequently, the current position is forecast to unwind over the course of the year to reduce balances to below £5m by the end of Q4.

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Despite the Council holding significant, temporary cash balances, interest rates on offer from the Council's approved Counterparties remain at historically low levels. Instant access arrangements typically return lower interest rates, and the Council's current strategy is to retain a significant portion of its balances as liquid funds, to ensure it can respond promptly when required to the ongoing implications of the pandemic.

The Council's current portfolio mix consists of liquid funds of £11.7m and call account sums (35 day notice) of £5m.

The strategy is considered prudent in the context of CIPFA's Prudential Code which prioritises Security and Liquidity over Yield (SLY).

Whilst the strategy is considered prudent, retention of liquid funds in a low interest rate environment risks a negative impact on the interest income budget and this is shown in the following table. Discussions remain ongoing with the Council's external Treasury Advisors, Link, to review market rates on offer. Such offers will be assessed in accordance with the approved Treasury Management Strategy, projected cashflow needs and risk.

The average effective interest rate at the end of Q2 was 0.06%, compared to a target of 0.1%

Interest Paid/Received

The budget for interest in 2021/22 is a net cost of £122k.

Despite a more pessimistic view of interest

Interest Forecast	Budget 2021/22	Forecast 2021/22	Variance Fav/(Adv)	Change Fav/(Adv)
Revenue				
Interest payable (PWLb)	(137.5)	(137.5)	0.0	0.0
Other interest payable	(1.0)	(1.0)	0.0	0.0
Misc Interest income	0.0	0.0	0.0	0.0
Bank Interest income	16.4	8.7	(7.7)	(7.7)
Net Interest	(122.1)	(129.8)	(7.7)	(7.7)

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income being taken for the 21/22 Budget when compared to 20/21 (compare budget of £76.4k) at Q2, the forecast for interest income is now showing an adverse variance of £7.7k.

Commentary at the time of this report suggests possible review (increase) of Bank Rate by the Monetary Policy Committee (MPC) at its November meeting.

The impact of any such decision on the forecast projections will be included in the Q3 report.

Economic Outlook

(Released 20th October 21)

The Consumer Prices Index including owner occupiers' housing costs (CPIH) rose by 2.9% in the 12 months to September 2021, down from 3.0% in the 12 months to August.

The largest upward contribution to the September 2021 CPIH 12-month inflation rate came from transport (0.91 percentage points) with further large upward contributions from housing and household services (0.69 percentage points), restaurants and hotels (0.34 percentage points), and recreation and culture (0.31 percentage points).

CPIH increased by 0.3% on the month in September 2021, compared with a rise of 0.4% in September 2020.

Restaurants and hotels made the largest downward contribution to the change in the CPIH 12-month inflation rate between August and September 2021, with partially offsetting upward contributions from most other divisions, notably transport, furniture and household goods, food and non-alcoholic beverages, and housing and household services.

Annual inflation rates at this time are influenced by the effects of the coronavirus (COVID-19) lockdowns in 2020. As reported at Q1, the 'base effects' of this exceptional period can influence current inflation rates. In particular, in August 2020, many prices in restaurants and cafes were discounted because of the government's Eat Out to Help Out (EOHO) scheme, which offered customers half price food and drink to eat or drink in (up to the value of £10) between Mondays and Wednesdays. Part of the easing in the September 2021 12 month inflation rate is because of price increases last year following the end of this temporary scheme.

Average petrol prices stood at 134.9 pence per litre in September 2021, compared with 113.3 pence per litre a year earlier. The September 2021 price is the highest recorded since September 2013. In comparison, for most of September 2020, some areas of the UK were in a period of relaxed movement restrictions, and petrol prices were therefore recovering after a period of reduced demand. September 2021 also saw the introduction of the new E10 petrol grade as standard. The new grade is compatible with most cars, including all cars built since 2011, and has the advantage of reducing carbon emissions. There is no evidence to suggest that the new petrol grade has affected the price. The large queues seen at petrol stations at the end of September this year fell outside of the price collection window for CPIH and are not reflected in these figures.

The impact of fuel increases on Council budgets and forecast outturn is included in the variations commentary included in this report.

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Economic advisors continue to assess whether inflation trends are likely to be temporary as a consequence, or sustained for longer periods. This has potential implications for borrowing and lending strategies; views on future interest rate changes (interest rate risk) and timing of when to enter markets and length of deposits/borrowing (duration risk).

Borrowing

The Council has identified a 'prudential' borrowing need to finance its Capital expenditure plans, in the sum of £7.6m, over the plan period to 2024/25.

