

Meeting of: The Cabinet

Date 18th October 2023 **Time:** 6.30pm

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



The meeting will also be live streamed at the following link:

<https://www.youtube.com/channel/UCrLsMDOP7AYxik5pNP0gTIA/streams>

Supported by: Glenda Ashton, Committee and Member Services officer Tel: 01706 252423

Email: democracy@rossendalebc.gov.uk

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 19 th July 2023.	
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 agenda matter which the Council may be able to assist with. A time limit applies for each	Glenda Ashton, Committee and Member Services Officer 01706 252423

The agenda and reports are also available for inspection on the Council's website <https://www.rossendale.gov.uk/>. Other formats are available on request. Tel 01706 217777 or contact Rossendale Borough Council, Futures Park, Bacup, OL13 0BB

اردو বাংলা



ITEM	Lead Member/Contact Officer	
	<p>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>democracy@rossendalebc.gov.uk</p> <p>Please register an agenda related public question by emailing democracy@rossendalebc.gov.uk no later than 9.00am Friday 13th October 2023</p>
C.	CHAIR'S UPDATE	
C1.	Update from the Chair of the Overview & Scrutiny Committee	Councillor S Barnes/Councillor J Oakes
D.	KEY DECISIONS	
D1.	Woodland Management Report	Councillor Lythgoe/Rob Huntington Chief Executive 01706 252447 robhuntington@rossendalebc.gov.uk
D2.	Communications Strategy	Councillor A Barnes/Clare Law Head of People and Policy 01706 252457 clarelaw@rossendalebc.gov.uk
E.	PERFORMANCE MATTERS	
E1.	Performance Management Report Quarter 1 2023/24	Councillor Lythgoe/Clare Law Head of People and Policy 01706 252457 clarelaw@rossendalebc.gov.uk
E2.	Financial Monitoring Report Quarter 1 2023/24	Councillor Oakes/Karen Spencer Chief Finance Officer/S151 Officer 01706 252409 karens pencer@rossendalebc.gov.uk

Rob Huntington
Chief Executive

Date Published: 10th October 2023

MINUTES OF: THE CABINET

Date of Meeting: Wednesday 19th July 2023

**Present: Councillor A Barnes (Chair)
Councillors Ashworth, Hughes, Lythgoe, McInnes and Oakes**

**Rob Huntington, Chief Executive
David Smurthwaite, Director of Economic Development
Clare Birtwistle, Head of Legal (Monitoring Officer)
Clare Law, Head of People & Policy
Karen Spencer, Chief Finance Officer (Section 151 Officer)
Anne Stora, Principal Planner (Forward Planning)
Ian Walker, Service Assurance Team Leader**

**Also present: Councillors D Ashworth and Walmsley
2 members of the 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 15th March 2023 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. UPDATE FROM THE CHAIR OF THE OVERVIEW & SCRUTINY COMMITTEE

The Leader gave a brief overview of the items discussed at the Overview and Scrutiny Committee on 12th June 2023. The Chair of Overview & Scrutiny was thanked for the report.

7. HOUSING BENEFIT WAR PENSION AND ARMED FORCES DISREGARD POLICY

The Lead Member for Housing and Customer Services outlined the report, which asked Cabinet to consider the recommendations from the Overview and Scrutiny Committee, approve the policy and delegate minor amendments to the Head of Service and Lead Member.

Resolved:

1. Cabinet considered the recommendations from the Overview and Scrutiny Committee and

approved the Housing Benefit War Pension and Armed Forces Compensation Disregard Policy.

2. Cabinet delegated any minor amendments to the policy to the Head of Customer Services and ICT in consultation with the Lead Member.

Reason for Decision:

The Social Security Administration Act 1992 requires the Council to formally adopt any modification of the Housing Benefit scheme where the whole or part of any War Pension or Armed Forces payment is disregarded.

Alternative Options Considered:

None.

8. RE-USE AND RE-DEVELOPMENT OF EMPLOYMENT LAND SUPPLEMENTARY PLANNING DOCUMENT (SPD)

The Lead Member for Planning, Licensing and Enforcement outlined the report, which asked Cabinet to adopt the Supplementary Planning Document and delegate minor amendments to the Head of Service and Lead Member.

Cabinet members were invited to comment on the report:

- The clarity provided by the SPD was welcomed along with the content around biodiversity.
- Members need to be mindful of the local plan and loss of employment land.

Resolved:

1. Cabinet adopted the Re-use and Re-development of Employment Land Supplementary Planning Document (SPD).
2. Cabinet delegated minor amendments to the SPD to the Head of Planning and Lead Member prior to publication.

Reason for Decision:

Adopting the Re-use of Employment Land SPD will enable the Council to ensure developments that require planning permission will fully consider the retention of sites and premises in employment use prior to proposing any changes of use, including to residential use. This is to ensure that the needs of the Borough in terms of employment land are met in order to protect the local economy and deliver sustainable communities.

Alternative Options Considered:

None.

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

The Lead Member for Resources outlined the report, which asked Cabinet to approve the write-off of Non-Domestic Rate and Council Tax debt.

Cabinet members were invited to comment on the report:

- The effort that goes into recovering debts was noted.
- The total cost isn't being met by the authority.

Resolved:

1. Cabinet approved the write off of £152,711.76 in respect of irrecoverable Non-Domestic Rate debt (NNDR). Direct cost to Rossendale BC is £61,084.70.
2. Cabinet approved the write off of £19,689.57 in respect of irrecoverable Council Tax debt. Direct cost to Rossendale BC is £2,669.51.

Reason for Decision:

It is prudent practice to clear any debts from the ledgers which are now deemed to be irrecoverable.

Alternative Options Considered:

None.

10. CORPORATE PLAN UPDATE REPORT 2022-23 (ANNUAL REPORT)

The Leader of the Council outlined the report, which asked Cabinet to consider the Annual Corporate Plan Update, the Council's achievements and agree to rename the plan to the Valley Plan (Our Place, Our Plan).

Cabinet members were invited to comment on the report:

- The hard work of officers during challenging times was acknowledged, and thanks was expressed to them all.
- Great things were being achieved across the borough for our communities.
- Work on the Haweswater aqueduct will be challenging.
- An amendment to the report was required as The Whitaker Park Masterplan was not yet agreed as stated but work continued on the plan.

Resolved:

1. Cabinet considered the Annual Corporate Plan Update and associated achievements for 2022/23 (Appendix 1) and agreed to rename the Corporate Plan to the Valley Plan (Our Place, Our Plan).

Reason for Decision:

The Annual Report is a tool to summarise and report on the Council's progress. The report is being considered by Cabinet to enable members to discuss the Council's progress over the last twelve months and to celebrate its achievements. The report will be publicised to enable residents to understand what progress the Council is making.

Alternative Options Considered:

None.

11. PERFORMANCE MANAGEMENT REPORT QUARTER 4 2022-23 & RIPA UPDATE

The Lead Member for Resources outlined the report, which asked Cabinet to consider and note the performance of the Council as detailed in the report.

Cabinet members were invited to comment on the report:

- Thanks were expressed to the Head of People and Policy and her team.
- Digital Strategy – work continued on the new Website which is progressing well.

- Concerns were expressed around the challenges of homelessness.

Other members were invited to comment on the report:

- It is important to read the content as the red rating could be seen as alarmist.

The Chief Executive outlined the direction of travel for the revised performance framework.

Resolved:

1. Cabinet considered and noted the performance of the Council as detailed in the report.

Reason for Decision:

Monitoring of the Council's performance will enable Cabinet to identify any actions, projects, performance indicators or risks.

Alternative Options Considered:

None.

12. FINANCIAL MONITORING REPORT QUARTER 4 2022-23 – INDICATIVE OUTTURN

The Lead Member for Resources outlined the report, which asked Cabinet to note the content of the Quarter 4 Financial Monitoring report.

Cabinet members were invited to comment on the report:

- It was important to stress that the financial situation was being felt across the country due to the cost of living, pay awards and current economic climate.
- Budgets are given so late which makes it difficult for the Council to plan.

Other members were invited to comment on the report:

- The local government finance settlement is allocated too late in our budget setting and this needs feeding back to the MP.

Resolved:

1. Cabinet noted the content of the Q4 financial monitoring report.

Reason for Decision:

To note the Quarter 4 monitoring report.

Alternative Options Considered:

None.

The meeting concluded at 7.09pm

_____ CHAIR _____ DATE

Subject:	Woodland Management in the Valley	Status:	Cabinet
Report to:	Cabinet	Date:	18 th October 2023
Report of:	Head of Environmental Services	Lead Member:	Environment and Corporate Services
Key Decision:	<input checked="" 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	No
Biodiversity Impact Assessment:	Required: No	Attached: No	No
Contact Officer:	Andy Taylor	Telephone:	07551 151582
Email:	andrewtaylor@rossendalebc.gov.uk		

1. RECOMMENDATIONS

- It is recommended that the Council introduces a Tree Inspection programme for maintained parks, cemeteries and other open spaces (detailed in para 5a) as follows;
 - Parks and Cemeteries – 2 yearly
 - Other Green Spaces – 4 yearly
- It is recommended that Unmaintained Woodland areas are not inspected under a formal inspection programme. The Unmaintained estate should remain as a responsive service, where Property Services obtain inspections / remedial works as required.
- It is recommended that the Council acknowledges the scale of Ash Dieback in the Maintained land and seeks to identify resources for a programme of removal.

2. EXECUTIVE SUMMARY

2.1 There is currently no formal Tree Risk Assessment Process and Maintenance Plan in place for the Council, this predominantly being an ad hoc, responsive service following falling trees, or at risk trees. Given Ash Dieback and other incidents in relating to falling trees, a formal risk assessment schedule is now required and resources identified to deal with at risk trees. The key areas for decision-making are as follows:

- The approach for managing the Ash Dieback situation in the Borough and the level of resource allocated towards this contract.
- The approach for managing tree work on the unmaintained estate in terms of funding and co-ordination of the work.

2.2 In order to implement a more proactive approach to tree management, it is proposed that an inspection programme is introduced with reference to the Council's maintained land in addition to the current reactive approach to maintained and unmaintained land.

3. BACKGROUND

3.1 The Green Spaces Team operations cover the maintained estate of the Council. This includes parks and cemeteries, play areas, amenity grass and sports pitches. The trees within these sites are maintained by the Green Spaces Tree Team, which consists of a Charge Hand (Sports Turf and Arboriculture) and two Arborist Gardeners. The team are qualified to maintain and remove trees as necessary, including ground and aerial work. They function as the tree

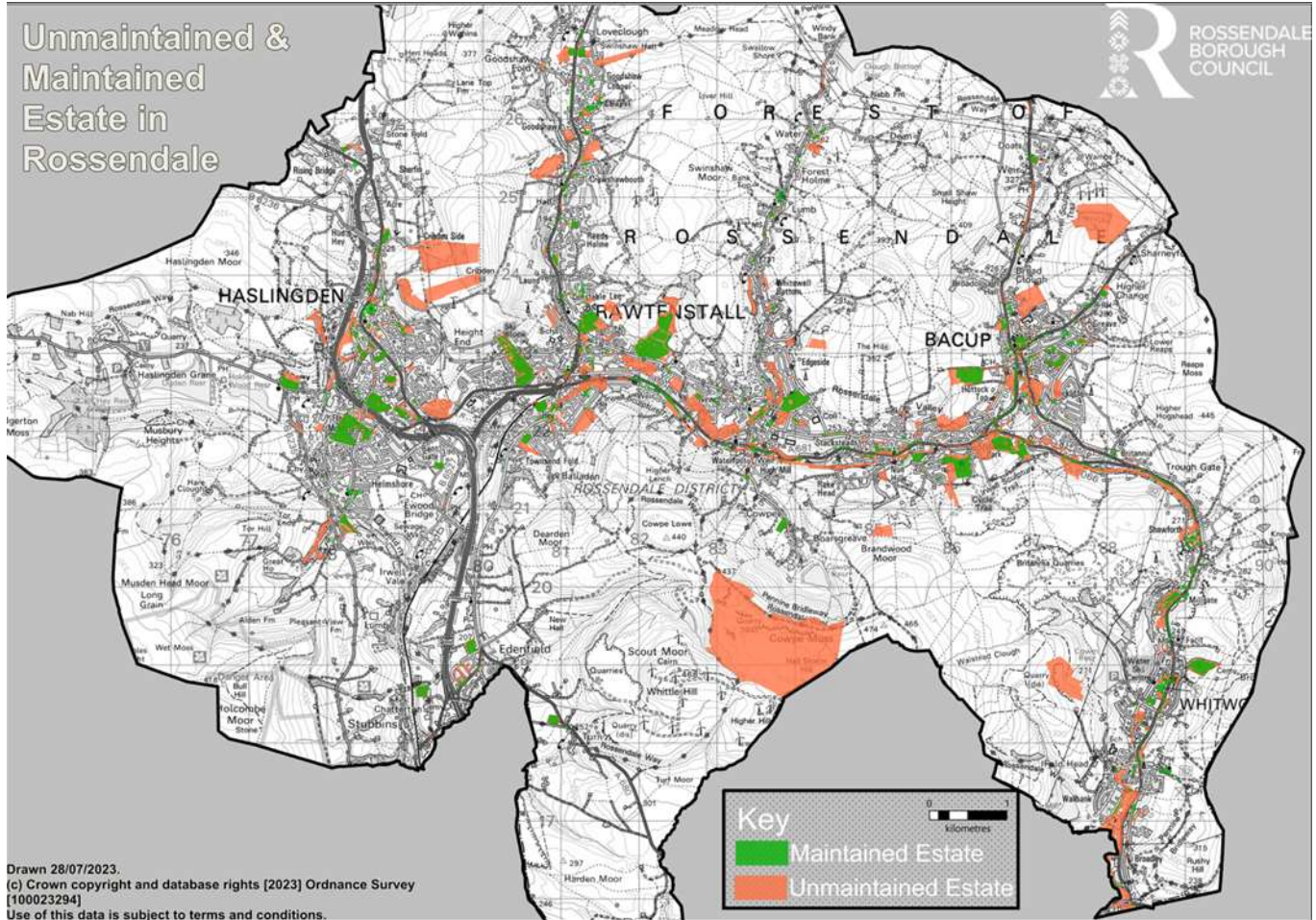
team from October to April, and then perform mowing tasks through the spring, and summer months. As a result, any tree work that is required in the summer has an impact on the Green Spaces mowing operations.

- 3.2 The vast majority of tree work takes place when trees are dormant and birds have left their nests, which is between October and March. However, inspections are most effectively carried out during the growing season (April – September). The Tree Team’s work schedule focuses on trees on the Council’s maintained estate; however, if emergency work is required on unmaintained woodlands then the Tree Team will carry this out.
- 3.3 Other work on the unmaintained estate is generally contracted out.

Current mapping and Tree information

- 3.4 There are a number of limitations of the Council’s current mapping and tree information. The Council’s latest GIS mapping survey was carried out in 2008. The information was solely for the maintained estate and contained no data on the areas/locations of tree cover and little information on the location of individual trees.
- 3.5 The Council’s Property Services department began an asset review in 2021. This involved a methodical survey of the Council’s maintained and unmaintained land identifying boundary issues and assessing land use possibilities. Currently only 2 out of 15 wards have been completed. The Council can currently only estimate the tree cover percentage on the unmaintained estate based on the land already surveyed.
- 3.6 There are over 500 Ash trees following a count of Ash trees in parks and cemeteries that was undertaken in November 2022. The Council holds a combination of paper and digital survey information of the trees maintained or felled and individual trees and particular plots of land where inspections and surveys have been carried out.
- 3.7 Except for the information gleaned from reactive inspections, it is important to note that there is limited information about the condition of trees on the maintained and unmaintained estate within the target areas of public footpaths, highways and private property.

Unmaintained & Maintained Estate in Rossendale



Drawn 28/07/2023.
 (c) Crown copyright and database rights [2023] Ordnance Survey [100023294]
 Use of this data is subject to terms and conditions.

RBC Estate (Property services figures)	Current responsibility	Inspections	Total area (sq. m)	Tree cover % (Est)	Tree cover area (sq. m)	Number of sites	Number of trees <100mm stem	Number of Ash trees <100mm stem (10% of total)	Estimated number of trees with Ash die back <100mm stem (80%)	Wooded area affecting footpaths, buildings and highways (sq. m)	Trees <100m stem affecting footpaths, buildings and highways (30%)	Ash trees <100mm stem affecting footpaths, buildings and highways
Parks and Cemeteries	Green Spaces	Annual	821590	10	82159	43	6847	685	548	24648	2054	383
Amenity and unmaintained areas	Green Spaces	Bi-annual	683340	10	68334	257	5695	569	456	20500	1708	319
Unmaintained (excluding Cragg Quarry)	Property Services	5 yearly	1380000	60	828000	200	92000	9200	7360	248400	27600	2208
										293548	31362	2910

4. DETAILS

Inspections

- 4.1 Inspections of trees are currently carried out in a reactive manner with any recommended works detailed for the tree team to carry out. If emergency work is detected it is carried out immediately. Otherwise, it forms the winter work programme.
- 4.2 Costs of tree surveys from private contractors varies dependent on the level of inspection and land area requested.

Tree Maintenance Work in Parks, Cemeteries and Green Spaces

- 4.3 Tree work on maintained sites is carried out by the Tree Team, from November to March, who then revert to mowing in the growing season. The work schedule is largely formed through service requests from the public. The subsequent site visits then form a programme of work for the team to work through. Additional tasks in parks are added by the team and involve proactive maintenance, but the large amount of work is reactive.
- 4.4 The Tree Team also assist Community Groups on the sites that they maintain by carrying out minor maintenance work when possible.

Tree Maintenance Work on the Unmaintained Estate

- 4.5 Any tree work on the unmaintained estate is the responsibility of Property Services. If work is required, this is either dealt with by the Green Spaces team or contracted out.

Ash Dieback

- 4.6 Ash Dieback first appeared in the UK in 2012 and is slowly spreading across the entirety. It is expected that approximately 80% of ash trees will be affected by it. This can affect them in varying degrees of severity and at differing rates. In that respect, it is still a bit of an unknown quantity.
- 4.7 The Green Spaces Team carried out a survey in 2022 of Ash trees in maintained sites. This came to over 500 identified in all of the sites. As the trees were not in leaf when this began, it is uncertain how many of this number are affected. As these sites are areas used by the public on a daily basis, there should be an acknowledgement of this from the Council in the form of resources to address the situation.

5. OPTIONS

a) No changes -

i) Maintained estate

The maintained estate is made up of the boroughs parks and cemeteries, play areas, amenity grass and sports pitches. With no changes, the Green Spaces team will continue to be reactive to tree service requests and enlist the assistance of the tree Charge Hand or external organisations where greater knowledge and experience is required to make effective decisions. There is potential for decisions to be inaccurate or delayed using this procedure given the limited tree experience and knowledge of the office based team and the time constraints of the Charge Hand.

There is currently no formal framework of tree inspections. When staff work on sites they have a duty to report any defects they see, however there are no written reports from these visits. As a result, this would not provide a robust defence for damage or

incidents involving fallen trees or limbs. The Green Spaces tree team will continue to undertake reactive, urgent tree work at all times of year. During the winter, the team will work through a list of trees from most urgent to least urgent. A cherry picker will be hired for works on Ash suffering from Dieback that are unsafe to climb using standard methods. Any work remaining at the end of winter will remain as 'work to be done' for the following winter season.

There will continue to be no formal tree management plan in place for trees. Ash trees will continue to be assessed and monitored on an ad-hoc basis when resources allow and service requests are followed up.

Trees that have not been assessed or monitored on well-used sites such as parks and cemeteries, will remain an increasing potential to cause injury and damage to buildings, highways and the public. The Council is vulnerable to trees failing and falling due to lack of proactive inspections, and a defence is limited in the case of any accidents.

ii) Unmaintained estate

The Green Spaces tree team will continue to undertake ad hoc and reactive urgent work on trees on the unmaintained estate when there is capacity. Green Spaces will continue to assist Property Services in their procurement of tree works from an external contractor where required.

It is important to note that officer and operational time will continue to be removed from managing and developing the maintained part of the Council's estate which the Green Spaces team have responsibility for.

There will be no proactive tree inspections, monitoring or data records for trees, including Ash with Dieback, on the unmaintained estate. Without information about tree stocks there will continue to be no formal strategic tree management plan in place to reduce the risks to the public, infrastructure and highways and reduce the legal, financial and reputational risks to the Council.

b) Outsourcing Tree Inspections

Costs of tree surveys from private contractors varies dependent on the level of inspection and land area requested and the detail required. The costs for outsourcing for individual surveys are costed at around £400 per day.

If the Council was to outsource its land and trees to be inspected it would cost in the region of £30k per year in fees to consultants. This figure takes into account the different land classifications and inspection frequencies. It does not take into account the management time for Green Spaces Officers. The figure would solely give the Council a report on the recommended works for the trees inspected. This would then need to be processed internally and prioritised by council officers before being allocated to tree staff. Checking the progress of the work and dealing with issues that arise will also have a time implication for existing officers. If the Council had a Tree Officer, this would form part of their workload.

It is worth noting that these costs may not include data system updates or the integration and coordination of workloads with the GS management and tree team. Similarly, a data management system would need to be implemented to ensure the efficient transfer and extraction of data to ensure the most urgent work is completed as a priority.

A single tree, or small site inspection could take around 3-4 hours to complete and be charged at £150. This could satisfy TPO removals or customer complaints etc. as independent surveys are received with greater confidence than in house assessments. This shows that the costs could rise for outsourcing this type of work and a more economical approach could be to inspect trees using the Council's human resources.

c) Contracting tree works

Tree works are usually costed at around £400 per mature tree. The number of trees requiring removal would be determined by the inspections and categorisation and some of these will be on the maintained estate in close proximity to footpaths, highways and buildings. If one tenth required removal each year for the next 10 years the Green Spaces tree team would only have 10 days per winter to undertake urgent work elsewhere. With over 11,000 mature trees in total on maintained land, and another 3060 located in target zones of priority spaces it highlights the large volume of tree work likely to be needed. Additionally, extra resources would need to deal with the Ash Dieback and other trees on the maintained estate.

