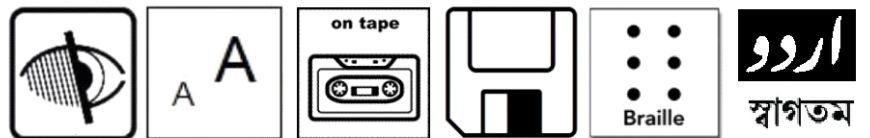


Monthly Financial Monitoring Report

2010/11 as at end of December 2010 – Period 9

Including a Glossary of terms on page 33



Monthly Financial Monitoring Report 2010/11 – end of December 2010

General Fund Revenue Operations – pages 4 to 23

The out-turn favourable impact on General Fund in 2010/11 compared to budget is **£250k** as at the end of December, an adverse movement of £39k since the November report which showed £290k.

The table below shows how this would potentially reduce the contribution to the Directorate Investment Reserve to £117k, leaving a closing balance on the General Fund Reserve of £1,047k.

General Fund Reserves	General Fund Reserve £000	Directorate Investment Reserve £000
Balance at 1st April 2010	999	233
IFRS Adj for annual leave cfwd	(85)	
Favourable/(adverse) movement in 2010/11	250	
50% transfer to Directorate Investment Reserve		
Place Directorate	(50)	
Business Directorate	-	117
Corporate Directorate	(67)	
Balance anticipated at 31st March 2011	1,047	350

Earmarked Revenue Reserves – page 24 to 25

The total cash-backed Earmarked Reserves at 1st April 2010 were £4,789k, including the above £233k Directorate Investment Reserve.

There has been no change to the anticipated use of Reserves in December, leaving an expected closing balance at 31st March 2011 of £3,739k.

Government Grants Unapplied – page 26

Government Grants Unapplied brought forward at 1st April 2010 amounted to £579k.

Following the receipt of the annual Elevate grant entitlement for 2010/11 it is now predicted that there will be a balance of £20k left at the end of the financial year, which will subsequently be spent early in 2011/12.

This is expected to leave an overall closing balance at 31st March 2011 of £620k

Staff Monitoring – page 26

Payroll savings to month 9 have risen £28k this month to £179k with 5.5 FTE vacant posts in the revised establishment of 214.9 FTEs.

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Treasury & Cash Management - page 27 to 29

Cash Flow has remained buoyant during December, hitting a high of £17.3m on the 16th December and closing at just over £16.8m which is earning an effective average interest rate of 1.27% compared to the Sector model portfolio of 1.11%.

Total balances subsequently rose to over £18.8m for 2 days at the beginning of January before the benefits and precept payments on the 6th and 7th of January. Consequently estimates of interest income earned have risen by a further £3.4k for the year.

Debt collection rates for sundry invoices remain very favourable and page 29 shows the levels of collection of current year income. The average debtor days in December was 57, compared to the target of 80 days, but this level remains affected by a large charge to Lancashire County Council in relation to Q3 refuse collection issued in December, the previous bill having been settled during this month.

Following write-offs approved by Cabinet in November, the Bad Debt Provision balance at the beginning of December was £137k against an estimated requirement of £88k. Since the doubtful debt requirement has been consistently lower than the current provision the Bad Debt Provision has been reduced by £10k, bringing excess funds back into the revenue account.

Capital Receipts – page 30

Capital receipts in December were just an extra £3k for the Q2 VAT shelter entitlement. This has not had a material impact on the expected receipts for the year.

Useable Capital Receipts balance brought forward was £1,354k to which £618k is still expected to be added. Revenue contribution estimates dropped to £607 in November because of the VAT Shelter re-forecast from Greenvale Homes. This should provide total funds of £2,579k against requirements for the 2010/11 capital programme of £1,796k. The table on page 32 shows that the balance at the end of 2010/11 could be around £783k.

Capital Programme and Funding – page 31 to 32

Commitments for two playground projects introduced in November have totalled £90k in December. These projects are being funded 50/50 through grants secured by Groundwork and the Council's planned playground capital programme.

Purchase of extra bins to allow changes to collection rounds at 800 homes have added £19k to the capital programme in December, funded from revenue contributions as explained within the Operations notes on page 11.

Other spend this month includes £109k on Elevate and £22k on Disabled Facilities Grants. To date 53% of the revised £5.7m capital programme has been spent or committed.