Given the updated cashflow forecast above, the Council's Capital plans, and in accordance with the approved Treasury Management Strategy, the Council continues to assess its borrowing options and timing of any external borrowing, given the delay to the repayment of sums to Government and the positive impact on its working capital.

Interest rate forward predictions

The Council's treasury management advisors, Link, have issued a very cautious forecast for the Bank Rate in the coming year. Their view is one of no change to the current rate over the next 12 months.

<i>at 30th Sept 2021</i>	Current Rates	Sept 2021	Dec 2021	Mar 2022	Jun 2022	Sept 2022
Base Rate	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%
25yr PWLB*	2.19%	2.19%	2.00%	2.00%	2.10%	2.10%
25yr PWLB	2.39%	2.39%	2.20%	2.20%	2.30%	2.30%

Link also provide their view of 25 year borrowing rates from the Public Works Loan Board (PWLB). This forecast is based on a concessionary rate reduction to the standard rate for new loans, known as the 'Certainty Rate'. This discount is currently equal to a 20 basis point reduction to the standard rate. For completeness, the above table includes both the Certainty Rate* and standard rate for comparison.

The Council has completed the annual application for access to the Certainty rate for 2021/22 to support its Capital borrowing plans on the most favourable terms available.

Treasury Management Practices (TMPs) and Prudential Indicators

The Council's Treasury Management Strategy Statement 21/22 was approved by Council on 24th February 2021.

The Council has operated within the approved parameters throughout the year to date.

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Sundry Debts Monitoring

Invoices raised to the end of Q2 totalled £521k. As at September 21, £195k (37%) of new debts raised in the period were considered outstanding or overdue giving a derived collection rate of 63%.

During the period to date, c50% of pre 21/22 debts outstanding as at 31 March 2021 had been recovered.

Housing Rent Debts

Of the £324k of housing rent debts brought forward at April 2021 the Council has a provision of £288.5k brought forward for doubtful debts (89%), leaving a net £36k not currently provided for.

Doubtful debts

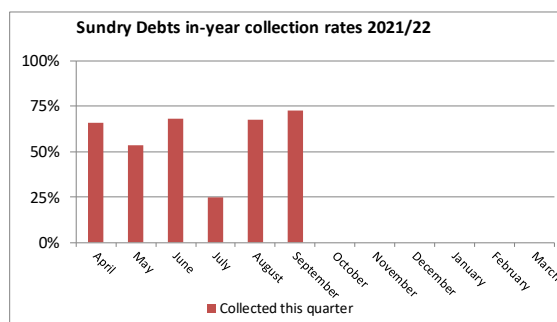
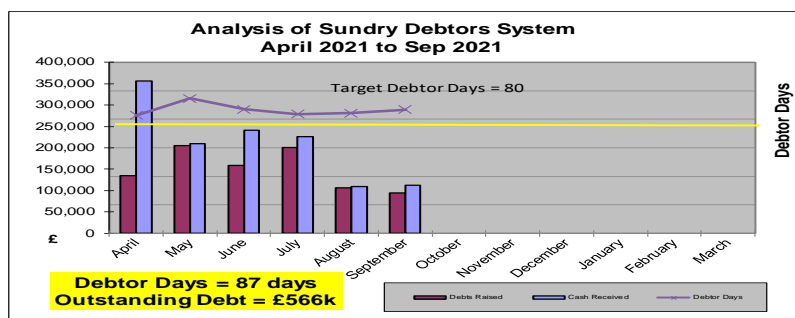
The debtor days in Q2, based on a rolling 12 month average has remained the same as Q1 at 87 days. Whilst performance has remained static, it is still above the target average of 80 days.

Following a significant increase to the level of cover for bad and doubtful debts during 20/21, the Council has a provision of c77% for debts its considered to be at risk of going unpaid (impairment) and c66% for total debt issued and considered overdue.

The general impairment provision brought forward in April 2021 was £380.6k, with an additional £5.4k for Licensing debts.

The current level of provision is considered adequate for Q2 but will be monitored throughout the year to assess the ongoing impact of Covid on debt recovery.

Of the sundry debts below, £26k are held on the Local Land Charges Register.