There are expected to be circa 2000 Ash trees that need to be assessed on the unmaintained estate, each with the potential to impact highways, buildings and footpaths. Again, the numbers to be removed would be determined by tree inspections. However, if all required removal over the following ten years, and there was a steady decline, then around 200 trees would need removal each year. This would cost property services £88,400 per annum at standard rates. The removal of Ash Dieback could be more expensive than this due to the costs of hiring specialist plant to avoid climbing unsafe trees but these costs could be offset if the work was contracted out.

It is worth noting that there are expected to be an additional 25,392 mature trees near priority target zones. If 1% or 254 trees had serious defects or acquired defects over the next 10 years the costs of removal or maintenance could reach £101,600 or £10k per year.

d) Introduction of Tree Inspection Programme

Having regard to the above, it is proposed to introduce an inspection regime which will see parks and cemeteries being inspected 2 yearly and other Green Spaces inspected 4 yearly. This will complement the ad hoc and reactive inspections and seek to bring forward improved record management in terms of asset maintenance.

The proposed timescales have been determined based on what is reasonable in the circumstances including consideration around the risks to which people may be exposed. This will enable the risks associated with trees to be prioritised and help identify any checks, inspections or works needed in priority and public areas.

Once a tree has been identified as presenting an elevated risk action should be planned and taken to manage the risk and mitigate against any potential action against the Council. Inspection records will be maintained which will again help the Council defend claims brought by third parties.

The Council is not proposing to undertake the same level of inspections on unmaintained land and will continue on a reactive basis. Given the large number of trees in the borough, control measures that involve inspecting and recording every tree would be disproportionate to the risk.

6. RISK

- 6.1 All the issues raised and the recommendation(s) in this report involve risk considerations as set out below:
- Risk to the General Public of falling Trees
 - Liability to the Council of liability for any damage caused by falling trees
 - Risk of Identifying dead trees and not having sufficient resources in place to deal with dangerous trees.

7. FINANCE

- 7.1 The finance implications of implementing this tree inspection programme will only truly be understood once it is implemented. At the time of publishing this report, it is unknown how many trees will require works and therefore actual costs cannot be calculated.
- 7.2 It is important that the programme is managed in a way to mitigate financial risk as much as possible.
- 7.3 Currently tree works are managed within service area budgets for Parks and Property and this would continue under the new inspection programme.
- 7.4 Any enhancement to the inspection programme will require additional resources to be identified.

8. LEGAL

- 8.1 Legal implications are covered in the body of the report. The implementation of a new programme of inspections will assist the Council mitigate against and defend claims. It will be important to ensure that works are carried out in a timely manner once the Council is on notice of tree works or removal needed.

9. POLICY AND EQUALITIES IMPLICATIONS

- 9.1 There are no direct policy or equality implications arising from the body of this report.

10. REASON FOR DECISION

- 10.1 To acknowledge the Council's proposed approach to tree management and inspection within the borough whilst noting the impact of Ash Dieback and the potential resource implications this brings.

No background papers

Subject:	Communications Strategy 2023-25	Status:	For Publication		
Report to:	Cabinet	Date:	18 th October 2023		
Report of:	Head of People and Policy	Lead Member:	Leader and Lead Member of Economic Development		
Key Decision:	<input checked="" type="checkbox"/> Forward Plan <input checked="" type="checkbox"/>	General Exception	<input checked="" type="checkbox"/>	Special Urgency <input type="checkbox"/>	
Equality Impact Assessment:	Required:	No	Attached:	No	
Biodiversity Impact Assessment:	Required:	No	Attached:	No	
Contact Officer:	Clare Law	Telephone:	01706 252547		
Email:	clarelaw@rossendalebc.gov.uk				

1. RECOMMENDATION

- 1.1 That Cabinet consider and approve the Council's Communications Strategy as set out in this report.

2. EXECUTIVE SUMMARY

- Communications has a vital role in delivering the Council Valley Plan 2021-25 – Our Place, Our Plan.
- The Council's Communications Strategy, and supporting Action Plan, will support and develop the Council's approach to communications.
- This strategy will support the Council's strategies by ensuring they are communicated to the relevant internal and external stakeholders in the most effective way.

3. BACKGROUND

- 3.1 The Council is required to communicate with staff and stakeholders in the most effective and efficient way. A clear and defined Communication Strategy will support the Council to identify stakeholders, communicate effectively and build stronger relationships.
- 3.2 To promote a digital-first approach throughout the Council, the strategy will focus on improving the Council's existing communications, as well as supporting new and innovative methods of communication.
- 3.3 Identifying an outlined framework for communications and engagements will support the delivery of the Valley Plan 2021-25, Our Place, Our Plan. The strategy will cover the Council's aims, core principles, outcomes and priorities for effective communications. The Communication Strategy should be read alongside the Council Communications Action Plan.
- 3.4 Following a procurement exercise VivaPR was appointed on a four year contract, reviewed on an annual basis to support the delivery the Council's communications service with effect from 22nd May 2022. The main deliverables of the contract are: promote the Council's image and protect the Council's reputation, manage the Council's media relations, manage the Council's Digital Marketing Apprentice, manage the Council's internal and external communications. The Head of People and Policy is the Account Manager for the contract.

4. DETAILS

- 4.1 The Council believes that good communication leads to better services, creates a stronger reputation and builds positive relationships with internal and external stakeholders including staff, councillors, residents, businesses, partners, community and voluntary groups.

- 4.2 The strategy aims to provide direction to the Council’s communication activity, focusing on all stakeholders to deliver planned, co-ordinated and clear, communication in the most effective and efficient way.
- 4.3 The Communication Strategy combines both internal and external stakeholders to embed a simplistic, but effective, approach to communication across the Council. Aims within the strategy focus on embracing new technologies and modern communication approaches, whilst ensuring the needs of stakeholders remain at the forefront of communications.
- 4.4 The strategy has been rationalised to define a clear and consistent communication approach. The Council has identified five core themes to support and deliver the strategy; Engagement, Communication, Stakeholders, Feedback and Transparency. The identified core themes will feed into the delivery of the outcomes and priorities of the strategy.
- 4.5 The Communications Strategy was presented to the Overview and Scrutiny Committee on 25th September 2023. The following recommendations were made for consideration prior to Cabinet approval:
1. To make it clear in the report that the Council was working closely with an external provider and to ensure that reference was made to how the decision was made to use an external company.
 2. To provide information about what provision we asked for when the service was contracted out.
 3. To share the additional column of information to the action plan to show the detail around the delivery of each action.

All the recommendations have been actioned within the covering report and Action Plan. The continued monitoring of the Action Plan will be managed through weekly meetings with the Account Manager, monthly briefing to CMT and included in the Quarterly Performance Management Report.

5. RISK

There are no specific risk issues to be considered arising from this report.

6. FINANCE

There are no specific finance issues to be considered arising from this report.

7. LEGAL

There are no specific legal issues to be considered arising from this report.

8. POLICY AND EQUALITIES IMPLICATIONS

There are no specific policy and equalities implications to be considered arising from this report.

9. REASON FOR DECISION

A clear and defined Communication Strategy will support the Council in communicating to both internal and external stakeholders. Improving the Council’s communication and engagement will support the delivery of the Valley Plan 2021-25 – Our Plan, Our Plan.

Background Papers	
Document	Place of Inspection
Communications Strategy	Appendix 1
Communication Action Plan	Appendix 2

Communications Strategy 2023-2025

Rossendale Borough Council (the Council) believes that good communications leads to better services, a stronger reputation and positive relationships with our stakeholders including staff, councillors, residents, businesses, partners, community and voluntary groups.

The strategy sets out how the Council will communicate with our stakeholders to support the delivery of the Council’s Valley Plan – Our Place, Our Plan to ensure our vision, priorities and outcomes are clearly understood.

The Council’s Vision is *‘To have a thriving economy built around our changing town centres, creating a quality environment for all and improving the life changes for all those living and working in the borough’.*

The aims of the Strategy is to give direction to the Council’s communications activity and focuses on both internal and external communications, to support the delivery of planned, co-ordinated, clear, effective and efficient communications, using the most appropriate methods.

Internal and external communications affect all aspects of our day-to-day business and is the responsibility of everyone who works at the Council to consistently reflecting the Council’s values – Pride, Passion and People and adhering to the Council’s branding guidelines and customer service standards. The following core themes will support and deliver Council approach to communications:

<p>Transparency Clear, consistent and honest ensuring communication is free from jargon and easy to understand Information and documents will be factual, accessible and transparent.</p>	<p>Communication Communicate in a manner that work best for our stakeholders Communicate clearly, providing relevant information regularly with stakeholders</p>	<p>Engagement Engage, listen and respond. Select different communication channels and offer a variety of options to allow stakeholders to provide their input to the Council’s decision making process</p>
<p>Stakeholders Recognising the need to tailor communications to include all our stakeholders within the borough. Reflecting the diverse needs and preferences of our audiences. Collaborate with our stakeholders to work effectively to achieve a positive outcome.</p>		<p>Feedback Respond to enquiries in a timely manner and update information and documents as required. Ensuring that all communication and engagement are effectively targeted and insight led.</p>

Communications key outcomes and priorities

Over recent years there has been a significant shift from traditional communication towards a greater use of digital and social media platforms with both internal and external communications. Whilst digital communication is a quick and cost effective way of communicating with stakeholders, not everyone has access or the skills to use digital and social media platforms or prefers to use traditional methods. The Council must ensure that communication methods are user friendly and accessible to everyone.

The delivery of the Strategy has four core key outcomes:

- Develop collaborative working relationships with all of our stakeholders
- Enhance a range of accessible communication tools to effectively engage stakeholders
- Be recognised as a respected and trusted Council providing effective and efficient services
- Meet the Council's digital first approach to customer contact.

We will deliver these through the following key priorities:

- Developing a communications function that effectively communicates with external stakeholders to increase understanding of the Council's services and support the delivery of the Council's Valley Plan – Our Place, Our Plan
- Improving the use of internal communications to promote staff wellbeing, engagement and effective delivery of the Council's Valley Plan – Our Place. Our Plan
- Building and maintaining the Council's identity and reputation with stakeholders
- Embedding two-way communications by engaging and consulting with stakeholders to support the Council's decision making process.
- Developing robust communication plans to support the delivery of key campaigns and projects.

This strategy should be used in conjunction with the **Communications Annual Action Plan**.



Communication Strategy 2023-25

Rosendale Borough Council (the Council) believes that good communications leads to better services, a stronger reputation and positive relationships with our stakeholders including staff, councillors, residents, businesses, partners, community and voluntary groups.

The Council's Vision

'To have a thriving economy built around our changing town centres, creating a quality environment for all and improving the life changes for all those living and working in the borough'.

The strategy sets out how the Council will communicate with our stakeholders to support the delivery of the Council's Valley Plan – Our Place, Our Plan to ensure our vision, priorities and outcomes are clearly understood.

The aims of the Strategy is to give direction to the Council's communications activity and focuses on both internal and external communications, to support the delivery of planned, co-ordinated, clear, effective and efficient communications, using the most appropriate methods.

Core Principles

Internal and external communications affect all aspects of our day-to day business and is the responsibility of everyone who works at the Council to consistently reflecting the Council's values – Pride, Passion and People and adhering to the Council's branding guidelines and customer service standards.

The following core themes will support and deliver Council approach to communications:



MAKING THE CONNECTION

ENGAGEMENT

Engage, listen and respond. Select different communication channels and offer a variety of options to allow stakeholders to provide their input to the Council's decision making process

COMMUNICATION

Communicate in a manner that work best for our stakeholders Communicate clearly, providing relevant information regularly with stakeholders

STAKEHOLDERS

Recognising the need to tailor communications to include all our stakeholders within the borough. Reflecting the diverse needs and preferences of our audiences. Collaborate with our stakeholders to work effectively to achieve a positive outcome.

FEEDBACK

Respond to enquiries in a timely manner and update information and documents as required. Ensuring that all communication and engagement are effectively targeted and insight led.

TRANSPARENCY

Clear, consistent and honest ensuring communication is free from jargon and easy to understand Information and documents will be factual, accessible and transparent.

Communication Outcomes and Priorities

KEEPING
CONNECTED

Over recent years there has been a significant shift from traditional communication towards a greater use of digital and social media platforms with both internal and external communications. Whilst digital communication is a quick and cost effective way of communicating with stakeholders, not everyone has access or the skills to use digital and social media platforms or prefers to use traditional methods. The Council must ensure that communication methods are user friendly and accessible to everyone.

Outcomes to deliver this Strategy

Develop collaborative working relationships with all of our stakeholders

Enhance a range of accessible communication tools to effectively engage stakeholders

Be recognised as a respected and trusted Council providing effective and efficient services

Meet the Council's digital first approach to customer contact

Strategic Priorities to deliver Strategy

- Developing a communications function that effectively communicates with stakeholders to increase understanding of the Council's services and support the delivery of the Council's Valley Plan – Our Place, Our Plan
- Improving the use of internal communications to promote staff wellbeing, engagement and effective delivery of the Council's Valley Plan – Our Place. Our Plan
- Building and maintaining the Council's identity and reputation with stakeholders
- Embedding two-way communications by engaging and consulting with stakeholders to support the Council's decision making process.
- Developing robust communication plans to support the delivery of key campaigns and projects.

This strategy should be used in conjunction with the Communications Annual Action Plan.

Communications Strategy – Annual Action Plan 2023/2024

Key Priorities	Actions	Accountable officer	Completion date
Developing a communications function that effectively communicates with external stakeholders to increase understanding of the Council's services and support the delivery of the Council's Valley Plan – Our Place, Our Plan	Provide a responsive and pro-active press office responding to enquiries in a timely and appropriate manner	Communications Team	Ongoing
	Develop and implement an external communications strategy and annual action plan	Communications Team	Q3,ongoing
	Develop and monitor a protocol for officers and members for managing contact with the media	Communications Team	Completed, ongoing
	Ensure officers and members are trained and equipped to respond to media enquiries and announcements via the media including press, radio and TV	Communications Team	Ongoing
	Provide timely information and advice to CMT, officers, staff, Members, business & community partners and residents.	Communications Team	Ongoing
Improving the use of internal communications to promote staff wellbeing, engagement and effective delivery of the Council's Valley Plan – Our Place. Our Plan	Develop and implement an internal communications strategy and annual action plan	Communications Team	Q3, ongoing
	Develop staff campaigns calendar for local and national campaigns including health awareness, white ribbon campaign, #Our Day	Communications Team Managers/Officers	Ongoing
	Provide support to staff engagement evens including all staff engagements, health & wellbeing events	Communications Team	Ongoing
	Provide communications training and protocols for staff and Members	Communications Team	Ongoing
	Generate good news coverage and develop strategies to mitigate the impact of negative news coverage	Communications Team Managers/Officers	Ongoing
	Develop and submit at least one award submission per year	Communications Team Managers/Officers	Ongoing
	Provide support for Elections communications	Communications Team	Completed

	Support officers to promote the Council's activities and initiatives including prepare, manage and issue related press releases	Communications Team Managers/Officers	Ongoing
	Manage positive working relationships with local, regional and national media	Communications Team	Ongoing
Embedding two-way communications by engaging and consulting with stakeholders to support the Council's decision making process.	Provide professional advice and work with officers to support for major consultations and engagements	Communications Team Managers/Officers	Q3
	Monitor and manage the Council's social media accounts	Communications Team	Ongoing
	Conduct the annual Residents Survey	Communications Team Head of People and Policy	Ongoing
	Refresh the Council's Citizen Panel	Communications Team	Q3
	Develop a database to support resident and stakeholder consultation including facilitation of focus groups	Communications Team	Q3
Developing robust communication plans to support the delivery of key campaigns and projects.	Support the development of communications plans for corporate projects	Communications Team	Ongoing
	Assist officers in delivering media blogs and posts	Communications Team Managers/Officers	Ongoing

Subject:	Quarter 1 Performance Management Report 2023/24 (April, May and June)	Status:	For Publication
Report to:	Cabinet	Date:	18 th October 2023
Report of:	Head of People and Policy	Lead Member:	Environment & Corporate Services
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:	Clare Law	Telephone:	01706 252557
Email:	clarelaw@rossendalebc.gov.uk		

1. RECOMMENDATION

1.1 Cabinet to consider and note that the performance of the Council detailed in this report.

2. EXECUTIVE SUMMARY

- The Quarter 1 (Q1) Performance Management Report relates to the Council's performance in relation to the Valley Plan 2021-25 – Our Place, Our Plan, during the months April, May and June 2023.
- The report provides an update in relation to the Council's performance measures, performance summary and actions for improvement, compliments and complaints and corporate risks.
- The report concludes 4 performance measures reported as 'red' and 2 corporate risks reported as 'red' on the RAG status.
- During Q1, the Council received 26 compliments, 29 complaints and 2 Local Government Ombudsman enquiries.

3. BACKGROUND

3.1 This report aims to summarise the Council's performance during Q1 2023/24 for the Overview and Scrutiny Committee. The Committee plays a strong role in scrutinising the Council's performance to highlight issues that may require further action.

3.2 The Performance Management Report was reviewed at the start of 2023/24, with significant changes made. The format and objectives of the report now focus on performance measures, performance summary and actions for improvement sitting under each priority of the Valley Plan 2021-25 – Our Place, Our Plan. The Council has reviewed its performance measures to clearly review the impact of the delivered actions to meet the Council's priorities.

3.3 The Council continues to use the Red, Amber, Green (RAG) rating status to monitor performance. An arrow rating status has been introduced to demonstrate the performance trend in comparison to previous outturns. Where applicable, the report will provide a wider comparison to the 'National Local Authority' (NLA) average and the Council's comparable authorities - 'Family Group' (FG) average. The comparable information is drawn from the LG

Inform Platform, which provides the most up to date and accessible information in relation to local authority performance measures.

3.4 The Q1 Performance Management Report is attached as Appendix 1.

4. DETAILS

Quarter 1 Performance Report


4.1 The Council's performance is assessed against the performance measures set at the beginning of the year, along with a performance summary update. The performance measures, performance summary and actions for improvement are referred to in more detail in the Q1 Performance Management Report, pages 3-13.

4.2 The below provides a summary of the performance measures reported under each priority.

Priority 1 – Performance Measures				Priority 2 – Performance Measures			
Red	Amber	Green	Unknown	Red	Amber	Green	Unknown
1	2	3	1	1	5	11	-
Priority 3 – Performance Measures				Priority 4 – Performance Measures			
Red	Amber	Green	Unknown	Red	Amber	Green	Unknown
1	3	8	-	1	6	15	2

Priority 1 – A Thriving Local Economy


4.3 The Council continues to successfully develop and deliver projects to develop Rossendale's town centres. The Council has successfully secured £17.8million funding to further enhance the vibrancy, attractiveness and footfall within towns. The Rossendale Works Programme will continue to develop the skills of unemployed residents through securing training and/or employment.

Performance Measure	Target	Q1	Q2	Q3	Q4	RAG
Engagements with the Visit Rossendale website	500	290	-	-	-	

4.4 To mitigate the above 'red' status, staff have received training on the back office system of the website to ensure changes can be made. This should ensure the website's information is up to date and accurate in hopes of increasing website traffic.

Priority 2 – A High Quality Environment


4.5 The Council is monitoring and evaluating service improvements to ensure the borough's environment is improved and maintained. Work has continued to tackle fly-tipping and improve the cleanliness of the borough, alongside the delivery of the Climate Change Strategy to reduce the Council's carbon footprint.

Performance Measure	Target	Q1	Q2	Q3	Q4	RAG
Household waste recycling rate	38%	34.6%	-	-	-	

- 4.6 The household recycling rate remains below target due to the availability of resources and collection methodology. Changes are required however, further guidance in relation to food waste and consistent collection is expected from central Government. Following the successful pilot of the 'Check before you Chuck' campaign, further roll out of the campaign will be undertaken across the borough with the aim of creating a gradual positive impact.

Priority 3 – Healthy and Proud Communities


- 4.7 The Council adopted a Housing Strategy, 28th June 2023, to support housing across the borough. This is supported by the number of planning approvals to deliver new and affordable homes. Working partnerships have developed to progress the delivery of the agreed Health and Wellbeing plan for Rossendale.

Performance Measure	Target	Q1	Q2	Q3	Q4	RAG
Processing of Disabled Facilities Grants - Application to Approval days (Stage 3)/Approval to Completion days (Stage 4)	110/80 days	139/182 days	-	-	-	





- 4.8 The processing of Disabled Facilities Grants is below target due to the increased complexity of cases and the time required to obtain approval and carry out the works. The Housing Team has increased the number of contractors and will review the Disabled Facilities Grant Policy.

Priority 4 – Effective and Efficient Council

- 4.9 The Council has developed its customer service standards and digital offer in order to improve services both internally and externally. To ensure the Council remains effective and efficient, income generation opportunities are explored and the Asset Review has continued to review assets in different Wards. The Council has provided events, mental health awareness training and appraisals to re-inforce workforce development through the promotion of health, safety and wellbeing for all staff.

Performance Measure	Target	Q1	Q2	Q3	Q4	RAG
Percentage of staff who have completed an annual appraisal, cumulative figure.	100%	27%	-	-	-	

- 4.10 The percentage of staff who have completed an annual appraisal is below target due to the newly appointed senior officers across the Council. The completion of annual appraisals has been extended until the end of July, this will not have a detrimental impact on the agreement to training requests included in staff's Personal Development Plan.