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General Fund Summary - December 2010 (Period 9)

Service Area	2010/11 Org Budget £000	2010/11 Forecast £000	2010/11 Variance (Adv)/Fav £000	Variance last reported £000	Change in Dec (Adv)/Fav £000
Place Directorate					
Communities	1,324.4	1,236.5	87.9	81.4	6.5
Customer Services and E-Government	1,754.8	1,743.9	10.9	21.1	(10.2)
Place Operations	4,132.9	4,132.5	0.4	(0.5)	0.9
Business Directorate					
Building Control Services	159.4	204.4	(45.0)	(34.3)	(10.7)
Legal & Democratic Services	976.7	915.2	61.5	64.5	(3.0)
Planning Services	597.3	601.2	(3.9)	8.3	(12.2)
Local Land Charges	45.2	63.2	(17.9)	(15.9)	(2.1)
Licensing	222.9	218.7	4.2	3.6	0.6
Health, Housing & Regeneration	1,200.5	1,183.4	17.1	36.1	(19.0)
Corporate Support Services					
Corporate Management	136.3	115.4	20.9	20.0	0.9
Finance & Property Services	319.5	242.4	77.0	73.7	3.3
People and Policy	188.7	162.7	26.0	27.1	(1.1)
Non Distributed Costs	473.2	481.7	(8.5)	(11.7)	3.2
Capital Financing and Interest	(718.9)	(738.4)	19.5	16.1	3.4
Leisure	1,109.7	1,109.7	-	-	-
Favourable impact on General Fund	11,922.7	11,672.5	250.2	289.6	(39.4)

The favourable revenue position at the end of December has reduced by £39k since the November report. Activities to note in the year so far include:

- Total anticipated savings for the year in relation to staff and agency cover costs have decreased by £6.8k in December to a total of £288.3k.
- The significant changes in December were:
 - Adverse adjustment to the Concessionary Fares cost estimates from Lancashire County Council £8.3k
 - IT costs have risen by £7k, reinvesting some of the savings of previous months
 - A further £35k reduction in the vehicle replacement provision has funded
 - Increased vehicle costs:- tyres £5.3k, other maintenance £6.9k, fuel £14k
 - Prudent costs of the recycling calendars £12.6k (potential cost recovery to follow)
 - Purchase of residential bins, net of £5k saving on street bins, was £14k
 - Building & Development Control income – noticeable drop in income of £19k if current levels of work continue for the last quarter of the year.
 - Homelessness change-management manager one-off employment costs of £20k
 - Investment Interest earned anticipates a further £3.4k

The main areas of movement in December can be seen in the table opposite.

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Monthly Financial Monitoring Report 2010/11 – end of December 2010

Major Variances in November	Favourable /(Adverse)	Net
Communities		
Events	4.4	
Other variances	2.1	6.5
Customer Services and e Government		
Staffing and agency cover	0.5	
Concessionary Fares	(8.3)	
Computer Equipment/Circuits	(7.0)	
Other variances	4.6	(10.2)
Place Operations		
Salaries & agency workers	13.9	
Tyres	(5.3)	
Fuel	(14.0)	
Vehicle Maintenance	(6.9)	
Purchase of residential bins & street bins	(14.0)	
Parks Development	10.0	
Calendars	(12.6)	
Other variances	(5.2)	
Reduction in Contrib to Vehicle Replacement Fund	35.0	0.9
Business Directorate		
Staffing and agency cover	(8.5)	
Building & Development Control income	(19.7)	
Other variances	0.7	(27.5)
Business - Health, Housing & Regeneration		
Staffing and agency cover	(20.0)	
Other variances	1.0	(19.0)
Corporate Management		
Staffing and agency cover	7.3	
Other variances	(6.4)	0.9
Finance & Property Services		
Repairs & Maintenance	(5.2)	
Other property variances	8.5	3.3
People & Policy (incl P&P & Comm)		
Legal fees	(7.0)	
Other variances	5.9	(1.1)
Non-Distributed Costs & Capital Financing		
Investment Interest earned	3.4	
Other variances	3.3	6.7
Favourable/(adverse) on General Fund		(39.5)

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Communities - Period 9 (December)