Debts Outstanding	Mar 2020	Dec 2020	31 Mar 21		30 Jun 2021		30 Sep 2021	Doubtful Debts	
	£k	£k	£k	£k	£k	£k	£k	rate	value
Earlier Debt	60.2	57.6		56.3		49.0	49.0	100%	39.4
2016/17 Debt	19.7	19.9		19.9		19.7	19.7	100%	19.7
2017/18 Debt	71.9	71.6		72.0		71.6	71.5	100%	71.5
2018/19 Debt	72.8	73.6		69.4		61.5	61.2	100%	61.2
2019/20 Debt	138.9	36.4		35.4		31.2	29.7	100%	29.7
2020/21 Debt									
Q1		115.0		77.0		43.1	35.2	100%	35.2
Q2		99.4		72.2		65.6	59.3	100%	59.3
Q3		277.8		80.5		4.6	3.8	100%	3.8
Q4				288.4		42.3	41.3	100%	41.3
2021/22 Debt									
Q1 Jun				0.0	30.6	183.0	163.6	75%	8.7
Q2 Sept				0.0		0.0	31.2	30%	3.2
Total Debt o/s	363.5	751.3		771.2		571.6	565.5		495.8

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Capital

Capital Resources

Table 1 - 2021/22 receipts

Major Receipts:	Original Budget £000	Year to Date £000	Forecast £000
Capital Receipts			
Land & Property Sales	50	9	50
Obsolete refuse vehicles	50	189	190
Net receipts to table 2	100	198	240

Table 2 - Useable Capital Resources

Useable Capital Resources	£ 000
Balance at April 2021	2,233
Capital Grants in 2021/22	5,360
Capital Receipts in 2021/22	198
Total Capital Resources 2020/21	7,791
Capital Prog funding applied	(7,215)
Total Capital Resources March 2022	575
Capital Receipts Reserve (housing)	240
Capital Receipts Reserve (Whitworth)	100
Capital Receipts Reserve (Haslingden)	236
Capital Receipts Reserve (unalloc)	(0)

Current issues

None

Financing the Capital Programme

The Useable Capital Receipts Reserve holds the balance of funds from the sale of Council assets, the balance brought forward at the 1st April 2021 was £2,233k. This figure remains subject to audit of the 20/21 accounts and the financing of 20/21 capital expenditure.

The original capital programme for 21/22 approved in February was £6,239K, to which £3,765k of slippage has been added from ongoing projects at the end of March 2021. This included £1,848k for DFGs.

The original 21/22 estimate for DFGs included in the programme was £1,000k. This has now been revised to the actual grant confirmation of £1,160k.

New projects to date in the sum of £20k have been added for Whitworth Wild Play (£16k) and Water Recreational ground (£4k), plus improvement works to Henrietta Street Depot (£22k).

The Council approved an addition of £44k to the Capital Programme in September 21 for Business Centre (Futures Park) improvement works. This is currently being shown as financed from borrowing, but may be funded from capital receipts, as per the resolution, if this is deemed to be the most effective form of financing at the year-end.

The Council is also due to receive capital grant in the sum of £101k from Lancaster City Council (as Accountable Body) for installation of Electric Vehicle charging points in support the Council's climate change and reduced carbon commitments. The Council will in turn use this funding in full to deliver the charging point infrastructure via the appointed contractor. The appointed

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contractor has been approved through the NHS procurement framework, as a complaint route to market (Electric Vehicles Charging Point Framework).

Additionally, the programme now includes infrastructure works to Rawtenstall Town Square (Public Realm) funded by LCC external grant (£80k) and Marl Pits running track improvements from external funders, including Sport England, (£150k) plus the Council's own match funding from borrowing (£100k).

The total grant income expected for the approved capital programme is £5,360k. Current funding for slippage carried forward into the 21/22 Capital consists of a mixture of resources, namely £3,765k of grants, capital receipts and (internal) borrowing. The most effective method of funding the Councils' Capital outturn will be determined at the end of the financial year.

The total in the Useable Capital Receipts Reserve at the end of 2021/22 is currently expected to be £575k, of which £240k is ring-fenced for housing schemes, £100k is ring-fenced for Whitworth projects and £236k is ring-fenced for Haslingden regeneration. The unallocated balance is nil.

Future issues

None

Capital Programme Spending

Capital Programme 2021/22	Original Cap Prog £000	Revised Cap Prog £000	Spent/ Ordered £000	Full-Year Forecast £000	Forecast Funding Arrangements				MRP Impact
					Grants/ Contrib'n	Capital Receipts	Reserves /RCCO	RBC Int Borrow	
Communities Directorate									
Operations	1,344	1,644	1,184	1,644	101	0	0	1,543	192
Communities	30	173	19	173	28	145	0	0	0
Housing	1,600	3,704	641	3,704	3,008	696	0	0	0
Economic Dev Directorate									
Whitaker	250	631	612	631	631	0	0	0	0
Ski Rossendale	0	11	0	11	0	11	0	0	0
Futures Park	1,297	1,874	1,205	1,874	469	0	0	1,405	4
Spinning Point Ph1 & 2/Public Realm	0	613	41	613	80	533	0	0	0
Property Repairs & Maint	100	219	198	219	0	175	0	44	0
Bacup Historic England	868	812	103	812	438	0	0	374	0
Haslingden 2040 NLHF	500	500	0	500	455	45	0	0	0
Marl Pits Running Track	0	250	0	250	150	0	0	100	0
Carbon Reduction Fund	250	250	0	250	0	250	0	0	0
	6,239	10,681	4,002	10,681	5,360	1,855	0	3,466	196