Performance Measure	Target	Q1	Q2	Q3	Q4	RAG
Percentage of FOIs responded to within 20 days per quarter	95%	86.9%	-	-	-	
Percentage of complaints responded to within 10 working days per quarter	95%	79.3%	-	-	-	
Percentage of Member Enquiries responded to within 10 working days per quarter	95%	66.7%	-	-	-	
Percentage of MP Enquiries	95%	70%	-	-	-	

responded to within 10 working days per quarter						
---	--	--	--	--	--	--

4.11 The response timeline to FOI's, complaints, Member enquires and MP enquiries is below target. The management of enquiries was passed to the Corporate Support team during May. The enquires response process is under review and will be continuously monitored to ensure the response timelines are improved, focusing on areas failing to provide a response within the outlined timeframe.

Compliments and Complaints

4.12 Compliments and complaints are also referred to in the Q1 Performance Management Report, page 14.

4.13 The number of compliments has increased by 3 in Q1 when compared with the previous quarter, but is lower when compared to Q1 last year. Q1 continues to see the top nature of compliment as 'Staff member/Team'. During Q1 compliments were received across a wide range of service areas including: Corporate Support, Economic Development, Legal & Democratic, Operations, People & Policy, PPU and Others.

	Q1 2022/23	Q4 2022/23	Q1 2023/24
Number of compliments	27	23	26
Highest nature of compliments	78% (21) Staff member/Team	74% (17) Staff member/Team	92% (24) Staff member/team
Highest Service Area with compliments	Operations - 18	Operations - 12	Operations - 11

4.14 The number of complaints received in Q1 has decreased by 2 when compared with the previous quarter and decreased when compared to Q1 last year.

	Q1 2022/23	Q4 2022/23	Q1 2023/24
Number of complaints	41	31	29
Highest nature of complaints	29% (12) – Bins/bin collection	26% (8) – Bins/bin collection 26% (8) – Council Tax charges/decision	21% (6) Bins/bin collection
Highest Service Area of complaints	Operations – 21	Capita – 12	Ops - 10

Local Government Ombudsman (LGO) Enquiries

4.15 In Q1, 2 new enquiries were received from the LGO, concerning Council Tax and Planning. One was closed after initial enquiries with no further action and one enquiry will be carried over to Q2.

Corporate Risk Register

4.16 The Council continues to review and monitor the Corporate Risk Register. 1 Corporate Risk was reported as 'red' on the RAG status during Q1.

Corporate Risk 1	Likelihood	Impact	Overall	Status
Sustainability of the Medium Term Financial Strategy (MTFS)	B	1	B1	

4.17 The 2022/23 outturn improved from the estimated position that was included in the February 2023 MTFS, this has slightly helped the reserve balances. However, if nothing else changes the Council is currently estimated to run out of reserves during 2026/27. Officers continue to investigate alternative delivery mechanisms and seek to maximise efficiencies and make savings wherever possible, although following the years of austerity the Council has already suffered, opportunities for making savings without affecting service delivery are minimal. The Council is striving to maximise income opportunities where possible. Corporate Management Team are now reviewing the need for all vacant posts prior to recruitment and have introduced a freeze on non-essential expenditure. The Empty Homes scheme continues to have an adverse impact on the MTFS. Officers continue to monitor and manage the scheme closely.

Corporate Risk 1	Likelihood	Impact	Overall	Status
Financial Stability of Council Owned Leisure Assets	A	2	A2	

4.18 An external assessment has been carried out of the financial sustainability of council owned leisure assets by Grant Thornton, which has made a number of recommendations that were agreed by Full Council in May 2023. This is now a focus of action. A cross party working group has been established to monitor the delivery of the recommendations. One of the facilities has been closed – Whitworth Leisure Centre. Continued monitoring and associated action continues.

Recommendations from Overview and Scrutiny Committee

4.19 The Performance Report was present to Overview and Scrutiny on 25th September 2023. The following recommendations were made for consideration prior to Cabinet approval:

- Recommendation 1
To add a link in the performance report to where the savings information could be found in the Audit and Accounts reports for further information.
- Recommendation 2
To put a covering message on the Economic Development websites to say that information was currently under review.
- Recommendation 3
Regarding the demographic split on the ageing workforce, to link this back to risk 5 and reference what contingencies were being put in place as mitigation for this.
- Recommendation 4
To review whether the performance measure Engagements with the Visit Rossendale Website was an effective measure for Priority 1 – A Thriving Local Economy.

4.20 All the recommendations have been addressed:

- Recommendations 1
A hyperlink has been added in the Corporate Risk Register – Risk 1 – Sustainability of the medium Term Financial Strategy.

- Recommendation 2
A holding message has been added to the relevant Economic Development websites until the information on the website is updated.
- Recommendation 3
Risk 5 (Sustainable Workforce) within the Corporate Risk Register has been update to state 'All services areas are requested to complete a business continuity risk assessment on annual basis to mitigate challenges of the Council's ageing workforce'.
- Recommendation 4
Due to the lack of up to date information to benchmark against the performance measure it is proposed the measure will be removed and a new measure will be added when the information available.

5. RISK

5.1 The Council's Corporate Risk Register continued to be monitored by the Corporate Management Team on a regular basis and is referred to within the Q1 Performance Management Report, pages 15-23.

6. FINANCE

6.1 Financial implications and risks arising are identified within this report.

7. LEGAL

7.1 There are no immediate legal considerations attached to the recommendations within this report.

8. POLICY AND EQUALITIES IMPLICATIONS

8.1 Effective performance management is very important to the Council, and the Council is committed to improving on an on-going basis how it operates and how it can improve the services it offers and delivers. In completing this report, consultation has been undertaken with the Corporate Management Team and Lead Member for Resources.

9. REASON FOR DECISION

9.1 Monitoring of the Councils performance management will enable Cabinet to identify any actions, projects, performance indicators or risks.

Background Papers

Q1 Performance Management Report	Appendix 1
----------------------------------	------------

**VALLEY
PLAN
2021-25**



**PERFORMANCE
MANAGEMENT REPORT**

QUARTER 1 – 2023-24

Performance Management Report – Quarter 1 2023/24

Rossendale Borough Council (the Council) has four priorities within the Valley Plan 2021-25 – Our Place, Our Plan. These priorities represent the Council’s main aims to achieve the Council’s overarching vision.



This report captures the Council’s performance in relation to the outlined priorities and includes; Performance Measures, Performance Summary and Actions for Improvement, Compliments and Complaints and Corporate Risks. To deliver the outlined priorities, the Council revised the objectives within the Council’s annual action plan at the start of 2023/24. The information included within this report relates to Quarter 1 (Q1) 2023/24 – **April, May and June**.

A strong and robust approach to performance management and data quality processes will deliver a high quality service and drive service improvements. This report compiles information from the Council’s different service areas and ensures the information included is accurate, reliable and provided in a timely manner. The Council reviews its performance measures on an annual basis to ensure the targets are appropriate. A Red, Amber, and Green (RAG) rating status is used to monitor overall performance, and an arrow rating status has been introduced to demonstrate the performance trend in comparison to previous outturns.

To provide a clear understanding of how the Council is performing, the performance measures are split into Tier 1 and Tier 2 measures and where available will be compared to the ‘National Local Authority’ (NLA) average and the Council’s comparable authorities - ‘Family Group’ (FG) average. The comparable information is drawn directly from the LG Inform Platform (LGA- id), which provides the most up to date and accessible information in relation to local authority performance measures.

Performance RAG Rating Status		Performance Trend Status	
Indicator	Status	Indicator	Status
GREEN	On track, no substantial issues or risks which require action from the Council.		Performance has increased.
AMBER	Some issues or risks which require action from the Council.		Performance has decreased.
RED	Serious issues or risks needing urgent action.		Performance has continued with no increase or decrease / cannot be measured.
ANNUAL/ UNKNOWN	The status cannot be calculated.		

Tier 1 – A set of high-level strategic measures and targets that constitute the Valley Plan 2021-25 – Our Place, Our Plan.






Tier 2 – A set of performance measures and targets to address key priority areas of performance within Directorates/ Service Areas linked to the business planning process and the Valley Plan 2021-25 – Our Place, Our Plan.

Higher or lower column - In the performance measure tables, this identifies whether it’s better for the outturn performance figure to be higher or lower than the set target.

Priority 1 - A Thriving Local Economy

Outcomes

- To support Bacup, Haslingden and Rawtenstall town centres as better places to provide their unique offers and a destination for local shoppers and visitors.
- To have secured inward investment in the borough creating a sustainable economy, matching local skills provision with future job and career opportunities.
- Having a thriving visitor economy which is more widely known with enhanced attractions and a much improved accommodation offer.

Performance Measures	2022-23 Outturn	Higher or Lower	2023-24 Target	Q1	Q2	Q3	Q4	Trend	Comparative Performance
Tier 1									
Percentage of empty shops across the borough per annum, cumulative figure	New	Lower	14%	19.5%	-	-	-	 Amber	N/A
Vibrancy of town centers rated highly per annum, reported during Q3	New	Higher	75%	-	-	-	-	N/A	N/A
Productivity of local businesses measured through the revenue generated by each employee per annum, cumulative figure (measured through ONS)	New	Higher	£54,500	£45,685	-	-	-	 Green	N/A
Number of people supported into employment, education and training through the Rossendale Works Programme per annum, cumulative figure	66	Higher	60	19	-	-	-	 Green	N/A
Reduce the unemployment rate (claimant count aged 16-64) quarterly figure (LGA – id:5472)	4%	Lower	3%	3.8%	-	-	-	 Green	4TH QUARTILE FG – 3.9% (2023) NLA – 2.7% (2023)
Tier 2									
Number of business support referrals per annum, cumulative figure	New	Higher	120	71	-	-	-	 Green	N/A

Performance Summary

- Work throughout Q1 has continued to improve the appearance and attractiveness of Rossendale’s town centres. The percentage of vacant shops across the borough’s town centres is performing slightly above the national average percentage. Only 4% of Rawtenstall’s shops remain vacant, this significantly lower the national average. Focus is required to reduce the number of vacant shops in Bacup (15.4%), Haslingden (22.4%), and Waterfoot (34%).
- The Council has successfully secured £17.8million Capital Regeneration Programme BID Funding to improve the vibrancy of Rossendale’s town centres. This funding will deliver projects to develop Rawtenstall and Bacup. Architects have been procured to develop designs for the new Bacup market.

- The Bacup 2040 project is within its final year of delivery. Year 3 of the project has been successfully delivered, work has included the restoration of Bacup's town centre heritage buildings. 1 building remains on the project and will be completed throughout the year. The public realm improvement works to Hempstead Memorial Garden have been completed and will be celebrated through a number of community engagements.
- Focused engagements have been delivered in Haslingden to re-engage residents, promote community cohesion and build capacity for community involvement. These events included Eid and Coronation celebrations. Preparation work has started the development of design for Haslingden Market, including public consultation and procurement of architects. Additional grant funding has been applied for to support the completion of Haslingden public realm work designed under the Shared Prosperity Funding.
- The Council has continued to develop the employability skills of residents and promote stability for businesses through provided support. The Rossendale Works Programme has successfully supported and developed local skills and employment opportunities, through the delivery of an employment fair attended by 180 residents and securing 10 jobs. Unemployed residents registered with the Rossendale Works Programme will be offered fully funded IT training to further develop their 'skills for life'.
- The Council has actively worked with the Department of Working Pension to provide new start-up business advice to 24 universal credit claimants. Further work has supported the Lancashire Skills Pledge to become an Enterprise Advisor for Bacup and Rawtenstall Grammar School.
- A Business Support Programme has been developed to support businesses when developing their business plans to meet growth aspirations. Additional support has been provided to support businesses when applying for a carbon audit and reduction plan to lower energy cost and use.
- Work has continued to enhance the borough's town centre offer and attractions. Stubbylee and Moorlands Park, Bacup has successfully retained the 'Green Flag' status and the Council has continued to work with Lancashire County Council to draft and develop a walking and cycling infrastructure plan.
- Vacant and derelict property owners have been offered free building maintenance workshops to promote building safety, resulting in 4 feasibility reports.
- An East Lancashire Railway business familiarisation trip has been organised with the aim of improving communications and working relationships between local businesses and the East Lancashire Railway Partners in order to establish support links and further promote attractions and businesses across the borough.
- The Council has increased social media activity to promote events and activities across the borough, including Pride of Rossendale Awards, This Here Festival, East Lancashire Railway 1940's weekend and VE weekend at Haslingden Market.

Actions for Improvement








- The Council will continue to deliver Regeneration Programmes across the borough to support and implement vibrancy, attractiveness and footfall within the towns, aiming to reduce the number of vacant shops across Rossendale.


- The borough's unemployment rate is currently in line with the 'Family Group' average comparison, but remains higher than the 'National Local Authority' average. Although below the 'National Local Authority' average, the performance trend is moving in a positive direction. The Rossendale Works Programme will continue to work with partners and local business to support unemployed residents into training and/or employment.
- The Council will continue to work with developers to increase the supply and quality of employment land.

Priority 2 - A High Quality Environment

Outcomes

- A high quality 'clean and green' local environment where people feel proud to live.
- Reduced our carbon footprint.
- Improved waste recycling rate across the borough.

Performance Indicator	2022-23 Outturn	Higher or Lower?	2023-24 Target	Q1	Q2	Q3	Q4	Trend	Comparative Performance
Tier 1									
Increase household waste recycling rate per quarter (LGA id: 46)	30.8%	Higher	38%	34.6%	-	-	-	 Red	N/A
Residual household waste collection rate per annum, cumulative figure (LGA id: 3412)	516.72kg	Lower	540kg per household	118.5 kg	-	-	-	 Green	N/A
Average removal time of fly-tipping per quarter	5 days	Lower	5 days	4.67 days	-	-	-	 Green	N/A
Initial investigation of fly-tipping per quarter	New	Lower	5 days	3 days	-	-	-	 Green	N/A
Initial investigation of abandoned vehicles per quarter	New	Lower	5 days	2 days	-	-	-	 Green	N/A
Initial investigation of trade waste issues per quarter	New	Lower	5 days	4 days	-	-	-	 Green	N/A
Tier 2									
Percentage of general waste bins collected as per schedule per quarter	99.88%	Higher	98%	99.9%	-	-	-	 Green	N/A

Percentage of trade waste bins collected as per schedule per quarter	99.19%	Higher	98%	99.2%	-	-	-	 Green	N/A
Percentage of public litter bins emptied as per schedule per quarter	99.1%	Higher	98%	97%	-	-	-	 Amber	N/A
Install additional/replacement bin per annum, cumulative figure	47 bins	Higher	60 bins	21 bins	-	-	-	 Green	N/A
Percentage of main roads swept as per schedule per quarter	New	Higher	95%	89%	-	-	-	 Amber	N/A
Percentage of side roads swept as per schedule per quarter	New	Higher	95%	90%	-	-	-	 Amber	N/A
Percentage of amenity grass cut as per schedule per quarter	New	Higher	95%	94%	-	-	-	 Amber	N/A
Percentage of park grass cut as per schedule per quarter	New	Higher	95%	100%	-	-	-	 Green	N/A
Percentage of bowling green, football pitches and memorial gardens cut as per schedule per quarter	New	Higher	95%	90%	-	-	-	 Amber	N/A
Percentage of play areas inspected as per schedule per quarter	New	Higher	80%	100%	-	-	-	 Green	N/A
Percentage of cemeteries inspected as per schedule per quarter	New	Higher	80%	100%	-	-	-	 Green	N/A

Performance Summary

- The Council remains persistent in improving the cleanliness of the borough. Operations and the Public Protection Unit have continued to work together to deliver Operation Trident to successfully manage and investigate service requests. During Q1, 32 fly-tipping reports were fully investigated, 22 commercial waste complaints and 17 accumulations of waste on land reports were dealt with. The Council has had 2 successful prosecutions within the Courts and has issued 28 Community Protection Warnings for offences including dog fouling, abandoned vehicles and incorrect disposal of waste.
- The Litter Bin Replacement Programme remains on track. During Q1, 21 new/replacement litter bins have been installed.
- New schedules have been introduced to support the amenity and parks grass cutting. The new schedules have been embedded and will provide consistency in relation to grass cutting and green space maintenance across the borough.
- Throughout Q1, the Council has progressed the delivery of the Climate Change Strategy in order to reduce the Council's carbon footprint. Carbon and energy audits have been completed for the main Council owned buildings and an electric staff pool car has replaced the previous petrol car.
- The Council has worked with partners, including Rossendale Valley Energy, Electricity North West and Centre for Energy Equality to identify the first pilot area, 20 homes, of a Net Zero Street in Bacup.
- Work continues to improve the waste recycling across the borough. Although the household recycling waste rate is performing below target, the rate has increased substantively from Q4 to Q1 highlighting improved performance.
- The Council has submitted an application for a National Recycling Award for the 'Check before you Chuck' campaign.







Actions for Improvement







- The Council will continue to face challenges in relation to the borough's household waste recycling rate, improvements are not expected until changes to the collection arrangements can be made. The Council awaits further guidance for the food waste and consistent collection from central Government, following this an action plan can be developed with the aim of improving the borough's overall recycling rate.
- Work continues with Lancashire County Council to identify a site for a Waste Transfer solution for Rossendale.

Priority 3 – Healthy and Proud Communities

Outcomes

- To have delivered more new homes and a good mix of housing tenures.
- Improved the health of residents through access to better leisure facilities and health services.
- A more joined up approach to physical and mental wellbeing which is more rapidly reducing health inequalities.
- Residents share a sense of pride in their immediate community and the wider borough.

Performance Indicator	2022-23 Outturn	Higher or Lower?	2023-24 Target	Q1	Q2	Q3	Q4	Trend	Comparative Performance
Tier 1									
Reduce the number of homeless presentations requiring relief duty per annum, cumulative figure (2022/23 - 15% reduction)	13.5%	Lower	11.82%	14.9%	-	-	-	 Amber	N/A
Deliver 'new homes' within the Local Plan per annum, cumulative figure	75	Higher	180	32	-	-	-	 Amber	N/A
Deliver 'affordable new homes' within the Local Plan per annum, cumulative figure	60	Higher	25	11	-	-	-	 Green	N/A
Percentage of Disables Facilities Grants completed within 12 months per quarter	New	Higher	95%	96%	-	-	-	 Green	N/A
Determine major planning applications within 13 weeks per quarter (LGA id: 17482)	N/A	Higher	60%	N/A	-	-	-	 Green	N/A FG – 85% (2022/23) NLA – 85% (2022/23)
Determine minor and other planning applications within 8 weeks per quarter (LGA id: 17487)	85%	Higher	75%	92%	-	-	-	 Green	3RD QUARTILE FG – 84% (2022/23) NLA – 83% (2022/23)

Initial response to housing complaints per quarter	New	Lower	5 days	3 days	-	-	-	 Green	N/A
Initial response to food hygiene complaints per quarter	New	Lower	10 days	7 days	-	-	-	 Green	N/A
Prevalence of overweight (including obesity) year 6 children per annum, cumulative figure	New	Lower	37%	38.1%	-	-	-	 Amber	N/A
Tier 2									
Number of Disabled Facilities Grants awarded per annum, cumulative figure	74	Higher	80	24	-	-	-	 Green	N/A
Processing of Disabled Facilities Grants - Application to Approval days/Approval to Completion days per quarter	New	Lower	110/80 days	139/182 days	-	-	-	 Red	N/A
Number of Food Standards Agency food inspections per annum, cumulative figure	New	Higher	340	77	-	-	-	 Amber	N/A

Performance Summary

- Work throughout Q1 has continued to deliver new homes and a good mix of housing tenures across the borough. The Council's Housing Strategy was adopted at Full Council on 28th June 2023 and was officially launched at an event held at the Whitaker on 12th July 2023 with partner organisations. The Council has increased its temporary accommodation offer to 3 properties in order to support homeless people.
- Progress has been made towards the delivery of the new homes and affordable new homes, based on the number of planning approvals and sites being developed the Council is on track to reach the annual target.
- To support a joint approach to physical and mental wellbeing, the Council has refurbished the Tennis Courts at Stubbylee and Loveclough Park and a Skate Park has been installed at Stubbylee Park. A community asset feasibility study has been commissioned to review the borough's assets to develop an improvement plan.
- A Big Mental Health Connect meeting was held at the Ashcroft to develop the working relations between community and voluntary organisations and statutory health partners to deliver the key priorities outlined within the Health and Wellbeing Plan.

- The first phase of the Household Support Fund 4 has been delivered through a partnership with Citizens Advice. The fund has provided £109k to vulnerable residents, including disabled people, care givers/leavers and couples, all on Council tax support, and an additional £70k to food groups. The Council has supported Ukraine guests through weekly support groups and has provided hosts with 'welcome' and 'thankyou' payments.
- To ensure the Council is able to improve the health of residents, a Health Board meeting was held on 30th June 2023 and extended its membership through securing representatives from Lancashire County Council and the Lancashire and South Cumbria NHS Foundation Trust. Actions following the meeting include to develop an action plan in order to deliver each priority. To support better health services across Rossendale.
- Work throughout Q1 has focused on creating a sense of pride in and around the borough. The Council supported both Civic Pride and Bacup pride groups in the preparation of the judging of the Britian in Bloom awards. The Masterplans for both Whitaker Park and Victoria Park have been drafted and published for consultation.








Actions for Improvement










- To reduce the number of homeless presentations requiring relief, the Council has refreshed the triage process to be more responsive to individual circumstances. The Council will work with partners including, Citizens Advice and Together Housing to develop routes and avoid homelessness.
- The Council will continue to work with developers to deliver approved sites across the borough in order to deliver more new homes.







Priority 4 – Effective and Efficient Council

Outcome

- Provide good quality and responsive services embracing new technologies.
- Be a financially sustainable Council with a commercial outlook whilst always considering social value.
- Provide sound governance to enable key decisions and major projects to be progressed in an efficient and professional way.
- Have a skilled and happy workforce, where we are able to retain and attract good staff.

Performance Indicator	2022-23 Outturn	Higher or Lower?	2023-24 Target	Q1	Q2	Q3	Q4	Trend	Comparative Performance
Tier 1									
Time taken to process Housing Benefit new claims per quarter (LGA id: 299)	14.9 days	Lower	17 days	16.8 days	-	-	-	 Green	1st QUARTILE FG – 17 days (2022/23) NLA – 18 days (2022/23)
Time taken to process Housing Benefit change in circumstances per quarter (LGA id: 300)	2 days	Lower	4 days	4 days	-	-	-	 Green	1st QUARTILE FG – 3 days (2022/23) NLA – 3 days (2022/23)
Time taken to process Council Tax benefit new claims per quarter	14.3 days	Lower	15 days	15.3 days	-	-	-	 Green	N/A
Time taken to process Council Tax benefit change in circumstances per quarter	2.4 days	Lower	4 days	3.4 days	-	-	-	 Green	N/A
Payment of undisputed invoices within 30 days per quarter	85%	Higher	90%	94%	-	-	-	 Green	N/A
Number of Ombudsman Enquiries upheld per annum, cumulative figure	0	Lower	0	0	-	-	-	 Green	N/A
Number of departing employees in line with the national average, 15% per quarter	New	Lower	7 employees	5	-	-	-	 Green	N/A

Number of days lost due to sickness absence per full time equivalent employee per annum, cumulative figure	9.76 days	Lower	8 days	2.34 days	-	-	-	 Amber	N/A
Percentage of staff who have completed an annual appraisal per annum, cumulative figure.	92.2%	Higher	100%	27%	-	-	-	 Red	N/A
Percentage of staff who have completed mandatory training per quarter	New	Higher	100%	N/A	-	-	-	N/A	N/A
RIDDOR reportable accidents and incidents per annum, cumulative figure	3	Lower	< 5	2	-	-	-	 Green	N/A
Tier 2									
Percentage of Council Tax collected per annum, cumulative figure (LGA id: 199)	New	Higher	96%	28.21%	-	-	-	 Green	4th QUARTILE FG – 96.81% (2022/23) NLA – 97.11% (2022/23)
Percentage of NNDR collected per annum, cumulative figure	New	Higher	98%	28.51%	-	-	-	 Green	N/A
Percentage of accurate processing of a Housing Benefit claim per annum, cumulative figure	New	Higher	95%	94.67%	-	-	-	 Green	N/A
Secured garden waste subscribers per annum, cumulative figure	7257	Higher	7000	6938	-	-	-	 Green	N/A
Secured commercial waste subscribers per annum, cumulative figure	430	Higher	440	421	-	-	-	 Green	N/A
Increase the number of electronic service request forms completed by residents by 15% per annum, reported in Q4	8250	Higher	9500	-	-	-	-	N/A	N/A
Distribute 12 positive new stories per quarter	New	Higher	12	12	-	-	-	 Green	N/A

Increase the number of LinkedIn followers by 4% per annum, cumulative figure	New	Higher	210	287	-	-	-	 Green	N/A
Percentage of FOIs responded to within 20 days per quarter	New	Higher	95%	86.9%	-	-	-	 Red	N/A
Percentage of complaints responded to within 10 working days per quarter	New	Higher	95%	79.3%	-	-	-	 Red	N/A
Percentage of Member Enquiries responded to within 10 working days per quarter	New	Higher	95%	66.7%	-	-	-	 Red	N/A
Percentage of MP Enquiries responded to within 10 working days per quarter	New	Higher	95%	70%	-	-	-	 Red	N/A
Number of Health and Safety reports received per annum, cumulative figure	99	Higher	90	26				 Green	N/A

Performance Summary

- Work has continued to embrace new technologies in order to improve the Council's customer service. During Q1, the Council has continued to develop the new Council website and has introduced additional security measures to detect and prevent cyber-attacks. The Council's financial applications have been upgraded to the latest version.
- New Customer Service Standards have been developed and agreed. The standards include; an internal customer service charter, external customer service charter and customer service standards specific to each service area. The new standards will be published and rolled out to all staff.
- The Council continues to improve its financial stability through income generation opportunities. Income generated from garden waste and commercial waste services is on target to meet the annual subscription and income target.
- Further work has focused on the borough-wide Asset Review. Asset reviews have been successfully completed for Facit and Shawforth wards, resulting in 5 Wards being fully reviewed. 42 identified assets require a lease review to identify potential income. 38 new assets have been identified and will be assessed for potential use, sale and/or housing construction.
- During Q1, the Council facilitated a mental health awareness day for staff during Mental Health Awareness Week and 16 staff have received dementia training.

The annual Staff Wellbeing Day was held on 21st June 2023 which included activities and information to increase wellbeing awareness and support 'The Five Ways to Wellbeing'.

- A further 3 Health and Wellbeing Champions have been recruited – totaling in 11 Champions.
- The Council's Appraisal Guidance has been refreshed and rolled out to all staff and managers prior to staff's annual appraisal.
- The Town Centre Caretakers, Corporate Safety and Emergency Planning Officer, Facilities Officer and Operations Service Manager have received Asbestos Awareness Training.

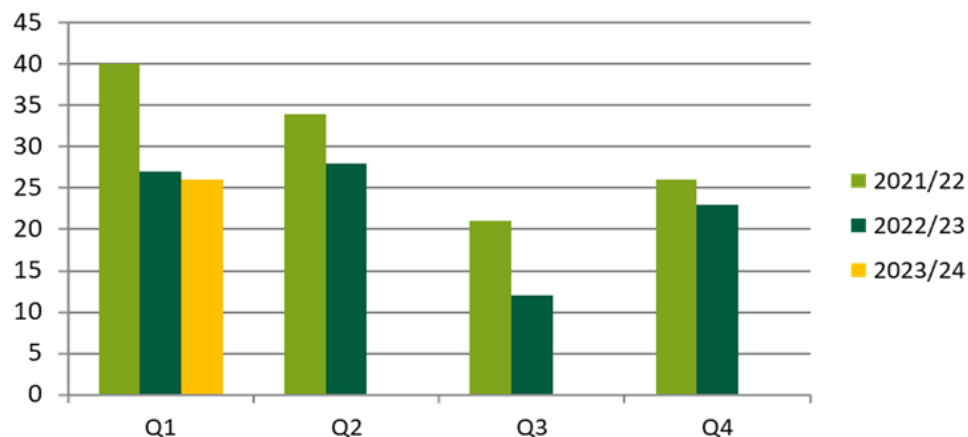
Actions for Improvement

- Due to newly appointed senior officers across the Council, the completion of annual appraisals has been extended until the end of July, this will not have a detrimental impact on the agreement to training requests included in staff's Personal Development Plan.
- The target for number of days lost to sickness absence is cumulative, the number of days lost due to sickness is slightly above target of 2 days. Sickness absence is being tightly monitored by the HR Manager and managers, 2 employees on long-term absence have returned to work during Q1 which will have a significant impact on the sickness monitoring figures.
- The 2 RIDDOR reports made were reportable health conditions (Hand Arm Vibration Syndrome), which were diagnosed following proactive health surveillance and subsequent referral of personnel to Occupational Health. A significant amount of work has been undertaken to ensure that the systems for monitoring exposure to vibration from hand held tools is effective and accurate and that the exposure of all Operations staff remains within legal limits. Exposure of the affected employees has been carefully controlled to ensure that it remains below the limits advised by Occupational Health. Ongoing work is directed at progressively reducing vibration exposure to the lowest levels reasonably practicable.
- The response timeline to FOI's, complaints, Member enquires and MP enquiries is below target. The management of enquiries was passed to the Corporate Support team during May. The enquires response process is under review and will be continuously monitored to ensure the response timelines are improved, focusing on areas failing to provide a response within the outlined timeframe.

Compliments and Complaints

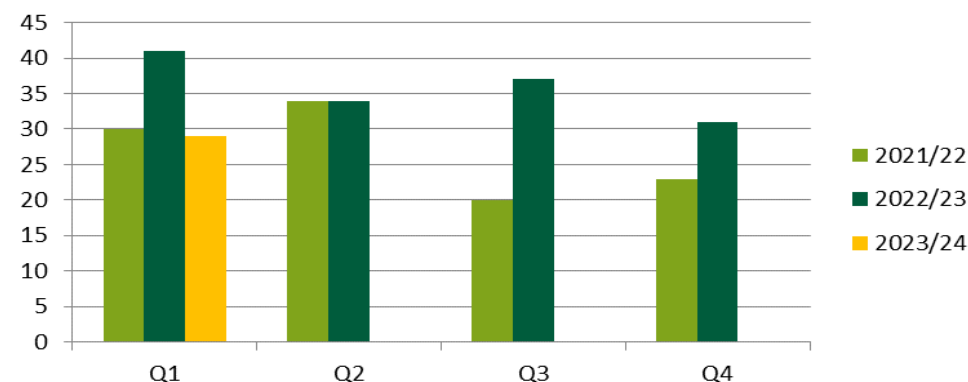
Compliments

Compliment Trend	Q1	Q2	Q3	Q4
2021-23	40	34	21	26
2022-23	27	28	12	23
2023-24	26	-	-	-
Number of Compliments	Complaint Detail			
4	Action/response/communication			
1	Application processing			
1	Benefits processing			
6	Bin/bin collection			
3	Council Tax charges/decision			
1	Council policy/procedure			
4	Footpaths			
1	Grass cutting			
2	Staff member/team			
1	Housing/landlord			
1	Litter/debris/fly-tipping			
1	Property/land			
1	Recovery/payment of Council Tax			
2	Time taken			



Complaints

Complaints Trend	Q1	Q2	Q3	Q4
2021-23	30	34	20	23
2022-23	41	34	37	31
2023-24	29	-	-	-
Number of Compliments	Complaint Detail			
1	Bin/bin collection			
1	Other			
26	Staff member/team			



Ombudsman Enquiry

Ombudsman Enquiry	Q1	Q2	Q3	Q4
2021-23	0	3	2	1
2022-23	2	3	0	0
2023-24	2	-	-	-

During Q1 the Council received 2 Ombudsman enquiries. One has been closed after initial enquiries with no further action, and the other is still open and will be carried out within Q2. It is noted that the Council is not always notified of all enquiries/decisions by the Ombudsman. The above takes into account only those enquiries that the Council has been notified of.

Corporate Risk Register

Risk 1 – Sustainability of the Medium Term Financial Strategy

Responsible Officer - Karen Spencer

Description

The Council's latest Medium Term Financial Strategy (MTFS) update published February 2022 indicates an underlying funding gap of c£600k per annum from 2023/24 onwards. The council must take appropriate action in order to balance its annual expenditure against its available annual income and other revenue resources. The council has a legal obligation to publish an annual balanced budget; this means its budget expenditure must equal its available income and any available reserves. Council reserves are limited and equate to only circa 3 years given the anticipated funding gap. Therefore additional income must be identified or annual costs reduced in future years. The current cost of living crisis may also add to the pressure on the MTFS through pay award, utility costs, contract inflation and Council Tax/NNDR collection rates.

Risk Consequence

If the council is not able to prepare a balanced budget there would be legal ramifications, but it would ultimately impact on the level of services the council is able to deliver to Rossendale residents and would result in major reputational damage.

Initial risk assessment RAG status (without mitigation)	Likelihood	Impact	Overall Risk	Status
	B	2	B2	RED

Mitigation

The MTFS does not indicate a significant narrowing of the gap in the next four years. New income generating opportunities will need to be identified to generate additional revenue, along with improved efficiency and effectiveness of service delivery. Departments across the council will need to be challenged to become more effective.

Risk assessment RAG status (after mitigation)	Likelihood	Impact	Overall Risk	Status
	C	2	C2	AMBER

Q1 Update

The 2022/23 outturn improved from the estimated position that was included in the February 2023 MTFS, this has slightly helped the reserve balances. However, if nothing else changes the Council is currently estimated to run out of reserves during 2026/27. Officers continue to investigate alternative delivery mechanisms and seek to maximise efficiencies and make savings wherever possible, although following the years of austerity the Council has already suffered, opportunities for making savings without affecting service delivery are minimal. The Council is striving to maximise income opportunities where possible. The Corporate Management Team are now reviewing the need for all vacant posts prior to recruitment and have introduced a freeze on non-essential expenditure. The Empty Homes scheme continues to have an adverse impact on the MTFS. Officers continue to monitor and manage the scheme closely. The MTFS risk is monitored at the Audit & Accounts Committee. Attached link to 27th September 2023 meeting [Audit & Accounts Committee 27th September 2023](#)

Q1 risk assessment RAG status (current)	Likelihood	Impact	Overall Risk	Status
	B	1	B1	RED

Risk 2 – Major Disaster affecting the Delivery of Council Services

Responsible Officer - Clare Law

Description

The council has statutory duties under the Civil Contingencies Act (2004) and to carry out emergency planning and business continuity management activities to minimise the impact of a civil emergency or business interruption on people living, working and visiting the borough.

Risk Consequence

Failure to have robust contingency plans in place could result in the failure to deliver council services, such as, the collection of residential and trade waste, burial services and payment of suppliers and benefits.

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
C	1	C1	AMBER

Mitigation

A robust overall council Emergency and Business Continuity Plan is in place. Service continuity plans are updated and tested regularly through a quarterly Emergency Planning meeting. The plans are embedded with the Corporate Management Team as critical working documents to support the continued delivery of essential council services. All managers have a copy of the overall plan and their service plan and keep them under review. The council is a member of Lancashire County Council Local Resilience Forum (LRF). Officers attend meetings and undertake regular training exercises. The council plans are available on the Resilience Direct website. Mutual aid agreements are in place with all Local Authorities across Lancashire.

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
C	2	C2	AMBER

Q1 Update

The Council's Local Emergency Plan is undergoing a full review to ensure it is up to date, particularly in respect of senior personnel changes. Work has continued with Lancashire County Council Emergency Planning Team to update Rest Centre information and contacts. Emergency Planning Team meetings continue to be held quarterly. A robust system is in place for out of hours emergencies, including an on-call telephone rota of Senior Council Officers, out of hours arrangements with Capita and emergency arrangements with Lancashire County Council/Local Resilience Forum. The action plan following the testing of the Council's ICT business continuity arrangements in Q4 2022/23 is being implemented. The planned liaison meeting for the borough's only Control of Major Accident Hazards site was cancelled in June, due to another ongoing incident and will be rescheduled during Q2. Officers continued to attend LRF meetings, including those relating to flooding and terrorism.

Q1 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
C	2	C2	AMBER

Risk 3 – Incident resulting in Death or Serious Injury or HSE Investigation

Responsible Officer - Clare Law

Description

Under the Health and Safety at Work Act (1974), the council has a duty of care towards the health, safety and wellbeing of its employees and others who may be affected by our work. In the event of a RIDDOR reportable accident, there is a risk of an HSE investigation and potential for a civil claim for damages.

Risk Consequence

Failure to comply with current legislation and demonstrate compliance may result in harm to staff and others, financial loss and enforcement action.

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
D	2	D2	AMBER

Mitigation

A robust overall council Emergency and Business Continuity Plan is in place. Service continuity plans are updated and tested regularly through a quarterly Emergency Planning meeting. The plans are embedded with the Corporate Management Team as critical working documents to support the continued delivery of essential council services. All managers have a copy of the overall plan and their service plan and keep them under review. The council is a member of Lancashire County Council Local Resilience Forum (LRF). Officers attend meetings and undertake regular training exercises. The council plans are available on the Resilience Direct website. Mutual aid agreements are in place with all Local Authorities across Lancashire.

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
E	2	E2	GREEN

Q1 Update

Work has continued to implement the Health and Safety Action Plan. Progress has been made in relation to wellbeing, with mental health awareness activities and the delivery of a staff wellbeing day for all staff and elected members. Work to progress health and safety risk management is behind schedule and is dependent on the corporate strategy being agreed. 26 health and safety reports were received during Q1. Two accidents have been reported to the Health and Safety Executive under RIDDOR requirements and no further contact has been received from Health and Safety Executive in respect of the two reported cases of Hand Arm Vibration Syndrome. Ongoing management of vibration in Operations is being monitored. The programme of workplace inspections for 2023/24 is ongoing and on target.

Q1 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
D	2	D2	AMBER

Risk 4 – Changes to Government policy on the delivery of the Council’s services**Responsible Officer - Rob Huntington****Description**

Like all local authorities the council is a statutory body that is subject to changes being consulted upon and or implemented by central government that might affect how we operate and serve our residents/businesses.

Risk Consequence

The risk that the council fails to react and be prepared for any changes being proposed or implemented by central government.

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
E	2	E2	GREEN

Mitigation

The council is a member of the Local Government Association and District Councils Network who keep us informed of government policy and consultations and lobby on behalf of councils to mitigate the impact of any change. The council is also signed up to receive daily emails from Local Government Information Unit who provide daily government news and other Local Government Information Unit (LGIU) policy briefings. The Chief Executive and Leader of the council meets regularly with our two MPs. The council’s Corporate Management Team monitor and assess government's position on funding to be distributed to local authorities and other Government announcements that impact funding.

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
E	2	E2	GREEN

Q1 Update

The Council continues to be a member of the Local Government Association and District Councils Network. The Chief Executive regularly attends the NW Chief Executive, and Lancashire Chief Executive meetings, both having representation from the LGA. Corporate Management Team weekly review recent policy announcements from government departments to determine any appropriate action required.

Q1 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
E	2	E2	GREEN

Risk 5 – Sustainable Workforce

Responsible Officer - Clare Law

Description

There is a requirement to have a sustainable workforce to deliver the council services to residents and customers.

Risk Consequence

Failure to have a fully resourced, trained staff could result in the failure to deliver statutory and non-statutory service in a safe and professional manner to residents and customers.

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
D	3	D3	AMBER

Mitigation

The council has robust HR policies and procedures, an agreed Authorised Establishment, performance management framework and Service Area Business Continuity Plans in place to mitigate any staffing challenges such as loss of staff due to the impact of an epidemic or pandemic. HR will work with managers to develop workforce succession planning. The council provides an attractive benefit package including final pension scheme, flexible working, generous annual leave, a purchase leave scheme, free onsite parking, family friendly policies, discounted gym memberships and a cycle scheme to attract and retain staff.

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
E	3	E3	GREEN

Q1 Update

Recruitment activity has reduced from Q4 and has remained relatively low throughout Q1, although key roles within the Operations Workshop have remained vacant. With the exception of the Director of Communities all senior roles are fully occupied.

Benchmarking has shown the overall sickness absence for 2022/23 is comparable to other East Lancs authorities. Sickness absence for Q1 is slightly higher than the performance measure's set target, due to 2 long term sickness absences within Operations. The main reason for sickness absence is other musculo-skeletal at 152 days, followed by 83 days due to stress, depression, anxiety, fatigue. Covid-19 related absence continues to remain low with 16 days lost.

All services areas are requested to complete a business continuity risk assessment on annual basis to mitigate challenges of the Council's ageing workforce.

Q1 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
D	3	D3	AMBER

Risk 6 – Insufficient data and cyber security

Responsible Officer - Andrew Buckle

Description

Cyber security presents one of the most challenging areas for both the public and private sectors. With the proliferation and severity of attacks constantly increasing this represents a major threat.

Risk Consequence

Cyber-attack resulting in a complete loss of all systems coupled with malware being spread across the entire network. Data breach resulting in information loss causing reputational damage and resulting in a financial penalty due to non-compliance with statutory requirements such as General Data Protection Regulation (GDPR), Payment Card Industry Data Security (PCI-DSS).

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
C	1	C1	AMBER

Mitigation

To protect against a data breach the council, host all council data in Tier 3 Data Centres located in different geographical regions and are backed up daily. The council's Data Centres hold the following accreditations: ISO27001:2013, PCI-DSS. The council adopts a Risk Insight approach to determine the threat Landscape and more importantly its evolution. The council has received notification of meeting the Public Services Network (PSN) which means the councils' infrastructure met all the security requirements to allow connection to the PSN. A cyber security training is to be provided for all staff.

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
D	1	D1	AMBER

Q1 Update

Rossendale have completed the Memorandum of Understanding (MOU) and compliance audit. The MOU details the required security standards and processes that have to be met in line with Department of Working Pensions requirements. As part of the MOU all user access to the data is being reviewed to determine if required. In addition, the password complexity and length has also been increased for all Revenue and Benefit accounts in conjunction with the adoption of multi factor authentication to access the systems remotely.

Rossendale have implemented the domain management service which sits in the Central Digital and Data Office and is part of the Cabinet Office. The service helps to secure public sector domains and protect them from cyber-attack and domain hijack. This reducing the risk of attack to services such as email, websites and digital services. In addition, vulnerability scanning has been completed for Rossendale external IP addresses.

Q1 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
D	1	D1	AMBER

Risk 7 – Poor communications and public relations

Responsible Officer - Clare Law

Description

Good communication and public relations is essential to inform, maintain and develop relationships with residents, customers and partners to provide effective and efficient council services.

Risk Consequence

Failure to communicate and respond to issues as they develop and inadequately or inappropriately communicating could lead to a major loss of reputation for the council on a local, regional and national level. A loss of reputation can damage staff morale, trust between the council and residents and impair the relationship between the council and its partners meaning projects and services delivery is damaged.

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
B	1	B1	RED

Mitigation

Communication methods are in place to support face to face, mail or electronic communications with a developed website and social media channels to provide 24/7 communication service. The council has an experienced public relation and communications function to support council officers to deal with communications in a timely manner and promote the work of the council.