Capital Programme 2021/22	£000	Funded by	Slippage items cfwd at end of 2020/21	Costs '£000	Funding Arrangements			
					Grants/ Contrib'n	Capital Receipts	RCCO (reserves or S106)	RBC Int Borrow
Original Capital Programme	6,239							
Slippage from 2020/21	3,765	see list						
New capital projects in 2021/22								
Whitworth wild play	16	s106 Grants	Operational Vehicles	177				177
Water Recreational Ground	4	External Grants	Playgrounds (community projects)	23	23			
Waste Transfer Station Henrietta St	22	Internal Borrowing	Cemeteries	40		40		
Electric Vehicle Charging Points	101	External Grants	Pathways	60		60		
Marl Pits running track	250	External Grant/Borrowing	Sports Playing Fields	0				
Rawtenstall Town Sq/Public Realm	80	External Grants	DFGs	1,848	1,848			
Business Centre Improvement Works	44	Capital Receipts	CPOs	21		21		
Disabled Facilities Allocation adjustment	160	External Grants		2,169	1,871	121	0	177
Revised Capital Programme	10,681		Economic Development Directorate					
			Whittaker Park Museum Refurb	381	343		38	
			Ski Rossendale	11	11			
			Spinning Point Phase 2	533		533		
			Futures Park	577				577
			Emergency Works	50		50		
			Bacup historic England	-56	-56			
			Demolition of Waterside Mill	25		25		
			Empty Homes	75		75		
				1,596	298	683	38	577
				3,765	2,169	804	38	754

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Capital Programme

The original Capital Programme was £6,239k, including £1,344k for the replacement of vehicles and equipment, a provisional estimate of £1,000k for DFGs, and regeneration projects of £3,165k, including Plot 1 Futures Park and Bacup HAZ.

To this was added slippage of £3,765k in 2021/22, including DFG's and new, smaller projects in the sum of £42k. A revised estimate for DFGs has been made following confirmation of the 21/22 grant allocation with a net increase of £160k. Additional projects for Electric Vehicle charging point installation (£101k) improvement works at Futures Park (£44k), additional grant funding to support works on the Public Realm (£80k) and improvement to the Marl Pits running track (£250k) give a total 2021/22 capital programme £10,681k. More details are provided in the above tables.

The revised Capital Programme over the life of the MTFs is £21,636k.

Capital project activity

- Spend to date including commitments is £3,956k. This includes:
- Total DFG spend of £641k;
- Spend on acquisition of replacement vehicles and equipment of £1,163k;
- Spend on the construction of Plot 1 Futures Park of £1,205k;
- Total spend on Whittaker Park Museum Refurbishment of £612k.

Minimum Revenue Provision (MRP)

Minimum Revenue Provision (MRP)	MRP Budget	Revised MRP	Potential (Additions) / Savings
	2021/22	2021/22	2021/22
	£000	£000	£000
Corporate	534.7	413.0	121.7
Leisure Investment	126.00	129.8	-3.8
	660.7	542.8	117.9

MRP is the annual revenue repayment of internal funds used to support capital work.

The MRP Outturn is currently forecast to achieve a saving of £121.7k for the Councils projects and a slight overspend against the leisure specific scheme, giving an overall favourable variance of £117.9k.

The favourable variance can be attributed mainly to the delays in purchasing operational vehicles.

Section 106 Receipts Monitoring

<u>Section 106 Agreements</u> <u>2021/22</u>	Third Party Projects	RBC Revenue Projects	RBC Capital projects	RBC Total Held
	£000	£000	£000	£000
Balance b fwd at 1st April 2021	324.5	107.8	674.8	1,107.1
Deposits applied in 2021/22	(5.1)	(10.0)	(26.2)	(41.3)
Deposits received in 2021/22		9.7		9.7
Current Balance	319.4	107.5	648.6	1,075.5

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The value of S106 agreements brought forward on the 1st April was £1,107.1k. To the end of September £9.7k of new S106 deposits have been received and £41.3k of monies held have been applied to fund expenditure.