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
D	1	D1	AMBER

Q1 Update

Viva PR has continued to deliver the agreed communications including updates to the Council's website and social media posts to residents, businesses and communities. A new Council Communications Strategy and Plan has been developed. Corporate Management Team receive a periodic update, which includes communications horizon scanning and potential risks. Viva PR has provided crisis communications work, guidance and advice during the Whitworth Leisure Centre closure announcements and has acted as a point of contact and buffer for the media. Press statements have been developed and a define stance has been taken when answering media questions. 12 positive press releases were issued resulting in over 100 pieces of media coverage. All of these pro-active positive releases help to promote the Council externally. The recycling 'Check Before You Chuck' campaign won a regional PR campaign award in the PRCA Public Sector category and has been submitted for the National Recycling Awards later this year.

Q1 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
E	1	E1	GREEN

Risk 8 – Non – Delivery of Corporate Projects

Responsible Officer - Rob Huntington

Description

The council has agreed the 11 corporate projects for 2022/2023 to support the delivery of Corporate Plan.

Risk Consequence

Failure to deliver the corporate projects would have a detrimental impact on the delivery of the council's Corporate Plan 2021-25, and result in a reputational risk to the council's commitment to the residents. The failure to deliver the corporate projects could potentially have a negative impact on the council's revenue budgets (by failure to deliver income generating projects) and delivery of the medium term financial strategy, and the associated economic and social benefits may not be realised.

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
C	2	C2	AMBER

Mitigation

Each corporate project has a Project Sponsor (member of the Corporate Management Team), a Project Manager and Finance Officer. Each corporate project will have a robust project plan and live risk register. The Project Sponsor will be responsible for the strategic overview of the corporate project, and the Project Manager will be responsible for the day-to-day management of the corporate project. The council's Programme Board meets quarterly to review the progress of the corporate projects. The Project Sponsor will be responsible for highlighting any concerns to the Corporate Management Team throughout the life of the corporate project.

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
E	2	E2	GREEN

Q1 Update

A revised programme to support the delivery of the Valley Plan 2021-25 – Our Place, Our Plan has been produced and agreed with the Corporate Management Team, with appropriate governance and programme sponsorship in place.

Q1 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
E	2	E2	GREEN

Risk 9 – Financial Sustainability of Council Owned Leisure Assets

Responsible Officer – Rob Huntington

Description

National lockdowns due to Covid-19 resulted in council owned leisure facilities closing for extended periods. During closure no income was received and outside of lockdown periods, income was significantly reduced. The cost of living crisis will have a significant negative impact on utility and salary costs for the Trust. This has impacted the financial sustainability of the Trust.

Risk Consequence

If the council owned leisure assets are to be sustained in the longer term, the operators of the facilities have little recourse to additional funding to survive other than through the council. This financial impact was managed in 2021/22 through additional government grants and council support, however the real impact is likely to be felt in 2022/23.

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
A	2	A2	RED

Mitigation

A report on the impact of all facilities has been produced by KKP and recommendations to minimise impact have been implemented. Senior council officers are attending the Trust Board to ensure we work together to minimise costs and an intensive monitoring process is in place. Funding through a Covid-19 specific Sport England Fund has been received though this is limited in its amount and did not cover retrospective losses. Constant monitoring of future business plans and work in partnership to maximise income and reduce costs continues.

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
A	2	A2	RED

Q1 Update

An external assessment has been carried out of the financial sustainability of council owned leisure assets by Grant Thornton, which has made a number of recommendations that were agreed by Full Council in May 2023. This is now a focus of action. A cross party working group has been established to monitor the delivery of the recommendations. One of the facilities has been closed – Whitworth Leisure Centre. Continued monitoring and associated action continues.

Q1 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
A	2	A2	RED

Subject:	Financial Monitoring Report Q1 2023/24	Status:	For Publication
Report to:	Cabinet	Date:	18 th October 2023
Report of:	Chief Finance Officer	Lead Member:	Resources
Key Decision:	<input type="checkbox"/> Forward Plan <input 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:	Karen Spencer	Telephone:	01706 252409
Email:	karens pencer@rossendalebc.gov.uk		

1. RECOMMENDATION

1.1 That Cabinet note the content of the Q1 financial monitoring report.

2. EXECUTIVE SUMMARY

- This report provides an indicative estimate of the Council's General Fund Revenue outturn, Collection Fund performance and Capital outturn for the year ended 31 March 2024.
- At 30 June 2023, the Council is estimating a favourable variance of £88.2k against an approved net budget for the year of £10,257k.
- The approved Capital Programme for 2023/24 was agreed in the sum of £5,963k, to this was added prior year slippage of £6,002k, plus new additions of £393k making a revised capital programme for 2023/24 of £12,358k. At this early stage of the year the estimated capital outturn for the year is £4,297k. Estimated slippage requirements into 2024/25, including the associated funding sources, currently total £8,068k, this includes £2,927k disabled facility grants.

3. BACKGROUND

3.1 In February 2023 the MTFS set a balanced Budget of £10,257k for the year based on the assumptions made at that time and supported by £756k from reserves. The pay award, inflation rates, high vehicle fuel costs and increasing utility costs resulted in the requirement to use reserves to fund the budget gap.

4. DETAILS

Revenue

4.1 This first monitoring report of the year 2023/24 is forecasting a favourable variance of £88.2k when compared to an original budget of £10,257k.

4.2 The most notable variances are:

- The budget contains a £225k vacancy savings target which is based on potential savings that can be achieved due to additional leave purchase and staff turnover, i.e. the salary saving made between an employee leaving the authority and the new recruit commencing. Staff cost savings are currently estimated to be £73.8k to the year-end, this is £151.2k short of the vacancy savings target of £225k. However, the estimates currently assume an extra 6.2% (average) pay award, the actual pay award has not yet been finalised
- An adverse outturn variance of c£21.7k is predicted in relation to income from commercial property rents, and £13.6k from market rents. These shortfalls are being

attributed to the current economic climate, however the property team are actively marketing vacant properties.

- The £41.3k adverse variance within finance includes additional staffing costs and bank charges of c£30k due to the increase in volume of individuals using the Council's electronic payment system. The Council is due to tender for its Merchant acquiring services during Q2, which should reduce the adverse variance by year end.
- At Q1 there is a predicted overspend of c£325k within the housing team on temporary accommodation. The team are actively working to reduce this overspend:-
 - Since April the number of people in temporary accommodation has fallen from 25 to 18
 - Total number in B&B has fallen from 22 to 10 and this is expected to reduce further by the end of Q2
 - Officers are using the additional dispersed accommodation purchased, working with partners and the Empty Homes scheme
 - Two additional dispersed accommodation properties are due to be purchased
 - More favourable rates have been negotiated with a B&B if a resident is placed for more than 6 weeks
 - Responsibility for some families has been reallocated to Children's Services

It must be noted that we don't currently have supported accommodation, that provides the necessary service to support people, and which would also allow us to attract full housing benefit.

4.3 Full details and explanations are included in appendix 1.

CAPITAL

4.4 The current estimate of Capital Receipts brought forward at 1st April 2023 totalled £278k.

4.5 The value of the budgeted capital scheme expenditure for 2023/24 was £5,963k to which £6,002k slippage has been added. New schemes have been added during Q1 totalling £233k as set out on page 29 of appendix 1, this includes £160k of additional DFG funding. The revised capital programme for 2023/24 is £12,358k with an indicative outturn of £4,361k.

4.6 Anticipated slippage into 2024/25 is estimated at £7,997k however we are still very early in the year.

TREASURY

4.7 At the end of June the Council's bank balances were c£9.7m. This is lower than in previous years due to the repayment of circa £6m of Covid monies back to Central Government during 2022/23.

4.8 Increasing interest rates over recent months along with proactive treasury management resulted in the Council increasing its interest income budgets for 2022/23 to £120k from £9k in 2022/23. Although it is very early in the year we are optimistic that this budget will be exceeded.

4.9 Details are included in Appendix 1.

COLLECTION FUND

4.10 Council Tax collection statistics have not yet returned to pre-pandemic levels. Whilst Business Rates collection performance appears to have returned to pre-pandemic levels, the rates are

distorted by transitional reliefs given to businesses due to the Business Rates revaluation, which kicked in from April 2023. This remains an area of focus into 2023/24 given the 'Cost of Living Crisis' and potential impact on future collection.

- 4.11 For 2023/24 the Council Tax collection fund is predicting a surplus of £1,012k, with Rossendale Borough Council's share being £137k.
- 4.12 The NNDR collection fund is predicting a deficit of £581k with the Council's share being £233k.
- 4.13 Current estimates are that the Council will benefit from a pooling gain of £984k in 2023/24 through being a member of the Lancashire Business Rates Pool.
- 4.14 Details are included in Appendix 1.

EARMARKED RESERVES

4.15 The total cash-backed earmarked reserves brought forward at 1st April 2023 were £8,160k (after adjustment for Business Rate relief support repayable to government). The Earmarked Reserves closing balance at the 31 March 2024 are estimated to be £7,279.8k. However, based on current plans and forecast commitments at the time of this report, overall earmarked reserves (including ring fenced funds) are anticipated to reduce to £6,824.8k over the life of the current MTFs (by March 2027), unless additional income and efficiencies are generated.

5. RISK

All the issues raised and the recommendation(s) in this report involve risk considerations as set out below:

- The cost of goods and services continue to increase. General inflationary increases are being experienced across all contracts that are linked directly to RPI and CPI. High inflation and interest rates are also impacting on the capital programme. On average vehicle replacement costs are running c20% over and above the estimates included in the capital programme. Rising inflation is also having an impact on the construction industry - pushing up costs, increasing tender prices.
- Financial monitoring of General Fund service departments focuses on the key risk areas of employee costs, income, implementation of agreed budget savings, emerging issues (eg inflationary pressures and rising living costs) and opportunities, 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 will be considered by officers when preparing the detailed 2024/25 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.
- If the level of Council Tax support claims increase as a result of the current economic climate or the level of Council Tax bad debt increases, this will have an adverse impact on the income the Council receives.
- The level of future Government funding is uncertain. Whilst the 2023/24 financial settlement included an indication of the funding level for 2024/25, in reality the level of Government funding beyond 2023/24 is unknown.

6. CONCLUSIONS

- 6.1 Robust monitoring of the General Fund and MTFS is essential to control risks expressed in section 5 above and the Council continues to undertake this.
- 6.2 Since 2010 the Council has seen its central government funding reduced by c£6m pa in real terms. Since that time the Council has reduced its budget requirement accordingly and continues to seek efficiencies and grow income where possible. However, the current economic climate, is making it impossible for the Council to balance its in year income and expenditure.
- 6.3 The Council is continuing its cost reduction programme, however Members are facing increasingly difficult choices in an attempt to balance expenditure with available resources over the medium term, with energy costs, vehicle fuel costs, the inflation rate and the pay award making this more difficult.
- 6.4 The Finance Settlement for 2023/24 was confirmed in February 2023. The settlement provided an increase in core spending power for 2023/24 of 3%, prior to factoring in any council tax increases. The ongoing level of Government funding poses a significant risk to the MTFS.

7. FINANCE

The financial implications are fully set out above and in Appendix 1.

8. LEGAL

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

9. POLICY AND EQUALITIES IMPLICATIONS

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

10. REASON FOR DECISION

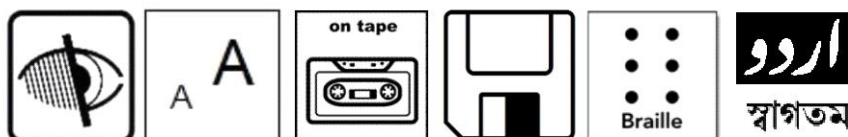
Cabinet are recommended to note the Q1 monitoring report.

Background Papers	
Document	Place of Inspection
Service monitoring statements	Financial Services

Financial Monitoring Report

2023/24 as at end of June 2023

Including a Glossary of terms on page 43



Monthly Financial Monitoring Report 2023/24 Q1 June 2023

General Fund Revenue Operations – pages 6 to 21

Despite the current economic climate having a significant impact on the Council in Q1, the financial performance has been positive compared to budget. The full year impact is predicted to result in an favourable variance of £88.2k on the General Fund when compared to the original budget of £10,257k. This will reduce the impact on reserves in the year. The significant budget variations are highlighted on page 6.

Earmarked Revenue Reserves – page 22 to 24

The total cash-backed Earmarked Reserves brought forward at 1st April 2023 were £8,160k.

The opening balance on the Transitional Reserve was £2,563k. The Council has received funding guarantee of £290k and £85k Services Grant as part of the 2023/24 Local Government Finance Settlement. This funding will be released in full as budgeted, to fund 2023/24 Net Service costs.

As reported previously due to the complexities of the Collection Fund accounting regime, in previous years the Business Rates Retention Reserve has held significant sums (£5,213.8k brought forward in 2022/23). This balance reduced significantly during 2022/23 and by the end of 2023/24 the balance on the reserve should be back to pre-pandemic levels

The indicative closing balance of earmarked reserves at the 31st March 2024, is estimated at £6,824.8k. Based on current plans and forecast commitments, and if nothing else changes, at the time of this report, available earmarked reserves are anticipated to run out during 2026/27. The earmarked reserves figure includes ringfenced sums of £3,557, this means that the funding was received for specific projects and may be subject to clawback.

Government Grants Unapplied – page 25

The opening value of Government Grants Unapplied at the 1st April 2023 was £2,746k, including £2,577k of Disabled Facilities Grant carried forward into 2023/24 which relates to previous years' slippage. The original allocation of Better Care funding for DFGs for 2023/24 is £1,160k, giving total DFG resources available of £3,737.1k.

Staff Monitoring – page 26

The table on page 26 shows the forecast staffing variances for the year based on quarter 1 actuals. The forecast for the year is currently £159k as per the financial software. However, consideration needs to be given to the pay award which at the date of publication of this report is anticipated to average 6.2%, once this has been factored in, the adjusted underspend will be £60k. Therefore, the shortfall will be £140k on the 2023/24 budget of £225k (£200k vacancy savings and £25k leave purchase).

Treasury & Cash Management - page 26 to 30

At the end of June, the bank balances were £9.7m. These resources continue to be relatively high due to various grant funding, ie UKSPF fund, HHSF4 etc. Despite recent Bank of England base rate increases, banking institutions continue to maintain interest rates at low levels. Due to the low rates available from banking institutions the Council is balancing the use of instant access accounts with shorter-term 'fixed' deposit facilities, to increase investment return within the scope of the approved Treasury Management Strategy. Fixed deposits are being made with high quality counterparties (Central Government, Local Authorities) where risk is considered low and returns are more closely linked to movement in the prevailing Bank Rate. Interest income is currently expected to meet the budget for the year.

Responsible Section/Team	Financial Services	Page	2
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

The provision for doubtful debt at the 1st of April 2023 was £380.6k, plus a further £5.4k set aside for licensing debt, against £481k of doubtful debts. The level of cover for sums outstanding and that risk going unpaid is considered adequate at this time (c84% cover) with no further movement proposed. However given the 'Cost of Living Crisis' dominating the headlines, this position will be kept under review.

Capital Receipts – page 31

The 2022/23 financial statements are currently being compiled, and may affect the level of capital receipts brought forward. The current estimate of capital receipts rolled forward into financial year 2023/24 is £278k, but this is subject to review and may change.

The total value of Capital Grants receivable in the financial year 2023/24 is £1,273k. As all figures are indicative at this point in the reporting cycle, work continues to determine the most effective method of funding the Council's Capital Programme.

On current assumptions, the Capital Receipts Reserve is expected to total £478k at the year end 2023/24, reflecting the most cost effective method of financing the Council's future Capital Programme. Whilst this is considered to be the most cost effective method of financing, it is acknowledged that capital resources remain earmarked to support projects in Whitworth (£76k), and Haslingden (£236k).

Capital Programme and Funding – page 31 to 37

The original Capital Programme for 2023/24 is £5,963k, including an estimate of £1,000k for DFGs and £329k for replacement operational vehicles. The slippage from 2022/23 was £6,002k, including £2,567k of DFG's. An additional £130k has been allocated for the Weir Play Area, and an additional £103k for Tennis Courts at Stubbylee and Whitaker Park. (This money is in the form of a grant from the LTA). There is also an additional £160k for DFGs

The indicative capital outturn at 31st March 2024 is spend in the sum of £4,297k. These figures will be revised later in the financial year.

Collection Fund 2023/24 (Council Tax & NNDR) - page 38 to 40

Council Tax collection levels are recovering. However, they are still not back to pre-pandemic levels. Business rate collection appears to have returned to typical levels experienced pre-Covid, however there were two major appeals in 2022/23 which have distorted the comparative figures.

The Council Tax account is predicting an early surplus of £137k for Rossendale.

The **business rates** collection fund is predicting a deficit of £581k in 2023/24, the Council's share of the deficit is £581k. The Council has a Business Rate Retention Reserve to provide for any peaks and troughs in business rate income, therefore this deficit will be charged to the reserve. The reserve also contains funds from Government to cover the additional reliefs granted to business during Covid. Due to the complicated accounting process for business rates these funds have been released from the reserve into the collection fund over three years, of which 2023/24 is the final year.

Although it is anticipated the Council will suffer a collection fund loss, a pooling gain of 984k is estimated. The February 2023 MTFS included a pooling gain contribution of £500k, therefore if the current forecast remains at year end, it will result in a £484k surplus against that income budget, thus contributing towards alleviating pressure on the MTFS.

Responsible Section/Team	Financial Services	Page	3
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

General Fund Summary - Period 3 (Quarter 1)

Service Area	2023/24 App Budget £000	2023/24 Q1 Outturn £000	2023/24 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr1 (Adv)/Fav £000
Communities Directorate					
Customer Services and E-Government	1,660.7	1,635	26.0	-	26.0
Operational Functions	2,163.5	2,139	24.9	-	24.9
Parks and Cemeteries	741.2	754	(12.7)	-	(12.7)
Public Protection Unit	184.0	178	6.3	-	6.3
Environmental Health	149.9	145	5.1	-	5.1
Licensing & Enforcement	84.9	127	(42.2)	-	(42.2)
Communities Team	130.8	80	50.6	-	50.6
Economic Development Directorate					
Planning Services	351.2	348	2.7	-	2.7
Building Control Services	16.8	11	5.5	-	5.5
Regeneration	180.6	150	31.0	-	31.0
Property Services	543.4	570	(27.1)	-	(27.1)
Housing	180.8	466	(285.3)	-	(285.3)
Corporate Management Directorate					
Corporate Management	454.4	364.2	90.2	-	90.2
Legal Services	190.1	190.9	(0.9)	-	(0.9)
Local Land Charges	(12.2)	4.1	(16.3)	-	(16.3)
Democratic Services	616.9	570.2	46.7	-	46.7
Financial Services	766.7	808.0	(41.3)	-	(41.3)
People and Policy	730.2	688.3	41.9	-	41.9
Non Distributed Costs	181.4	147.4	34.0	-	34.0
Capital Financing and Interest	742.0	587.0	155.0	-	155.0
Leisure Services	(101.0)	(95.2)	(5.8)	-	(5.8)
Empty Homes Scheme	300.0	300	-	-	-
TOTAL Service Cost	10,256.01	10,167.79	88.2	-	88.2
Funded by					
Council Tax	(6,278.0)	(6,278.0)	-	-	-
Retained Business Rates	(2,261.0)	(2,261.0)	-	-	-
Funding Guarantee	(290.0)	(290.0)	-	-	-
Revenue Support Grant	(85.0)	(85.0)	-	-	-
Services Grant	(85.0)	(85.0)	-	-	-
New Homes Bonus	(1.0)	(1.0)	-	-	-
Estimated NNDR Pooling Gain	(500.0)	(500.0)	-	-	-
LESS Estimated use of Reserves	(756.0)	(667.8)	(88.2)	-	(88.2)
Net Budget Shortfall	0.0	(0.0)	0.0	-	0.0

Responsible Section/Team	Financial Services	Page	4
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

The position at Q1 2022/23 shows a favourable variance of £88.2k.

The main variances are shown below: -

- Staff cost savings are estimated to be £73.8k to the year-end position, this is £151.2k short of the vacancy savings target of £225k. However, the estimates currently assume an extra 6.2% (average) pay award, the actual pay award has not yet been finalised.
- Fuel 'pump prices' continue to be monitored, The budgets for 2023-24 included a £60k premium for the use of HVO. Due to the increasing differential between HVO and Diesel, in June the decision was taken to switch back to diesel until the two prices were more comparable, therefore, we should remain within the original budget this year even though the fuel prices are now rising.
- An adverse outturn variance of c£21.7k is predicted in relation to income from commercial property rents, and £13.6k from market rents. These shortfalls are being attributed to the current economic climate.
- The £41.3k adverse variance within Finance includes additional staffing costs and bank charges of c£30k due to the increase in volume of individuals using the Council's electronic payment system. The Council is due to tender for its Merchant acquiring services during Q2, which should reduce the adverse variance by year end.
- In 2023/24 the Council has a total budget for Empty Homes related expenditure in the sum of £800k. This budget is split £300k (Revenue funding) and £500k (Capital funding.) At Q1 the predicted outturn is that the revenue out-turn will be on budget and the capital underspend circa £300k. This is largely due to recognition of the considerable effort being made by the empty homes team to hand properties back in a timely and correct manner to avoid any future litigation.