Planning Ref	Area	Site	Purpose	Time Period	Current Balance	money due	Notes
RBC Maintenance:-							
2004/401	Bacup	Douglas Rd/ Tong Lane	Land Maintenance	no time limit	94,846	50,000	Release £10k per annum maintenance. Money due £50k 194th dwelling
2006/696	Whitewell Bot	Edgeside Park / Millenium Steps	Edgeside Park / Millenium Steps	no time limit	1,968		D McCh to use remainder £1.9k
2008/587	Borough	PCT, Bacup Rd, Rawtenstall	Inwell Sculpture Trail	no time limit	977		Mhorag - checking if can be use for finger post part of Bacup THl
2018/0039	Edenfield	Horse & Jockey, 85 Market St, Edenfield	Refuse bins £100 x 10	Exp 19/06/25	(0)		
2016/0267	Reeds Home	Land at Reedsholme Works	Refuse bins £100 per dwelling (97)	Exp 26/08/26	9,700		
					107,491	50,000	
RBC Capital:-							
2010/0667	Whitworth	Cowm Park Way/ Hall St	Public & Open Spaces	Exp July 2020 / May 2021	0		Used £9.5k on Healey Dell in 2012/13
2010/0667	Whitworth	Cowm Park Way/ Hall St	Public & Open Spaces	Exp Mar 2023	10,264		
2011/0046	Helmshore	Holmefield House	Affordable housing (Deed of Variation)	No time limit	25,800		MC to look into spending this - refurb 1 property/speak to RP?
2013/0041	Cloughfold	Land at 449-457 Bacup Rd,	Play Space/Open Space and/or pedestrian/cycle way	No time limit	0		Final £13.7k to be used on Staghills project D McCh
2015/0238	Edenfield	Horse & Jockey, 85 Market St, Edenfield	Local recreational/play facilities	Exp July 2023	14,759		(inc RPI £1k) Edenfield playground/recreational ground off Exchange St (Residents)
2015/334	Rawtenstall	Land off Oaklands Drive & Lower Cribden Ave, R	Affordable Housing	Exp March 2024	162,893		Affordable Housing
2015/334	Rawtenstall	Land off Oaklands Drive & Lower Cribden Ave, R	Affordable Housing	Exp June 2024	165,886		Affordable Housing
2016/0228	Edenfield	Land at Croft End Mill, Stubbins	POS - Chatterton Play area	Exp Oct 2023	0		Provision, modernisation or maintenance of Chatterton play area, Chatterton Rd or Edenfield
2016/0563	Newchurch	Dark Lane	Replacement Football Pitch		243,999		inv dated 16/07/20 still outstanding as at 04/09/20
2019/0318	Bacup	Slack Farm, Bacup	Affordable Housing Off site	10 Years	25,000		
					648,602	0	

Council Tax & NNDR Collection Rates

Collection Rates	Council Tax					Business Rates				
	2017/18	2018/19	2019/20	2020/21	2021/22	2017/18	2018/19	2019/20	2020/21	2021/22
April	10.39	10.41	10.51	10.04	10.90	10.34	11.26	12.22	10.24	8.60
May	19.53	19.72	19.70	18.96	19.70	19.14	18.93	21.07	18.89	16.20
June	28.81	28.79	28.63	27.62	28.70	27.51	27.28	28.68	25.62	24.30
July	37.91	37.97	37.86	36.56	37.66	36.85	36.25	37.37	33.92	33.96
August	47.10	47.03	46.90	45.24	46.71	48.98	49.93	50.82	48.55	47.63
September	56.20	56.05	56.01	54.29	55.43	57.60	58.43	58.34	57.84	55.94
October	65.58	65.32	65.23	63.29		65.57	67.95	67.52	68.97	
November	74.81	74.52	74.78	72.30		74.28	74.77	74.26	77.15	
December	84.03	83.55	83.33	80.90		82.46	83.00	82.70	85.92	
January	92.93	92.72	92.48	89.90		91.18	91.11	90.91	90.17	
February	94.90	94.90	94.60	92.37		95.10	95.73	95.00	93.66	
March	96.40	96.70	96.32	95.72		98.40	98.47	97.78	94.19	

Collection rates for Council Tax are broadly consistent with pre-pandemic levels and are ahead of the corresponding position for last year (+1.14%) in part due to the re-commencement of recovery action where due. For Business Rates, collection statistics are lower than the equivalent period last year (-1.9%) and consequently also lower than pre-pandemic levels. It is also worthy of note that the level of relief awarded to eligible businesses into 21/22 (extension of the 'Expanded Retail Relief' scheme for which the Council is

Council Tax Forecast 2021/22		Q1 £'000	Q2 £'000
Council Tax Collectable	(after	43,494	43,463
Discounts & Exemptions)			
less Doubtful Debt Provision		(700)	(700)
		42,794	42,763
less Precepts for 2021/22			
Lancashire County Council		(29,677)	(29,677)
Police		(4,615)	(4,615)
Fire		(1,473)	(1,473)
Rossendale Borough Council		(5,811)	(5,811)
		(41,576)	(41,576)
Surplus / (Deficit)		1,218	1,187
RBC Share = 13.98%		170	166

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compensated by Government) reduced from 100% to 66% with effect from 1 July, until 31 March 2022. This may impact on collection rates throughout the year as businesses re-organise themselves to meet their liabilities where previously, due to Covid-19, these were nil.

Council Tax Collection Fund

At the time of this report the estimated surplus on the Council Tax collection fund is forecast at £1,187k. This year RBC's share is 13.98%, equating to £166k. This is a slight reduction on Q1 reported performance (£170k) due to the net impact of the application and award of qualifying exemptions and discounts. The provision for Doubtful Debts remains under review as in-year performance continues to be monitored, and will have an impact on the final 2021/22 outturn position.

Local retention of Local Business Rates (NNDR)

In 2021/22 the Council, as part of the Lancashire Business Rates Pool, retains a local share of any surplus or deficit arising at year-end from activity on the fund, in the sum of 40%.

For the purpose of the original budget submission (NNDR1), and in accordance with guidance, no compensation from Government in the form of additional Section31 grant was assumed in relation to Covid-19.

The Government has since extended the 'Expanded Retail Relief' scheme for eligible businesses, albeit with modified terms. For those businesses in scope of the scheme, relief reduced from 100% to 66% of their liability from 1 July 2021. On current information, this reduction will remain in force until 31 March 2022.

As a consequence of this extension, the Council is receiving on-account payments from Government as compensation for the loss of income it had originally assumed as receivable from businesses in the NDDR1 submission. On account payments are based on Government's assessment of relief levels within the borough which may differ to actual levels determined throughout the year. These sums are fully reconcilable to Government with any adjustments ie under or over payments on account, due from or to Government later in the year.

Whilst the Council is fully compensated for Section31 'losses' of income, due to the timing differences and legislative arrangements, the additional in-year Section 31 Grant received into the Council's General Fund is to be transferred to reserves at the year end and released in future years to finance repayment of the deficit when due.

The continuation of this scheme into 21/22 has given rise to a projected surplus on the Business Rates Collection Fund Account of £74k at Q2, of which the Council's share is £7k. This movement from the forecast deficit position at Q1 of £328k is

Business Rates Collection Fund 2021/22 (50% Pool)		NNDR1 £000	Q1 £000	Q2 £000
Net Liability Due		13,325	12,997	13,199
Less Transitional Payments due to MHCLG		5	5	5
Less Cost of Collection Allowance		(96)	(96)	(96)
Less Doubtful Debt Provision		(500)	(500)	(300)
Less Appeals Provision		(530)	(530)	(530)
Less Renewables 100% to RBC		(183)	(183)	(183)
Net NNDR due	A	12,021	11,693	12,095
Less Trans surcharge	B	0	0	0
Less Precepts		(12,021)	(12,021)	(12,021)
Cash Surplus/(Deficit)	C	0	(328)	74
RBC Share = C x 40%	D	0	(131)	30
Central Government share 50%			(164)	37
LCC and Fire share 10%			(33)	7

acknowledged and remains somewhat volatile, dependent upon collection performance in year and assessment of sums set aside for doubtful debts. On current forecasts, a reduction to the bad debt adjustment reported at Q1 is the cause of the improved position, to avoid the Council being 'over-provided' ie setting aside more than 100% of its doubtful debt assessment.

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Each year the Council is subject to a levy payment of 50% of calculated business rates growth above its baseline funding level as determined annually in the Local Government Finance Settlement. Membership of the Pool, restricts this levy to 10% (of the 50% levy) and allows the Council to hold the balance as 'retained levy' thus reducing the total value of sums paid over to central Government, to apply locally.

RBC General Fund / Pooling gains		NNDR1 £000	Q1 £000	Q2 £000
Business Rates Income	A+B	12,021	11,693	12,095
RBC Share = 40%		4,808	4,677	4,838
less tariff paid to Lancashire Pool		(2,714)	(2,714)	(2,714)
add S31 Grants (for Levy calculation)	E	1,091	1,091	1,091
Subtotal		3,185	3,054	3,215
RBC Baseline Funding Level used in Budget		2,180	2,180	2,180
Surplus for Levy Calculations	F	1,005	874	1,035
Levy due for non Pool membership 50%		(503)	(437)	(518)
Levy payable as Pool member 10% of above		(50)	(44)	(52)
Retained Levy through Pool membership	G	452	393	466

Based on continuation of the same model for 21/22, the table above forecasts the estimated levy payment to the Pool for the year, and thus the amount of 'gain' to be retained from Pool membership. This is estimated at £466k (up from £393k at Q1) largely down to the forecast reduction to doubtful debts and sums to be set aside for unpaid accounts.