Responsible Section/Team	Financial Services	Page	5
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Annual Variances	Q1	Q2	Q3	Q4	Total	
	Fav/(Adv)	Fav/(Adv)	Fav/(Adv)	Fav/(Adv)	Fav/(Adv)	
Communitites Directorate						
Customer Services and e-Government						
Staff costs	(10.4)				(10.4)	
Additional New Burdens grant	-				-	
Housing Benefit Local Council Tax support grant	10.7				10.7	
Court costs rewarded	17.3				17.3	
Central IT Costs	8.0				8.0	
Other minor variances	0.4				0.4	26.0
Operational Functions Including Parks						
Staff costs (including agency and overtime)	32.7				32.7	
Parks & Open Spaces	(0.8)				(0.8)	
Street sweep running costs	(3.2)				(3.2)	
Garden Waste Income Less Costs	(11.8)				(11.8)	
Extra Costs within Refuse	(0.3)				(0.3)	
Trade Waste & Bulks Net income	1.0				1.0	
Other minor variances	(5.4)				(5.4)	12.2
Communities Team	50.6				50.6	50.6
Env'tal Health, PPU, Licensing and Enforcement						
Staff costs	(37.1)				(37.1)	
Dog Service Cost Savings	12.4				12.4	
Extra Costs for Vet Fees etc	(2.0)				(2.0)	
Other minor variances	(4.2)				(4.2)	(30.9)
Economic Development						
Staff costs (net of grant & fee income)	116.1				116.1	
Associated Costs with investment into Bacup 2040	(8.9)				(8.9)	
Market Income	0.2				0.2	
Housing	(306.2)				(306.2)	
Planning Consultancy Professional fees	(32.8)				(32.8)	
Planning Application Fee Income	13.3				13.3	
Planning Pre-apps	(25.4)				(25.4)	
Building Control Fee Income	(15.2)				(15.2)	
Planning /Building Control misc under/over	(4.5)				(4.5)	
Property Running costs	72.8				72.8	
Business Rates	26.4				26.4	
Spinning Point bus station - running costs and departure c	(14.1)				(14.1)	
Spinning Point bus station units	(11.4)				(11.4)	
Estates Income (Excluding Town Hall, Futures Park)	(32.4)				(32.4)	
Valuation Fees & Professional Fees	(15.9)				(15.9)	
Futures Park Plot 1 & 5	1.5				1.5	
Business Centre rentals	(12.2)				(12.2)	
Tree Felling	(10.0)				(10.0)	
Knot Weed	(12.0)				(12.0)	
Other minor variances	(2.4)				(2.4)	(273.1)
Corporate Management						
Staff costs	122.0				122.0	
Election, Democratic Services and Member costs	(6.5)				(6.5)	
Internal and External Audit - Finance	7.3				7.3	
Leisure Services	(6.0)				(6.0)	
Bank & Cash Collection Charges	(19.7)				(19.7)	
Training	22.6				22.6	
Other minor variances	(5.2)				(5.2)	114.5
Non-Distributed Costs & Capital Financing						
Net Interest	156.0				156.0	
Employee & Pension Costs	34.0				34.0	
Other minor variances	(1.1)				(1.1)	188.9
Favourable/(adverse) variance	88.2	-	-	-	88.2	88.2

Responsible Section/Team	Financial Services	Page	6
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Customer Services & ICT	2023/24 Orig Budget £000	Virements Budget £000	2023/24 App Budget £000	2023/24 Q1 Outturn £000	2023/24 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr1 (Adv)/Fav £000
Customer Services							
Benefits Administration	(129.6)	-	(129.6)	(155.7)	26.1		26.1
Benefits Granted	(23.7)	-	(23.7)	17.7	(41.5)		(41.5)
Local Tax Collection	(378.6)	-	(378.6)	(378.6)	-		-
Revenues & Benefits Partnership	1,091.2	-	1,091.2	1,050.9	40.3		40.3
Strategic Functions							
Management and Support	82.4	-	82.4	81.3	1.1		1.1
Service Assurance Team	134.3	-	134.3	140.1	(5.9)		(5.9)
Central Telephones	6.2	-	6.2	3.1	3.1		3.1
Central Printing	5.5	-	5.5	2.6	2.9		2.9
ICT Support	873.2	-	873.2	873.3	(0.2)		(0.2)
Total	1,660.7	-	1,660.7	1,634.8	26.0	-	26.0

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr Forecast £000	R A G
Benefits Admin				
Court fees/fines		17.3	17.3	
Benefits Granted				
Benefits Admin Subsidy		10.7	10.7	
Revenues & Benefits Partnership				
Partnership contracts		40.3	40.3	
Management and Support				
Other minor variances		1.1	1.1	
Service Assurance Team				
SAT Team counter fraud work		(5.2)	(5.2)	
Other minor variances		(0.6)	(0.6)	
ICT Support				
Staff		(10.4)	(10.4)	
Other minor variances		2.1	2.1	
Central IT Costs				
Annual Licences		(35.2)	(35.2)	
Implementation costs for project and equipment purchases			-	
Central Printing		2.9	2.9	
Telephones				
Other minor variances		3.0	3.0	
TOTAL	-	26.0	26.0	

Responsible Section/Team	Financial Services	Page	7
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Customer Service & ICT Highlight Report – Q1 (end June 2023)

Historic Issues

- None.

Current Quarter's Issues

At Q1 the forecast variance is £26k favourable, the main changes being: -

- Benefits admin team are anticipating a saving of £26k due to additional grant income and court cost savings.
- Benefits granted are over budget by £41k due to increased demand, this will be kept under review.
- In terms of business rates, the renewable energy income and budgeted S31 grants will be transferred into the Retained Business Rates Earmarked Reserve as per the original budget assumptions.
- At the end of Q1 the total value of computer equipment purchase and implementation costs has been under budget by £6k. A full review of these costs will be carried out in Q2 to review for any items of a capital nature.
- The Service Assurance Team has incurred additional costs for professional fees relating to inform CPI costs for rates reviews carried out.
- Partner contract costs have achieved an anticipated saving of £40k due to a negotiation on CPI rates being applied.
- A full review of IT professional subscriptions and licences will be carried out in Q2 to review for any potential overspends in this area.

Future Issues

- The Council's contract with Capita includes annual indexation increases linked to the higher of CPI or AWE. In light of the current economic situation and anticipated CPI rates this will have a significant impact for 2023/24.

Responsible Section/Team	Financial Services	Page	8
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Communities Directorate

Period 3 (June)

Operations & Communities	2023/24 Orig Budget £000	Virements Budget £000	2023/24 App Budget £000	2023/24 Q1 Outturn £000	2023/24 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr1 (Adv)/Fav £000
Operational Functions							
Operations Admin & Vehicle Maintenance	373.6	-	373.6	374.1	(0.6)		(0.6)
Refuse & Recycling	1,505.0	-	1,505.0	1,480.9	24.1		24.1
Street Sweeping	284.9	-	284.9	283.5	1.3		1.3
Parks & Cemeteries							
Parks & Open Spaces	980.5	-	980.5	991.9	(11.4)		(11.4)
Cemeteries	(239.3)	-	(239.3)	(238.0)	(1.3)		(1.3)
Communities Team							
Area Forums	115.8	-	115.8	65.2	50.6		50.6
	15.0	-	15.0	15.0	-		-
Total	3,035.4	-	3,035.4	2,972.6	62.8	-	62.8

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr Forecast £000	R A G
Operations Admin & Vehicle Maintenance				
Operations Efficiency Saving on Henrietta Street		(69.0)	(69.0)	
Fleet Management Vacancy and Agency		70.0	70.0	
Henrietta Street Supplies & Services		(1.8)	(1.8)	
Henrietta Street - Public Realm Income			-	
Fleet Running Costs MOTs		(2.3)	(2.3)	
Refuse & Recycling				
Refuse Salaries and Agency		39.0	39.0	
General Garden Waste Expenditure			-	
Garden Waste under achieved income		(11.8)	(11.8)	
Trade Waste - income		1.0	1.0	
Other Variances - Supplies & services		(0.3)	(0.3)	
Street Sweeping				
Street Sweeping Salaries and Agency		5.0	5.0	
Other Variances		(3.2)	(3.2)	
Parks & Open Spaces				
Parks Salary Variances (Including temporary gardeners)		(12.7)	(12.7)	
Parks Extra Costs		(8.4)	(8.4)	
Parks & Open Spaces S106 and Other Contributions Public Realm		9.2	9.2	
Parks Playing Fields		(1.6)	(1.6)	
Cemeteries				
Cemetery Income & Internment Fees		(1.3)	(1.3)	
Other Variances				
Overtime Budgets (net all areas)		0.4	0.4	
Communities Salaries		50.6	50.6	
TOTAL	-	62.8	62.8	

Responsible Section/Team	Financial Services	Page	9
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Operations Highlight Report – Q1 – 30th June 2023

Historic Issues

- In prior years there had been a need to rely on extra Agency Support. However, this year in Q1 Agency is within Budget with the exception of Fleet. In 2022-23 Operations were affected by the cost of increased fuel prices during the year and increased inflationary costs for tyres and other components.

Current Quarter Issues

- At the end of Q1, Operations and Communities are forecasting a favourable variance of £12.2k. Staffing costs are underspent by £54.5k which takes into account the pending pay award.

Henrietta Street

- This cost centre also hosts the efficiency saving target £87k which will not be achievable due to the pending pay award.

Fleet

- Currently have 2 members of staff down which in the short term will be covered by Agency staff at a higher cost £6.9k.

Refuse

- The shortfall in Garden Waste Service Subscriptions at the end of Q1 was £11.8k of the budgeted target. The resource costs associated with Refuse have seen increased prices resulting in a number of overspends totalling £4.5k.

Street Sweep

- Due to prices increases within the market, resource costs associated with Street Sweep have overspent by £3.2k.

Parks

- Parks have overspent in Q1 on staffing by £11k which in the main is due to taking on two new Garden Apprentices and some overtime costs. This shortfall will be funded from the Public Realm Contributions from Lancashire County Council which has been increased, budgeted within income and overall will cover these extra costs. Supplies and service costs on Parks are overspent by £8.4k due to extra costs for external contractors and playground equipment maintenance.
- Cost of materials for the Playing Fields have also seen inflationary increases exceeding the budget by £1.6k.
- Extra income has been received for Parks £9.2k from S106 Improvement Contributions.

Cemeteries

- Income contributions at Q1 are steady but some extra costs have been incurred for Grave Materials exceeding the budget by £3.4k.

The Future

- Operations are working with LCC to identify potential sites to develop a transfer station. This will assist in driving through efficiencies in the refuse collection operation, which will contribute towards funding the capital expenditure required to build a transfer station.

Responsible Section/Team	Financial Services	Page	10
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Communities Directorate

Period 3 (June)

Public Protection	2023/24 Orig Budget £000	Virements Budget £000	2023/24 App Budget £000	2023/24 Q1 Outturn £000	2023/24 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr1 (Adv)/Fav £000
Public Protection Unit	161.8	22.2	184.0	177.7	6.3		6.3
Environmental Health	194.2	(44.3)	149.9	144.8	5.1		5.1
Licensing & Enforcement	62.7	22.2	84.9	127.1	(42.2)		(42.2)
Total	418.7	0.0	418.7	449.6	(30.9)	-	(30.9)

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr £000	R A G
PPU				
PPU Staffing		(2.1)	(2.1)	
Dog Warden Service Saving		12.4	12.4	
Other Variance		(4.2)	(4.2)	
Environmental Health				
Environmental Health - staffing and consultant		5.1	5.1	
Licensing & Enforcement				
Licensing & Enforcement - staffing		(40.1)	(40.1)	
Licensing & Enforcement - Extra Costs for Vet Fees		(2.0)	(2.0)	
TOTAL	-	(30.9)	(30.9)	

Responsible Section/Team	Financial Services	Page	11
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Environmental Health, Public Protection Unit and the Licensing and Enforcement Service Highlight Report – Q1 – 30th June 2023

Historic Issues

- Nothing reported

Current Quarter Issues

At the end of Q1 Environmental Health, Public Protection Unit and the Licensing and Enforcement budgets are overspent by £30.9k in the main due to staffing and resource difficulties broken down as follows:-

Environmental Health, Licensing and Enforcement

- Staffing Costs are overspent due to 1 unbudgeted post anticipated to cost the service £40k for the year.
- Supplies & services are overspent by £1.2k due to vet fees which will be recharged where possible. Other small variances overspent by £1.2k
- Most income streams within Licencing are forecasted to reach their targets at Q1.

Rogue Landlords

- At the end of Q4 2022-23 there were some ring fenced Rogue Landlord grant funding left, £18.2k which was transferred to Reserves at the year end and will be used in 2023-24 for delivering training and associated costs. All costs incurred within this area will be funded from this grant.

Public Protection Unit

- The staffing costs are slightly overspent by £1.9k.
- The cost of dog services are underspent by £12.4k offset by extra costs not budgeted totalling £4.3k.

Future Issues

A decision needs to be taken regarding the unbudgeted post within Licensing & Enforcement.

Responsible Section/Team	Financial Services	Page	12
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Economic Development & Regeneration Services	2023/24 Orig Budget £000	Virements Budget £000	2023/24 App Budget £000	2023/24 Q1 Outturn £000	2023/24 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr1 (Adv)/Fav £000
Planning							
Development Control	198.3	-	198.3	198.6	(0.2)		(0.2)
Forward Planning	152.9	-	152.9	149.9	3.0		3.0
Building Control							
Building Control - Fee Earning Account	(19.1)	-	(19.1)	(24.1)	5.0		5.0
Building Control - Statutory Function	33.0	-	33.0	32.3	0.7		0.7
Building Control - Street Signs	3.0	-	3.0	3.2	(0.2)		(0.2)
Regeneration							
Economic Regeneration	164.5	-	164.5	133.4	31.0		31.0
Whitaker Park Museum	20.0	-	20.0	20.0	(0.0)		(0.0)
Tourism	20.0	-	20.0	20.0	0.0		0.0
Markets	(23.9)	-	(23.9)	(23.9)	(0.0)		(0.0)
Property Services & Facilities Management							
Property Services	99.5	-	99.5	97.5	2.0		2.0
Corporate Estates	(396.2)	-	(396.2)	(419.6)	23.3		23.3
Non Domestic Estates	(129.1)	-	(129.1)	(148.6)	19.5		19.5
Office Accommodation	(25.4)	-	(25.4)	57.5	(82.9)		(82.9)
Operational Properties	487.5	-	487.5	507.7	(20.3)		(20.3)
Leisure Properties	144.8	-	144.8	108.7	36.1		36.1
Bus Shelters	129.3	-	129.3	158.4	(29.0)		(29.0)
Business Centre	233.1	-	233.1	208.9	24.3		24.3
Strategic Housing							
Housing Strategy	62.9	-	62.9	42.0	20.9		20.9
Private Sector Housing Renewals	2.3	-	2.3	(6.9)	9.3		9.3
Homelessness	115.5	-	115.5	431.0	(315.5)		(315.5)
Total	1,272.8	-	1,272.8	1,545.9	(273.1)	-	(273.1)

Responsible Section/Team	Financial Services	Page	13
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Economic Development & Regeneration Highlight Report – Q1 (June 2023)

Historic Issues

- None

Current Quarter Issues

Economic Regeneration are currently forecasting a favourable variance of £31k, which is broken down as detailed below: -

- Staff Costs in Economic Development are underspent by £32.7k due to structural changes.
- There are unbudgeted costs incurred for the Bacup 2040 Future High Street Fund of £8.9k for the running costs for the Barclays Bank Site which includes NNDR and some one-off costs for site works. These costs will cease when the demolition takes place as planning permission has now been granted.

Housing are currently forecasting an adverse variance of £285.2k which is broken down as detailed below:-

- Staffing savings overall as at Q1 have generated £29.3k of savings. However, some of these savings are offset by Agency costs £10.5k on the Private Sector Renewal Team (PSR). But this will be funded by the Flexible Homelessness Grant (FHG).
- All other budgeted costs at Q1 for resources are within the spend available.
- However, there is an overspend on temporary accommodation costs. This is because housing benefit can only be recovered for the 'bed' element of bed & breakfast costs incurred during the year. The Housing Team are actively working to reduce this overspend:-
 - Since April the number of people in temporary accommodation has fallen from 25 to 18
 - Total number in B&B has fallen from 22 to 10 and this is expected to reduce further by the end of Q2
 - Officers are using the additional dispersed accommodation purchased, work with partners and the Empty Homes scheme
 - Two additional properties are due to be purchased
 - More favourable rates have been negotiated with a B&B if a resident is placed for more than 6 weeks
 - Responsibility for some families has been reallocated to Children's Services

It must be noted that we don't currently have supported accommodation that provide the necessary service to support people and also would allow us to attract full housing benefit.

Property Services and Facilities Management is currently showing an adverse variance of £27.1k.

- Salary / recruitment costs are showing an adverse variance of £10.3k.
- Facilities running costs are showing a favourable variance of £101.2k this is mainly due a new utility contract in December at reduced unit costs.
- The estates income is showing an overall adverse variance of £30.9k. The section is seeking new income streams and completing rent reviews to reduce this variance.
- Valuation Fees / professional fees are showing an over spend of £15.9k.
- The Business Centre room hire are projecting an under achievement of £12.2k. Property have secured a new tenant in the first quarter of the year which will seek to reduce this deficit.
- Spinning point units are now fully tenanted. There is an adverse rental income of £11.4k in 2023/24. However the rental will meet the set budget in future years. Discussions with tenants are ongoing regarding service charge income.

Planning & Building Control are showing a favourable variance of £8.2k

- Planning/Forward Planning staffing (inc agency/consultancy) costs are showing a favourable variance of £41.5k. Planning have 3 vacant posts, assumed recruited to by November 2023 at the grades per budget
- Building Control staffing costs are showing an under spend of £22k

Responsible Section/Team	Financial Services	Page	14
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

- The Planning fee income is predicted to be £13.3k over budget, however this is offset by pre-application fees projected to under achieve by £23.5k
- Building Control income are projecting an adverse variance of £15.2k.

Future Issues

- Continued high gas and electricity costs are placing a strain on the Council's budget.

Responsible Section/Team	Financial Services	Page	15
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Corporate Services Directorate

Period 3 (June)

Corporate Management	2023/24 Orig Budget £000	Virements Budget £000	2023/24 App Budget £000	2023/24 Q1 Outturn £000	2023/24 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr1 (Adv)/Fav £000
Corporate Management							
Executive Office	380.0	-	380.0	286.9	93.0		93.0
Corporate Contingency	40.2	-	40.2	40.2	-		-
Corporate Subscriptions	34.2	-	34.2	37.1	(2.8)		(2.8)
Legal Services	190.1	-	190.1	190.9	(0.9)		(0.9)
Land Charges	(12.2)	-	(12.2)	4.1	(16.3)		(16.3)
Democratic Services							
Electoral Registration	94.7	-	94.7	94.2	0.5		0.5
Elections	88.8	-	88.8	88.7	0.1		0.1
Democratic Support	367.0	-	367.0	323.7	43.3		43.3
Mayoralty & Civic Events	63.9	-	63.9	61.1	2.8		2.8
Town Twinning	2.5	-	2.5	2.5	-		-
Financial Services							
Treasury Management	220.3	-	220.3	239.7	(19.4)		(19.4)
Insurance, Risk & Audit Fees	64.7	-	64.7	57.4	7.3		7.3
Financial Services Team	481.7	-	481.7	511.0	(29.2)		(29.2)
People & Policy							
Human Resources	481.8	-	481.8	440.9	40.9		40.9
Corporate Support	244.3	-	244.3	247.4	(3.1)		(3.1)
Publicity	4.0	-	4.0	-	4.0		4.0
Leisure Services	(101.0)	-	(101.0)	(95.2)	(5.8)		(5.8)
Empty Homes Scheme	300.0	-	300.0	300.0	-		-
Total	2,945.0	-	2,945.0	2,830.5	114.5	-	114.5

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr £000	R A G
Executive Office				
Salary variances		95.5	95.5	G
Other minor variances		(2.5)	(2.5)	Y
Corporate Contingency				
General subscriptions		(2.8)	(2.8)	Y
Legal Services				
Salary variances		(1.1)	(1.1)	Y
Professional fees		-	-	G
Other Legal Misc under/ over		0.2	0.2	G
Land Charges				
Salary variances		(2.2)	(2.2)	Y
Search Income		(14.1)	(14.1)	R
Other minor variances		0.4	0.4	G
Democratic Services				
Salary variances Elections		5.0	5.0	G
Other Election Misc under/ over		(4.5)	(4.5)	Y
Salary variances Democratic Support		34.2	34.2	G
Members Costs		6.7	6.7	G
Other Dem Misc under /over		4.8	4.8	G
Treasury Management				
Bank Charges / Bank interest		(19.7)	(19.7)	R
Insurance, Risk & Audit Fees				
LCC Audit fees		7.3	7.3	G
Financial Services				
Salary variances - Accountants		(9.4)	(9.4)	Y
Salary variances - Exchequer		(19.0)	(19.0)	R
Other misc under / (over) spends		-	-	G
Human Resources				
Salary variances		22.1	22.1	G
Authority wide Training		22.6	22.6	G
Corporate Support				
Salary variances		(3.1)	(3.1)	Y
Publicity				
Leisure		(6.0)	(6.0)	Y
TOTAL	-	114.5	114.5	G

Responsible Section/Team	Financial Services	Page	16
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Corporate Management Highlight Report – Q1 (June 2023)

Historic Issues

- None

Current Quarter Issues

The Corporate Management outturn is forecast to be a favourable variance of £114.5k, the main movements being: -

- Staff changes in the quarter are £90.9k favourable:
 - Legal Services – are showing an adverse variance of £1.1k
 - Land Charges – are showing an adverse variance of £2.1k
 - Democratic Services – are showing a favourable variance of £34.2k
 - Elections – are showing a favourable variance of £4.6k
 - Corporate management – savings of £95.5k due to the vacancy of the Director of Communities position.
 - Financial Services – adverse £28.4k linked to the cost of agency staff to support the finance function.
 - HR – is showing a favourable variance of £22.1k
- Local Land Charges income is showing an adverse variance of £14.1k.
- Members costs are showing an underspend of £6.7k
- Due to the increase in volume of individuals using the Council's electronic payment system bank charges are predicted to be £19.7k over budget.
- The Council's training budget is estimated to have savings of £22k
- The Empty Homes scheme is predicted to be on budget.

Futures Issues

The empty Homes scheme continues to place additional pressures on the Council's finances.

Responsible Section/Team	Financial Services	Page	17
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Non-Distributed Costs & Capital Financing	2023/24 Orig Budget £000	Virements Budget £000	2023/24 App Budget £000	2023/24 Q1 Outturn £000	2023/24 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr4 (Adv)/Fav £000
Non Distributed Costs							
Employee & Pension Costs	110.2	-	110.2	130.2	(20.0)		(20.0)
Other Non-distributed Costs	71.2	-	71.2	17.2	54.0		54.0
Capital Financing							
Minimum Revenue Provision	599.3	-	599.3	599.3	(0.0)		(0.0)
Interest (net)	142.7	-	142.7	(12.3)	155.0		155.0
Total	923.4	-	923.4	734.5	188.9	-	188.9

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr Forecast £000	R A G
Employee & Pension Costs			-	
Vacancy control savings target - net		(20.0)	(20.0)	
Superann additional years/Contribution to Pension deficit		54.0	54.0	
Capital Financing			-	
Interest Payable		145.0	145.0	
Interest Receivable		11.0	11.0	
Other minor variances		(1.1)	(1.1)	
TOTAL	-	188.9	188.9	

Non-Distributed Costs & Capital Financing Highlight Report – Q1 (June 2024)

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.

Current Quarter Issues

- Net interest for the year is currently estimated to be a negative £12.5k, this is £155k under the annual budget.
 - Interest receivable is currently estimated to over achieve the budget by £11k. Officers are working hard to maximise interest receivable on the Council's cash balances.
 - Interest payable is below budget by £145k, this budget is linked to the capital programme and assumes the capital programme will fully spend for 2023/24 which would force the Council to borrow.

Future Issues

The 'Cost of Living Crisis' continues to dominate headlines and continues to impact on the cost of supplies and services.

Responsible Section/Team	Financial Services	Page	18
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Earmarked Reserves

Earmarked Reserves (cash-backed items only)	Local Business Rates Retention Reserve	Transitional Budgetary Support	Response & Recovery Reserve	Rawtenstall Bus Station	Directorate Reserves	General Reserves	Total Reserves
Balance at 01/04/2023	1,507.0	2,563.0	709.0	500.0	1,881.0	1,000.0	8,160.0
Funds Received 2023/24							
Collection Fund							0.0
Collection Fund - S31 Grants (NNDR3)							0.0
Collection Fund - Renewable Energy (NNDR1/3)	228.0						228.0
Business Rates Pooling net gain							0.0
New Homes Bonus		1.0					1.0
Services Grant		85.0					85.0
Funding Guarantee		290.0					290.0
Other Revenue income received							0.0
Total Funds Available	1,735.0	2,939.0	709.0	500.0	1,881.0	1,000.0	8,764.0
2023/24 Published Budget Utilisation							
Retained Business Rates	(182.0)						(182.0)
New Homes Bonus		(1.0)					(1.0)
Services Grant		(85.0)					(85.0)
Funding Guarantee		(290.0)					(290.0)
General budget support		(756.0)					(756.0)
2023/24 Other Utilisation Plans							
Transfers between Reserves							0.0
Other Commitments			(307.0)		(318.2)		(625.2)
Total Utilisation Commitment	(182.0)	(1,132.0)	(307.0)	0.0	(318.2)	0.0	(1,939.2)
Reserve Estimates 31/3/2024	1,553.0	1,807.0	402.0	500.0	1,562.8	1,000.0	6,824.8
Future Contributions/Utilisation Plans							
2024/25 Plans		(857.0)			(290.1)		(1,147.1)
2025/26 Plans		(1,006.0)			(351.2)		(1,357.2)
2026/27 Plans			(402.0)		(552.8)	(612.0)	(1,566.8)
2027/28 Plans					(84.8)	(388.0)	(472.8)
Potential Reserve Balances	1,553.0	(56.0)	0.0	500.0	283.9	0.0	2,280.9

Current issues

The better than anticipated 2022/23 outturn position has meant that the reserve balances as at 1st April 2023 are £8.160m as shown in the table above, however the 2022/23 final accounts are still being finalised therefore this balance may be subject to change. Of this balance c£3.5m is ringfenced. The February 2023 MTFs included plans to fund the 2023/24 budget gap of £756k from the remaining balance. As noted on page 2, the forecast positive variance at Q1 of £88.2k will reduce the contribution required from the Transitional Reserve to support the budget.

Grants Unapplied

Grants Unapplied (* denotes a capital grant)	Disabled Facilities Grants *	UK Shared Prosperity Grant (Revenue)	UK Shared Prosperity Grant (Capital) *	Total
	£000	£000	£000	
Balance at 01/04/2023	2,577.0	153.0	16.0	2,746.0
New Funds Received 2023/24				
Grant due/received	1,160.1	557.0	85.0	1,802.1
Total Funds Available	3,737.1	710.0	101.0	4,548.1
Utilisation in 2022/23				
DFGs Outturn 2023/24	(1,160.1)			(1,160.1)
UKSPF Revenue & Capital Allocations		(710.0)	(101.0)	(811.0)
Anticipated Balance 31/03/2024	2,577.0	0.0	0.0	2,577.0
Future Utilisation Plans				
2024/25 plans	(1,000.0)			(1,000.0)
2025/26 plans	(1,500.0)			(1,500.0)
Potential Reserve Balances	77.0	0.0	0.0	77.0

Responsible Section/Team	Financial Services	Page	19
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

In addition to the £2,577k of unspent DFG grant brought forward 1/04/23, the 2023/24 allocation of £1,160k has been confirmed, giving total DFG resources of £3,737.1k. 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. The Council's approved Medium Term Capital Strategy assumes DFG grant receipts in the sum of £1,000k per year over the plan period and will be updated in due course to reflect the recent confirmation that the DFG allocation for the Council for 2023/24 is again £1,160k.

The council has been granted a share of the UK Shared Prosperity Funds between 2022/23 – 2025/26, over 3 years. As at the 1/04/2023 we brought forward balances on the UKSPF for both Revenue and Capital of £153k and £16k respectively. There will be funds received over the next 2 years and to date we have received £557k on Revenue and £85k on Capital. The table above shows how this will be used during 2023/24.

Staff Costs, including agency

Net Employment Costs 2023/24 to end June 2023	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 2023/24	FTE Changes during 2023/24	Current Vacant Posts
Communities Directorate								
Customer Services	88	86	2	-	2	7.8	0.0	0
Operations Service	492	446	47	-	47	53.0	0.0	3.5
Parks & Cemeteries	192	177	15	-	15	22.0	0.0	0
Public Protection Unit	42	39	2	-	2	5.0	0.0	0
Environmental Health	52	52	(0)	-	(0)	6.0	0.0	2
Licensing & Enforcement	41	45	(4)	-	(4)	3.0	0.0	0
Communities Team	23	19	4	-	4	2.0		0
Economic Development Directorate								
Planning Services	144	114	30	-	30	11.8	0.0	3
Building Control Services	37	28	9	-	9	4.0	0.0	1
Regeneration	67	55	12	-	12	8.5	0.0	0
Property Services	27	21	6	-	6	2.9	0.0	0
Housing	96	83	13	-	13	8.5	0.0	0
Corporate Services								
Corporate Management	93	102	(8)	-	(8)	3.0	0.0	1
Legal Services	43	40	3	-	3	3.0	0.0	0
Local Land Charges	12	12	0	-	-	1.5	0.0	0
Democratic Services	65	54	11	-	11	5.5	0.0	1
Financial Services	132	125	7	-	7	11.0	0.0	0
People & Policy	177	152	25	-	25	18.2	0.0	1
Empty Homes	6	20	(13)	-	(13)	1.0		
Total Net Underspend	1,831	1,671	159	-	159	177.7	0.0	12.5

The net employee underspend at Q1 is £159k. This excludes the pay award at Q1 as it is taken directly from the financial software. The estimated extra funds required for the pending pay award is £99k. After adjusting for this the net underspend will be £60k.

Explanations for this is included in the commentary elsewhere in this report.

Treasury Management & Cash Flow Monitoring

At the end of June the bank balances were £9.7m. This is lower than in previous years due to the repayment of circa £6m of Covid monies back to Central Government in July '22 and January '23.

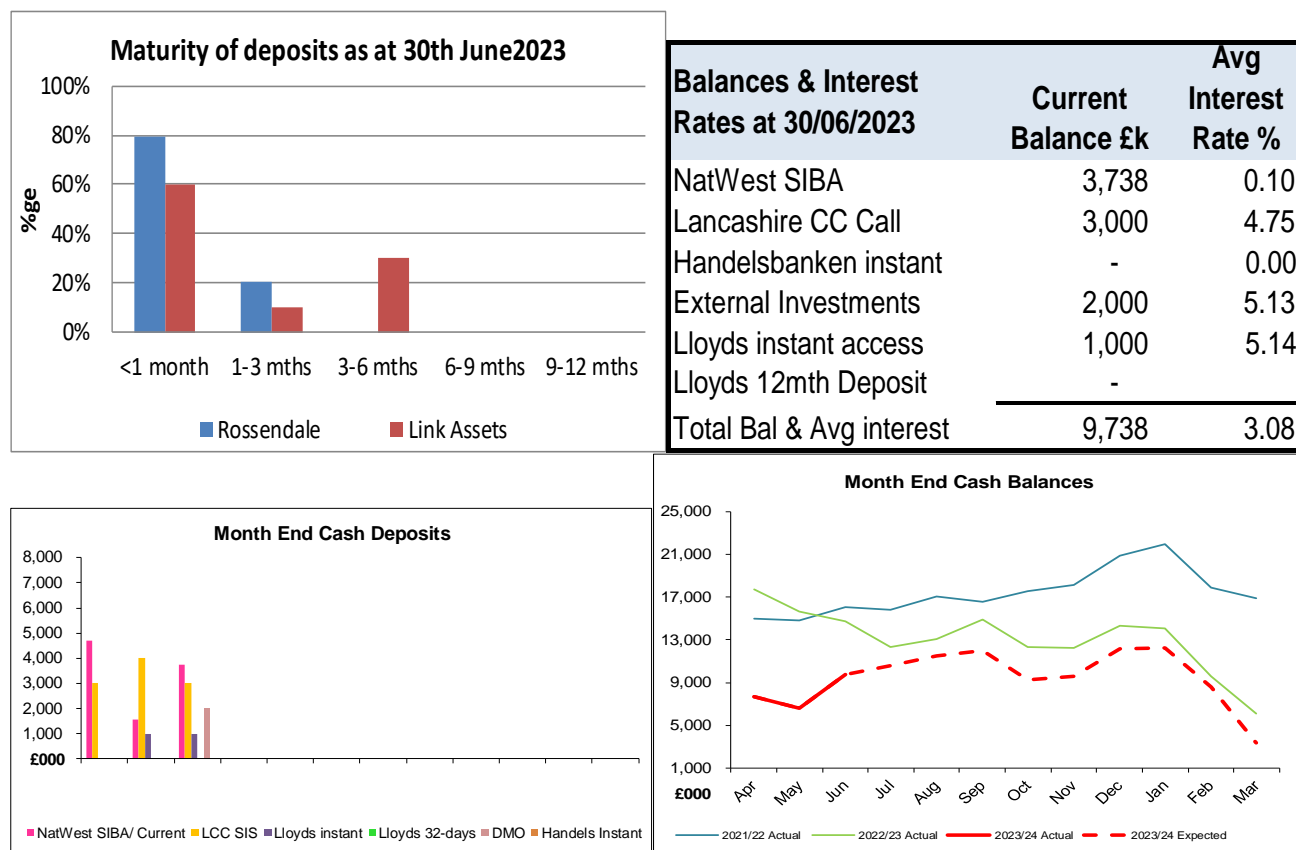
Responsible Section/Team	Financial Services	Page	20
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

During the period the Council has also held funding for the Household Support Scheme (£0.3m), the majority of this funding will be distributed in Q2.

These receipts have sustained the Council's temporary cash balances at higher than pre Covid levels.

Given the increase to Bank Rate and the temporary cash balances available to invest, the Council has continued to take a more proactive approach to managing its cash balances in 2023/24 to maximise interest receivable, relative to its budget estimate, and to mitigate the impact of rising costs as far as possible, a result of historically high inflation pressures.



The Bank of England voted to increase the 'Bank Rate' on 22nd June 2023, increasing from 4.5% to 5.0%. The Monetary Policy Committee (MPC) further increased the bank rate in July by 0.5% increase. It is anticipated that the bank rate will increase again in September 2023.

The Council's strategy remains to retain a significant portion of its balances as liquid funds, to ensure it can respond promptly when required to meet its commitments as they fall due (revenue and capital expenditure).

Instant access arrangements typically return lower interest rates despite the recent increase in bank rate. In some cases there has been no uplift to interest rates on offer to the Council from its existing relationships. Officers are working to generate the highest level of interest income possible whilst maintaining the ability to access funds when needed.

Responsible Section/Team	Financial Services	Page	21
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

As per the commentary above, the Council is taking a more proactive approach to fixed and longer-term investments for a smaller proportion of its surplus balances. In accordance with the approved Treasury Management Strategy, these deposits will be placed with high quality Counterparties eg Central Government, Other Local Authorities. The strategy is considered prudent in the context of CIPFA's Prudential Code which prioritises Security and Liquidity over Yield (SLY).

At 30th June 2023, the Council's portfolio mix consists of £3m in an LCC call account, £1m in a Lloyds instant access account, £2m on deposit with the DMO for 3 months and liquid funds of £3.7m.

Interest Forecast	Budget 2023/24	Forecast 2023/24	Variance Fav/(Adv)	Change Fav/(Adv)
Revenue				
Interest payable (PWLB)	(127.0)	(120.0)	7.0	7.0
Other interest payable	(1.0)	2.4	3.4	3.4
Misc Interest income	0.0	0.0	0.0	0.0
Bank Interest income	9.0	195.0	186.0	186.0
Net Interest	(119.0)	77.4	196.4	196.4

The average effective interest rate at the end of Q1 was 3%.

Interest Paid/Received

The budget for interest in 2023/24 is a net income of £3k, current estimates are that the outturn will be on budget. However if interest rates continue to rise this net income should increase.

Economic Outlook

(Released July 2023)

The Consumer Prices Index rose by 6.8% in the 12 months to July 2023, down from 7.9% in June. The largest upward contributions to the annual CPIH inflation rate in July 2023 came from Food and non alcoholic beverages (14.9 percentage points), and restaurants and hotels and alcohol and tobacco all increasing by 9.8 percentage points.

Average petrol prices stood at 143.5 pence per litre in July 2023, compared with 191.5 pence per litre a year earlier. The average price of diesel in July 2023 was 144.4 pence per litre. The 12-month rate for motor fuels and lubricants was 6.8%, down from 34.8% a year previous, which was the highest since before the start of the constructed historical series in January 1989.

These increases are likely to impact on the original forward planning assumptions approved when setting the budget for 2023/24 and Medium Term Financial Strategy (MTFS), and particularly budgets for utility supplies, fuel for fleet vehicles, any contractual obligations linked to CPI uplifts and potentially future pay award for Council staff.

Work continues to assess and review the MTFS as part of the closure of the Councils accounts for 2022/23.

Responsible Section/Team	Financial Services	Page	22
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Borrowing

The Council has an identified a 'prudential' borrowing need to finance its Capital expenditure plans, in the sum of £6.2m, over the plan period to 2023/24 - 2026/27.

The increase to Bank Rate during the quarter has affected the borrowing rates on offer from PWLB.

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 reviewed their interest rate forecast over the next 12 months following Bank Rate change at the end of Q1, suggestions of future rate rises in the short-term and rising inflation rates.

Interest Rate Forecasts								
Bank Rate	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25
Link	5.50%	5.50%	5.50%	5.25%	4.75%	4.25%	3.75%	3.25%
Cap Econ	5.50%	5.50%	5.50%	5.50%	5.00%	4.50%	4.00%	3.50%
5Y PWLB RATE								
Link	5.60%	5.30%	5.10%	4.80%	4.50%	4.20%	3.90%	3.60%
Cap Econ	5.10%	4.70%	4.50%	4.40%	4.20%	4.00%	4.00%	3.90%
10Y PWLB RATE								
Link	5.20%	5.00%	4.90%	4.70%	4.40%	4.20%	3.90%	3.70%
Cap Econ	5.10%	4.60%	4.50%	4.30%	4.20%	4.10%	4.00%	3.90%
25Y PWLB RATE								
Link	5.40%	5.20%	5.10%	4.90%	4.70%	4.50%	4.20%	4.00%
Cap Econ	5.30%	4.90%	4.70%	4.60%	4.50%	4.30%	4.30%	4.20%
50Y PWLB RATE								
Link	5.10%	5.00%	4.90%	4.70%	4.50%	4.30%	4.00%	3.80%
Cap Econ	4.90%	4.70%	4.60%	4.50%	4.40%	4.30%	4.20%	4.10%

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 completed the annual application for access to the Certainty rate for 2024/25 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 2023/24 was approved by Council on 28th February 2023.

Prudential Indicators

The updated Prudential Indicators – taking into account the Q1 Monitoring position are shown below.

Responsible Section/Team	Financial Services	Page	23
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

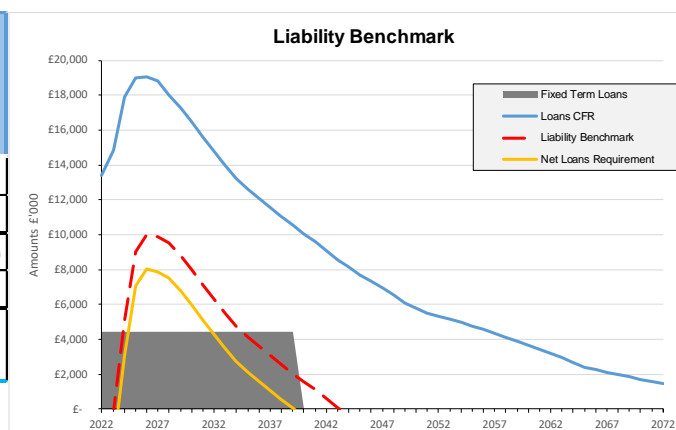
Capital Expenditure	Original 2023/24 £'000	Q1 Revised 2023/24 £'000
Operations & Communities	594	1,403
Corporate Services & Buildings	524	289
Housing	1,500	1,500
Regeneration	3,095	905
Climate change	250	200
Total	5,963	4,297

Financing of Capital Expenditure	Original 2023/24 £'000	Q1 Revised 2023/24 £'000
Capital Receipts	200	37
Capital Grants	2,297	2,123
S106		234
Capital Reserves	-	-
Earmarked Reserves	-	-
Total in-year resources	2,497	2,394
Net Financing need for year	3,466	1,903

CFR	Original 2023/24 £'000	Q1 Revised 2023/24 £'000
Total CFR	19,542	16,685

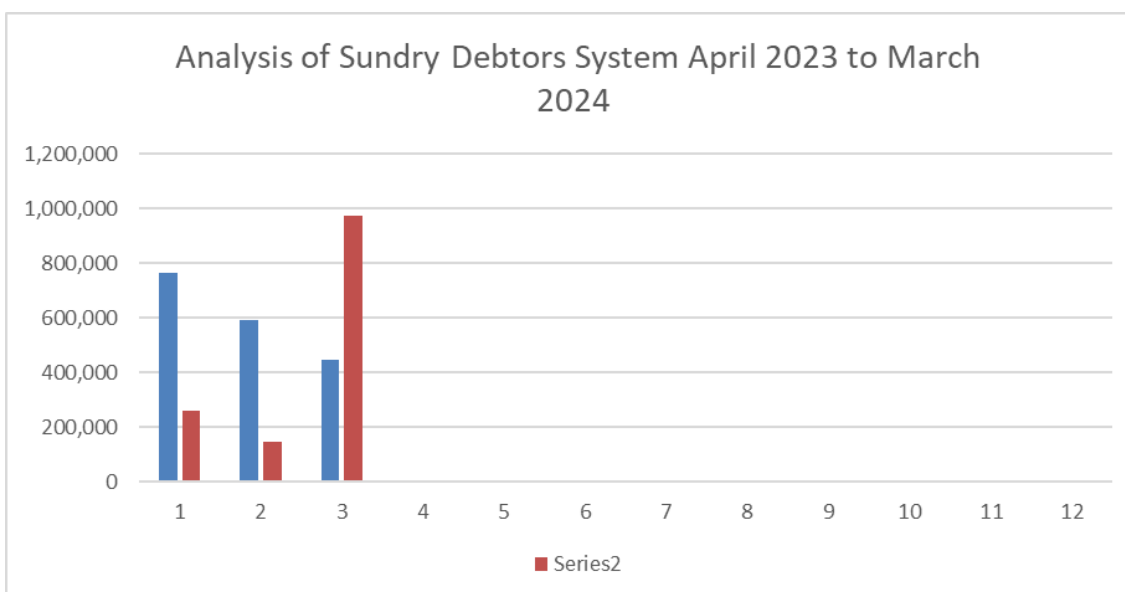
Operational Boundary & Authorised Limit	Original 2023/24 £'000	Q1 Revised 2023/24 £'000
Operational Boundary	20,500	20,500
Authorised Limit	22,500	22,500

Ratio of financing costs to net revenue stream	Original 2023/24 £'000	Q1 Revised 2023/24 £'000
Interest Payable - Services	274	127
Interest Receivable	(120)	(130)
Net cost of capital	154	(3)
Net Revenue Stream	10,227	10,227
Ratio of financing costs to net revenue stream	1.51%	-0.03%



Sundry Debts Monitoring

Invoices raised in the year, to the end of Q1 totalled £1,803k. As at June 2023, £769k (43%) of new debts raised in the year were considered outstanding or overdue giving a derived collection rate of 57%.