It should be noted that this remains an estimate based on original NNDR1 assumptions, which have already seen changes as a consequence of continued Government support to certain sectors eg retail sector, not originally assumed at the time of submission. The retained levy estimate is therefore subject to change throughout the year.

The Council has applied to retain membership of the Lancashire Business Rates Pool into 2022/23.

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Covid Grants 2021/22

During the year to date, the Council has received a number of grants to support the Council and the community through the Covid pandemic. The table below itemises the grants remaining from 2020/21, grants received during the reporting period and the amounts allocated.

Covid Grants	Opening Balance £	Amount Received Q1 £	Amount Allocated to date £	Remaining Balance £	Description
LA Covid Support	252,069	415,605	667,674	0	This is to support the Council's Covid related costs and supplement lost income.
Hardship Fund	93,465	0	93,465	0	Payment of £150 each to Council tax accounts of Local Council Tax support recipients. The remaining balance has been allocated to accounts in 2021/22
Containing Outbreak Management Fund (COMF)	658,943	107,253	315,300	450,896	Department of Health funding to cover specific expenditure relating to the pandemic. There is potential that ultimately any unspent funding will have to be returned.
Compliance & Enforcement	28,924	0	28,924	0	To be spent on Covid compliance & enforcement measures. There is potential that ultimately any unspent funding will have to be returned.
Self Isolation Practical Support	0	107,440	38,700	68,740	This is to support vulnerable residents whilst they are self isolating - this is not the Track & Trace Self Isolation grants
Public Protection - COVID response	35,898	63,118	63,100	35,916	This to support community based surge testing capacity
Self Isolation Grants (£500)	109,612	558,027	667,639	0	This is the Track and Trace self isolation grant scheme to support vulnerable residents whilst they are self isolating
Emergency Assistance	4,584			4,584	For provision of emergency assistance to members of the community.
Clinically Extremely Vulnerable	64,187	0	64,187	0	To support the Council in delivering support to people shielding and the community hub.
Leisure Recovery Fund	141,542	9,612	151,154	0	Sport England Grant. This grant is to be passed to the Leisure Trust based on claims made. The Council is the accountable body for this grant.

The remaining balances will be moved to reserves or provisions to support Covid related expenditure in 2022/23.

In addition to the grants detailed above the Council acts as agent for the Government in delivering grants to local businesses. The Restart Grant scheme is now closed with unspent sums to be returned to Government. At the time of this report the ARG application round has closed and applications are being assessed for future grant award.

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Business Grants - The Council is acting as Agent for these grants, any funding remaining will be reclaimed or reimbursed by Government.

Covid Business Grants	Amount Received £	Amount Allocated £	Remaining Balance £	Description
Restart Grants	3,462,174	3,126,038	336,136	The Restart Grant scheme supports businesses in reopening safely as COVID -19 restrictions are lifted. This scheme has now closed. The balance of this funding is due to be paid back to Central Government
ARG Grants	431,232		431,232	The latest round of the Additional Restrictions Grant (ARG) scheme is targeted towards those sectors that we have identified as a priority for additional support, recognising that the lifting of restrictions will not mean as rapid a return to normality as it would for others.
Total	3,893,406	3,126,038	767,368	

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Glossary

Accrual

An adjustment at year-end to charge costs or income due in the old year, regardless of whether the cash has been paid or received. Accounts are prepared on an accruals basis in order to match the income for each financial year with the costs attributable to the same time period.

Capital expenditure

Spending on the acquisition or maintenance of assets either directly by the Council or indirectly in the form of grants to other persons or bodies. Expenditure that does not fall within the definition must be charged to a revenue account.

Capital Grants Received in Advance

Grants received in cash during the year, but not spent or committed, are held on the Balance Sheet in the Short-term Liabilities area as Capital Grants Received in Advance, acknowledging the potential requirement to pay these grants back should the related project not go ahead or underspend.

Capital Receipts

Proceeds from the sale of fixed assets, such as land or buildings, or the repayment of capital grants or advances. These funds form part of the Council's Useable Reserves, though they are ring-fenced for capital projects rather than revenue costs.

Cash & Cash Equivalents

Cash deposits are those which provide instant access to the funds without significant penalty or loss of interest. For the Council this is the balance on the NatWest accounts and two other instant access accounts with Lloyds and Handelsbanken. This is in comparison to short- and long-term *Investments* in which funds are untouchable during the life of the deposit.