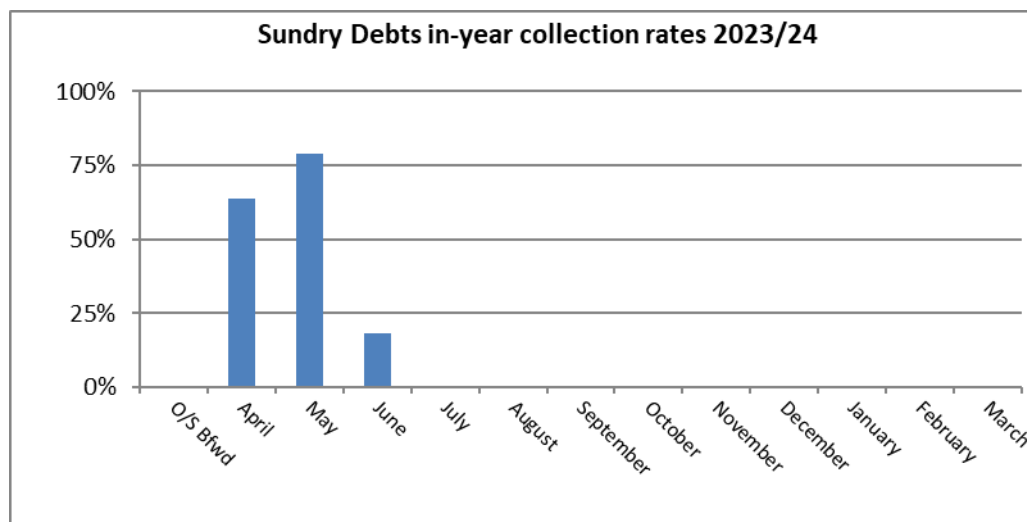


Housing Rent Debts

Of the £662k of housing rent debts brought forward at April 2023 the Council has a provision of £288.5k brought forward for doubtful debts (43%), leaving a net £373k not currently provided for.

Responsible Section/Team	Financial Services	Page	24
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023



Doubtful debts

The debtor days in Q1, based on a rolling 12 month average has increased from 94 days to 99 days, for collection of sums due. This figure exceeds the target average of 80 days and is being investigated.

However, this increase is likely to be linked to slower recovery of 'aged' debt, for which the Council has set aside sufficient sums in the event of non-recovery (100%). The Council will consider any decision to write-off sums in due course following an analysis of recovery attempts eg Debtor has 'gone away' or sums are considered uneconomical to pursue further. Any such decision will be reported to Cabinet in accordance with the Council's Constitution.

Following a significant increase to the level of cover for bad and doubtful debts during 2020/21, the Council has a provision of c84% for debts its considered to be at risk of going unpaid (impairment) and c54% for total debt issued and considered overdue.

Given the subsequent collection performance of Q4 debts into 2023/24, the current level of provision is therefore adequate but will be maintained under review throughout 2023/24, given the ongoing, challenging economic conditions for individuals and businesses.

The general impairment provision carried forward at 31 March 2023 remains at £380.6k, with an additional £5.4k for Licensing debts.

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

Responsible Section/Team	Financial Services	Page	25
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Debts Outstanding	Sep 2022	Dec 2022	Mar 2023		30 June 2023		Doubtful Debts at 30 June 2023	
	£k	£k	£k	£k	£k	£k	Rate	Value
Earlier Debt	54.7	54.7		54.7		54.7	100%	54.7
2017/18 Debt	68.4	68.4		64.5		64.5	100%	64.5
2018/19 Debt	61.5	60.7		59.9		59.7	100%	59.7
2019/20 Debt	25.3	24.2		23.7		21.4	100%	21.4
2020/21 Debt	125.5	116.6		116.8		112.4	100%	112.4
2021/22 Debt	79.8	63.8		87.2		56.2	75%	42.2
2022/23 Debt	585.1	722.6		1,420.3		361.6	50%	180.8
2023/24 Debt :								
Q1 Apr						278.8	15%	41.8
Q1 May						126.7	15%	19.0
Q1 Jun						365.6	15%	54.8
Total Debt o/s	1,000.3	1,111.0		1,827.1		1,501.6		651.3

Capital

Capital Resources

Table 1 - 2023/24 receipts

Major Receipts:	Original Budget	Year to Date Forecast	
	£000	£000	£000
Capital Receipts			
Land & Property Sales	50	37	29
Obsolete refuse vehicles	50	20	90
Net receipts to table 2	100	57	119

Table 2 - Useable Capital Resources

Useable Capital Resources	£ 000
Balance at April 2023	278
Capital Grants in 2023/24	1,273
Capital Receipts in 2023/24	57
	1,608
Revenue Contributions	
from Earmarked Reserves	
from Revenue Operations	-
Total Capital Resources 2023/24	1,608
Capital Prog funding applied	(1,130)
Total Capital Resources March 2024	478
Capital Receipts Reserve (housing)	-
Capital Receipts Reserve (Whitworth)	76
Capital Receipts Reserve (Haslingden)	236
Capital Receipts Reserve (unalloc)	166

Responsible Section/Team	Financial Services	Page	26
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Current issues

None

Financing the Capital Programme

The Useable Capital Receipts Reserve holds the balance of the funds generated by the sale of Council assets; the estimated balance brought forward at 1st April 2023 is £278k. This figure is still subject to the effect of the post-audit amendments to the 2017/18 accounts and subsequent years impact and the financing of 2021/22 Capital expenditure.

The original Capital Programme for 2022/23 approved in February 2023 was £5,963k, to which £6,002k (£2,567k DFG's) of slippage was added, relating to projects which were ongoing at the end of 2022/23.

The original 2023/24 estimate for DFGs included in the programme was £1,000k. The actual grant receivable in the year is £1,160k, so an additional £160k has been added to the base programme.

The total grant income expected for the approved capital programme is £2,045k. Current funding for the slippage carried forward into the 2023/24 capital programme consists of a mixture of resources, namely £4,317k of grants, capital receipts and (internal) borrowing. The most effective method of funding the Council's capital programme will be determined by the end of the financial year. Commentary on the projected Capital outturn can be seen on page x.

The total in the Useable Capital Receipts Reserve at the end of 2023/24 is currently expected to be £478k. This represents the most effective method of financing the planned Capital spend in 2023/24. It is noted that Capital resources remain earmarked for Whitworth projects (£76k), and Haslingden Regeneration (£236k) respectively and that the Council will assess the most effective method of financing these projects as they fall due.

Future Issues

Slippage on schemes approved in the 2022/23 programme will be moved into 2023/24 where appropriate, along with the estimated source of financing.

Responsible Section/Team	Financial Services	Page	27
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Capital Programme Spending

Capital Programme 2023/24	Original Cap Prog	Revised Cap Prog	Spent	Full-Year Forecast	Variance (Adv)/Fav	Estimated Slippage	Adj Variance (Adv)/Fav	Indicative Funding Arrangements				
	£000	£000	£000	£000	£000	£000	£000	Grants/Contrib'n	Capital Receipts	Reserves /RCCO	RBC Int Borrow	
Communities Directorate												
IT Software & Equipment	14	117	60	60	57	57	-	-	-	-	-	60
Operations	399	399	692	770	(371)	(371)	-	-	200	-	-	570
Communities	365	731	213	711	20	20	-	563	37	31	-	80
Stubbylee Skate Park	-	42	42	42	-	-	-	-	-	-	-	42
Stubbylee Tennis Courts	-	57	13	13	44	44	-	13	-	-	-	-
Parks Parking	30	30	-	30	-	-	-	-	-	-	-	30
Whitaker Park	85	131	93	93	38	38	-	93	-	-	-	-
Marl Pits - Running Track	-	-	(1)	-	-	-	-	-	-	-	-	-
Edgeside Park	-	34	32	34	-	-	-	34	-	-	-	-
Economic Devt Directorate												
Housing	1,780	4,607	659	1,503	3,104	3,104	-	800	-	203	-	500
Stubbylee Hall	-	-	4	4	(4)	(4)	-	-	-	-	-	4
Henrietta Street Depot Improvements	-	115	3	4	111	111	-	-	-	-	-	4
Futures Park	-	525	1	25	500	500	-	-	-	-	-	25
Spinning Point (Bus Station)	-	20	-	-	20	20	-	-	-	-	-	-
Property Repairs & Maint	100	165	-	101	64	64	-	-	-	-	-	101
Car Parks General 22-26 MTFS	30	80	2	37	43	43	-	-	-	-	-	37
Bacup Historic England	285	350	42	285	65	65	-	225	60	-	-	-
Haslingden 2040 NLHF	725	1,980	95	250	1,730	1,730	-	198	52	-	-	-
Museum Improvements	-	-	15	15	(15)	(15)	-	-	-	-	-	15
Rawtenstall Market Electrical Works	-	101	-	-	101	101	-	-	-	-	-	-
Rawtenstall Market External Cabins	-	6	6	6	-	-	-	-	-	-	-	6
Hareholme Viaduct	-	100	6	6	94	94	-	-	-	-	-	6
Carbon Reduction Fund	250	627	83	200	427	427	-	-	-	-	-	200
Christmas Lighting Catenary	-	33	-	33	-	-	-	-	-	-	-	33
Leisure Facilities Upgrade and Liabilities	-	108	43	54	54	54	-	34	-	-	-	20
Legacy Liabilities	100	200	-	-	200	200	-	-	-	-	-	-
Levelling Up Projects	1,800	1,800	1	85	1,715	1,715	-	85	-	-	-	-
	5,963	12,358	2,104	4,361	7,997	7,997		2,045	349	234		1,733

Capital Programme 2023/24	£000	Funded by
Original Capital Programme	5,963	
Slippage from 2022/23	6,002	see list
Increase to capital projects in 2023/24		
Weir Play Area	130	Grant / Capital Receipts
Stubbylee Tennis Courts	57	External Grants
Whitaker Park Tennis Courts	46	External Grants
DFGs	160	External Grants
Revised Capital Programme	12,358	

Responsible Section/Team	Financial Services	Page	28
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Slippage items cfwd at end of 2022/23	Costs '£000	Funding Arrangements			
		Grants/ Contrib'n	Capital Receipts	RCCO (reserves or S106)	RBC Int Borrow
Customer Services & IT :					
Digital Access	73		73		
Printer Replacement	30		30		
Communities Directorate :					
Playgrounds (Various)	5		5		
Cemeteries	15				15
Pathways (Various)	34				34
Victoria Park Improvements	22				22
Edgeside Park	34	34			
Stubbylee Skate Park	42				42
Moller Ring Play Area Project	160	129		31	
	415	163	108	31	113
Economic Development Directorate					
Housing	2,667	2,667			
Carbon Reduction Fund	377				377
Futures Park	525	525			
Spinning Point (Bus Station)	20				20
Bacup High St Heritage Action Zone	65	65			
Haslingden 2040 NLHF	1,255	1,255			
Property Repairs & Maintenance	65		65		
Henrietta Street Depot Improvements	115				115
Car Parks General	50				50
Christmas Lighting Catenary	33				33
Rawtenstall Market Electrical Works	101				101
Rawtenstall Market External Cabins	6				6
Hareholme Viaduct	100				100
Leisure Facilities	108				108
Legacy Liabilities (Various)	100				100
	5,587	4,512	65	0	1,010
	6,002	4,675	173	31	1,123

Capital Programme

The original Capital Programme was £4,064k, including £329k for the replacement of Vehicles and Equipment, and a provisional estimate of £1,000k for DFGs.

To this was added slippage of £1,750k from 2022/23, including the Carbon Reduction Fund. A revised estimate for DFGs has been made following confirmation of the 2023/24 grant allocation with a net increase of £160k. Additional projects have been added in respect of the Weir Play Area (£130k), Stubbylee Tennis Courts (£57k), Whitaker Park Tennis Courts (£46k), and UK Shared Prosperity Fund projects (£557k). An assessment of the timing of 'spend' has been

Responsible Section/Team	Financial Services	Page	29
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

undertaken as part of the development of the MTFs and cost estimates re-profiled over the medium term. The revised 2023/24 Capital Programme is now estimated at £6,764k. More details are provided in the tables above.

The indicative outturn for the Council's Capital expenditure programme at 31st March 2024 is £4,297k. The Council is currently assessing the most cost effective method of financing this expenditure from available resources, namely external grants and contributions, capital receipts and 'prudential' (internal/external) borrowing. The Council's current strategy is to finance expenditure from capital receipts where it is able to do so, in order to limit the future impact upon the Council's Revenue Account e.g. sums set aside for future repayment of loan principal and interest. However, it is acknowledged that the Council has an underlying need to borrow to finance its capital plans and proceeds from the disposal of assets are a finite resource.

As outlined above, the revised Capital Programme was re-profiled as part of the development of the MTFs, with the likely timing of the expenditure estimated. The actual timing of spend as at 31st March 2022 has caused an adverse variation against this estimate which will see future years' estimated spend adjusted to reflect spend being incurred earlier than anticipated.

Items of estimated slippage and the associated funding arrangements are shown in the table above.

The revised Capital Programme over the life of the MTFs will be amended to reflect the timing variation as outlined above and finalisation of slippage adjustments

Minimum Revenue Provision (MRP)

Minimum Revenue Provision (MRP)	MRP Budget	Revised MRP	Potential (Additions) / Savings
	2023/24	2023/24	2023/24
	£000	£000	£000
Corporate	549.6	549.3	0.3
	549.6	549.3	0.3

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

The MRP cost is currently estimated to be on budget.

Section 106 Receipts Monitoring

Section 106 Agreements	Third Party Projects	RBC Revenue Projects	RBC Capital projects	Total Held
2022/23				
	£000	£000	£000	£000
Balance b/wd at 1st April 2022	326.6	104.6	770.3	1,201.5
Deposits received in 2022/23			22.3	22.3
Deposits applied in 2022/23	(0.8)	(10.0)		(10.8)
Current Balance	325.8	94.6	792.6	1,213.0

Responsible Section/Team	Financial Services	Page	30
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

Section 106 Agreements 2022/23	Third Party Projects	RBC Revenue Projects	RBC Capital projects	Total Held
	£000	£000	£000	£000
Balance b fwd at 1st April 2022	326.6	104.6	770.3	1,201.5
Deposits received in 2022/23			22.3	22.3
Deposits applied in 2022/23	(0.8)	(10.0)		(10.8)
Current Balance	325.8	94.6	792.6	1,213.0

The value of S106 agreements brought forward on the 1st April was £1,201.5k. To the end of June 2022, £22.3k of new S106 deposits have been received and £10.8k of monies held have been applied to fund expenditure.

Section 106 Agreements in detail	Third Party Projects	RBC Revenue Projects	RBC Capital projects	Total Held
Balance b fwd at 1st April 2022	326.6	104.6	770.3	1,201.5
Douglas Rd		(10.0)		(10.0)
Scout Moor	(0.8)			(0.8)
Station Rd, Whitworth			22.3	22.3
	325.8	94.6	792.6	1,213.0

Council Tax & NNDR Collection Rates

Cumulative Collection	Council Tax						Business Rates					
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
April	10.41	10.51	10.04	10.90	10.44	10.11	11.26	12.22	10.24	8.60	12.78	12.79
May	19.72	19.70	18.96	19.70	19.44	19.48	18.93	21.07	18.89	16.20	31.81	21.29
June	28.79	28.63	27.62	28.70	28.35	28.19	27.28	28.68	25.62	24.30	28.16	28.19
July	37.97	37.86	36.56	37.66	37.21	37.09	36.25	37.37	33.92	33.96	35.83	35.87
August	47.03	46.90	45.24	46.71	46.21		49.93	50.82	48.55	47.63	47.86	
September	56.05	56.01	54.29	55.43	55.64		58.43	58.34	57.84	56.05	55.54	
October	65.32	65.23	63.29	71.16	64.55		67.95	67.52	68.97	64.90	64.73	
November	74.52	74.78	72.30	78.43	73.49		74.77	74.26	77.15	73.09	74.88	
December	83.55	83.33	80.90	82.12	82.25		83.00	82.70	85.92	81.41	81.91	
January	92.72	92.48	89.90	90.96	91.22		91.11	90.91	90.17	89.30	94.79	
February	94.90	94.60	92.37	93.43	93.85		95.73	95.00	93.66	95.13	94.73	
March	96.70	96.32	95.72	95.59	95.95		98.47	97.78	94.19	98.15	98.85	

Collection rates for Council Tax are recovering but are not yet back at pre-pandemic levels with collection performance for 2023/24 slightly below that of 2021/22 (-0.53%). This remains an area of focus into 2023/24 given the 'Cost of Living Crisis' and potential impact on future collection.

For Business Rates however, the situation is harder to gauge as collection rates were distorted in 2022/23 by the Covid relief the Government distributed. 2023/24 are also distorted by the

Responsible Section/Team	Financial Services	Page	31
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

transitional reliefs given to businesses due to the Business Rates revaluation, which kicked in from April 2023.

Council Tax Collection Fund

At the time of this report the estimated surplus on the Council Tax collection fund is forecast at £1,012k. This includes a £500k contribution for doubtful debts. It must be noted, we are only a quarter of the way through the year and based on the current economic climate this position could change significantly as the year progresses. This year RBC's share of the Council Tax is 13.55%, equating to £137k of the forecast surplus.

Council Tax Forecast 2023/24	Q1 £'000
Council Tax Collectable (after Discounts & Exemptions)	47,559
less Doubtful Debt Provision	(500)
	47,059
less Precepts for 2022/23	
Lancashire County Council	(32,798)
Police	(5,237)
Fire	(1,714)
Rosendale Borough Council	(6,238)
Whitworth Town Council	(60)
	(46,047)
Surplus / (Deficit)	1,012
RBC Share = 13.55%	137

Local retention of Business Rates (NNDR)

Under the business rates scheme, variances from the original budgets fall into two categories – those arising from changes to the collection fund and those arising from grants and levies received or charged to the General Fund.

The business rates collection fund is now predicting a deficit of £581k in 2023/24, the Council retains a local share of any surplus or deficit arising at year-end from activity on the fund, in the sum of 40%, thus the Council's share of the deficit is £233k. This is largely due to a further successful business rates appeal relating to Tesco, which have resulted in reducing their rateable values significantly, backdated to 2010. Whilst there is an

Business Rates Collection Fund 2023/24 (50% Pool)	NNDR1 £000	Q1 £000
Net Liability Due	13,602	12,975
Use of Appeals Provision	0	0
Less Cost of Collection Allowance	(97)	(96)
Less Doubtful Debt Provision	(300)	(300)
Less Appeals Provision	(500)	(500)
Less Renewables 100% to RBC	(228)	(183)
Net NNDR due	12,477	11,896
Transitional reliefs	1,787	1,787
Less Precepts	(14,264)	(14,264)
Cash Surplus/(Deficit)	0	(581)
RBC Share = C x 40%	0	(233)
Central Government share 50%		(291)
LCC and Fire share 10%		(58)

appeals provision within the Collection fund to cover the cash refund due, the rateable value reduction will adversely affect the Council's in-year cashflow, because although the net liability due from the businesses has decreased, under existing legislation, the Council is required to make good its payments to major preceptors as originally assumed, despite a reduction in Collection Fund income.

Responsible Section/Team	Financial Services	Page	32
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

RBC General Fund / Pooling gains		NNDR1 £000	Q1 £000
Business Rates Income	A+B	14,264	13,683
RBC Share = 40%		4,517	5,473
less tariff paid to Lancashire Pool		(3,482)	(3,482)
add S31 Grants (for Levy calculation)	E	2,456	2,456
Subtotal		3,491	4,447
RBC Baseline Funding Level used in Budget		2,261	2,261
Surplus for Levy Calculations	F	1,230	2,186
Levy due for non Pool membership 50%		(615)	(1,093)
Levy payable as Pool member 10% of above	G	(62)	(109)
Retained Levy through Pool membership		554	984

The Council, is part of the Lancashire Business Rates Pool, 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. Therefore even though it is anticipated the Council will suffer a collection fund loss of £233k a pooling gain is estimated of £984k. The February 2023 MTFS included a contribution of an estimated pooling gain of £500k, whilst we are still early in the year if the current forecast materialises it will result in a £484k surplus against that income budget.

Central government also gives authorities Section 31 grants to cover small business reliefs and other government-backed schemes. In the NNDR1 budget submission in January 2023 the estimate for those grants totalled £1,787k.

The table shows the potential impact on the Business Rates Retention Reserve, although it must be noted the reserve includes funds provided by Government to cover the impact of the 2020/21 & 2021/22 Collection Fund deficits arising from the additional Covid reliefs awarded to businesses throughout the pandemic that will not fully unwind until the end of 2023/24.

Business Rates Summary		NNDR1 £000	Q1 £000
Business Rates Surplus/(Deficit) 2022/23	F	1,230	2,186
less Lancashire Pooling Levy	G	(62)	(109)
Renewable Energy		183	183
Overall Gain/(loss)	H	1,352	2,260
Business Rates Retention Reserve Bfwd		1,906	1,906
Business Rates Cash Surplus/(Deficit) 2022/23		(182)	(1,913)
Business Rates Cash Surplus/(Deficit) 2023/24	H	1,352	2,260
Less Budgeted Utilisation		0	0
Total Retained Business Rates Resources Cfwd		3,076	2,253

Responsible Section/Team	Financial Services	Page	33
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

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)

Responsible Section/Team	Financial Services	Page	34
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

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)

Responsible Section/Team	Financial Services	Page	35
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023

Monthly Financial Monitoring Report 2023/24 Q1 June 2023

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.

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.

Responsible Section/Team	Financial Services	Page	36
Responsible Author	Finance Manager	Produced	30/06/2023
Dates covered in this review	2023/24 Monitoring	Next review	30/09/2023