Collection Fund

Rossendale Borough council collects funds on behalf of other precepting bodies, Lancashire County Council, Fire and Police as well as central government and Whitworth Town Council from domestic and commercial properties in the borough. These amounts are formally ring fenced in the Collection Fund and then distributed amongst the precepting bodies in line with their demands as set in the February budget setting meeting. At the end of the year each precepting body has their share of the arrears, the doubtful debt provision or appeals provision and the accumulated surplus or deficit. Rossendale Borough Council accounts for its own share, but holds the other preceptors shares separately on an agency basis. Hence, within the Council Tax and Business Rates monitoring members will see the overall position and the RBC share clearly identified.

Compulsory Purchase Order (CPO)

Compulsory acquisition of key properties in accordance with the Council's regeneration agenda. Compensation must be paid to the property owners, but where they cannot be traced the Council must deposit the funds with the courts for a minimum of 12 years.

Consumer Price Index (CPI)

The consumer price index (CPI) is a measure estimating the average price of consumer goods and services purchased by households. It is a price index determined by measuring the price of a standard group of goods meant to represent the typical market basket of a typical urban consumer and how this changed in the previous 12 months.

Earmarked Reserves

Cash-backed funds identified to fund specific projects in the future.

Full Time Equivalent (FTE)

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Each full-time post within the Council works 37 hours per week. Part-time posts are expressed in relation to this, for example a post working 4 days a week would be 0.8FTE.

General Fund

The main revenue fund of the Council.

Grants Unapplied

Unlike Capital Grants Received in Advance, there is no requirement to repayment of these grants. The unspent balance will be released into capital or revenue in the coming years as projects come online. These funds form part of the Council's Useable Reserves.

Homes and Communities Agency (HCA)

The Homes and Communities Agency (HCA) is the non-departmental public body which helps to fund new affordable housing in England. It was established by the Housing and Regeneration Act 2008 as one of the successor bodies to the Housing Corporation, and became operational on 1 December 2008. In 2012 the HCA approved the East Lancashire Empty Homes Scheme.

Investments

The Council invests surplus cash in short- and long-term deposits in accordance with the Treasury Management Strategy and Practices revised in February each year. In this context short-term includes anything up to 365 days, and long-term is for more than one year. Funds deposited in such investments are not accessible until the end of the agreed terms.

Link Asset Services (formerly Capita & Sector)

Link Asset Services (formerly Capita & Sector) is the company which provides the Council with Treasury Management advice, including daily market reports and predictions, credit rating updates, interest rate forecasts and annual reviews of our strategy and practices ahead of the February reports to Full Council.

Medium Term Financial Strategy (MTFS)

The Council's financial planning document for the foreseeable future.

Minimum Revenue Provision (MRP)

The minimum amount which must be charged to the Council's revenue account each year and set aside as provision for credit liabilities, as required by the Local Government and Housing Act 1989.

Ministry of Housing, Communities and Local Government (MHCLG)

The former Department of Communities and Local Government (DCLG) has been redesignated as the Ministry of Housing, Communities and Local Government, or MHCLG.

National non-domestic rates - now Business Rates (NNDR)

National non-domestic rates for commercial premises are set annually by the government and collected by all local authorities. The localisation of business rates in April 2013 meant that the National pool no longer exists, but the acronym NNDR is still widely used in local government circles.

Provision

Cash 'put aside' for expenditure on an intended project which has not commenced or is not complete at the year-end, but which has been contractually committed.

Provisional

Best forecast given current knowledge.

Public Works Loans Board (PWLB)

The PWLB is a central government statutory body which lends funds to local authorities with advantageous interest rates. Interest rates are published daily and local authorities provide the PWLB with annual estimates of cash requirements in return for certainty on the availability of funds and the interest rates being charged.

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Reserve

Amounts included in one financial year's accounts to provide for payment for goods or services, whether revenue or capital, in a future financial year.

Revenue account

An account that records an authority's day-to-day expenditure and income on such items as salaries and wages and other running costs of services.

Section 106 Agreement

Planning agreement whereby developers make a contribution towards specific projects linked to their development as a condition of planning application approval. Deposits may be for revenue or capital schemes, but application of the funds are dependent on firstly the developer, and then the Council, pursuing the projects specified within the agreement.

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آپ کو ان معلومات کا خلاصہ سے صرف میں، ایک کیسٹ پر، یا انگریزی کے علاوہ کسی اور زبان میں دیکھا جاسکتا ہے۔
میری ان میں سے کسی ایک، ہم کو آپ کے لئے اس کا انتظام کریں گے۔
ہماری سربراہی 01706 217777 پر ٹیلیفون کریں یا پھر کیونٹی ڈیپارٹمنٹ سے اس سے رابطہ قائم کریں۔

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