Summary	2010/11 Org Budget £000	2010/11 Forecast £000	2010/11 Variance (Adv)/Fav £000	Variance last reported £000	Change in November (Adv)/Fav £000
Strategic Functions					
Community Management & Admin	225.2	205.8	19.4	20.0	(0.6)
Area Based Grant	31.9	31.9	0.0	0.0	0.0
Community Safety	198.9	193.0	5.9	5.4	0.5
Local Strategic Partnership	6.4	(25.2)	31.6	31.9	(0.3)
Area Forum Grant Budgets	20.0	20.0	-	-	-
Voluntary Sector Support					
Grants	319.0	311.8	7.2	7.2	-
Discretionary NNDR	44.8	39.0	5.7	5.7	-
Events	32.8	28.5	4.3	(0.1)	4.4
Neighbourhoods					
Environmental Area Teams	308.6	309.8	(1.2)	(0.8)	(0.3)
Markets	35.7	38.4	(2.7)	(5.3)	2.6
Pest Control	21.1	20.0	1.1	1.4	(0.3)
Dog Warden	36.6	31.7	4.9	3.9	1.0
Public Conveniences	23.2	23.2	-	-	-
Emergency Planning	20.2	8.6	11.6	12.0	(0.4)
Total	1,324.4	1,236.5	87.9	81.4	6.5

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
Community Admin - Salary saving service Development Officer	18.0		18.0	
Community Safety - Misc admin Exp under spend	1.2	0.5	1.7	
Community Safety - CCTV Electricity	(0.6)		(0.6)	
LSP - vacancy of LSP manager	29.0		29.0	
LSP - External Printing & misc Exp under spend	3.7	(0.3)	3.4	
CCTV - Monitoring refund from 2008/09	3.8		3.8	
NNDR - discretionary Relief	5.7		5.7	
Museum - error in budget setting	7.2		7.2	
Events - adhoc events across the borough		4.4	4.4	
Events - Xmas lights to stay within budget	-		-	
Area Teams - Salary saving (Area Officer) / secondment	1.8		1.8	
Area Teams - misc costs increased	(1.3)	(0.3)	(1.6)	
Area Teams - Comm Development initiative closed a/c	-		-	
Markets - income	(6.2)	2.6	(3.6)	
Pest Control Fees	2.9	(0.3)	2.6	
Dog Warden running costs	3.6	1.0	4.6	
Misc under spends	0.1	(0.7)	(0.6)	
Emergency Planning	12.5	(0.4)	12.1	
TOTAL	81.4	6.5	87.9	

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Communities Highlight Report – Period 9

Historic Issues

- The Local Strategic Partnership officer left the council in May 2010. The duties performed by the LSP officer are being evaluated to ascertain if they can be absorbed within existing staff structures. The projected under-spend of £29k assumes that this vacancy remains unfilled for the duration of 2010-11.

Current Month Issues

- The markets have shown a favourable movement of £2.6k in income during the month, resulting in a net forecast of £3.6k adverse against budget for the full year
- The running costs for the dog warden services have reduced by a further £1k, bringing the total projected saving to £4.6k for the year.
- It is unlikely further external 'Events' will take place before the end of the financial year. Therefore, the forecast reflects this and is now showing an under spend of £4.4k

Future Issues

- Nothing to report

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Customer Services & E-Government - Period 9 (December)

Summary	2010/11 Org Budget £000	2010/11 Forecast £000	2010/11 Variance (Adv)/Fav £000	Variance last reported £000	Change in November (Adv)/Fav £000
Strategic Functions					
Management and Support	0.4	(0.6)	1.0	0.1	0.9
Service Assurance Team	42.7	32.5	10.2	12.0	(1.8)
Revenues, Benefits and Customer Services					
Local Tax Collection	335.2	304.3	30.9	28.3	2.6
Benefits Admin	364.9	388.7	(23.8)	(24.4)	0.6
Shared Contact Centre	51.5	51.5	0.0	-	0.0
Net - Benefit Payments & Subsidy received	(86.0)	(87.3)	1.3	(1.1)	2.5
Information and Communications Technology					
Concessionary Travel	243.1	231.0	12.0	18.6	(6.6)
	803.0	823.8	(20.8)	(12.4)	(8.4)
Total	1,754.8	1,743.9	10.9	21.1	(10.2)

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
Cash Recovery of Housing Benefit over payments	0.4	1.6	2.0	
Courts Costs Income (net of costs) re non payment of Council Tax and Business Rates	26.6		26.6	
Revenue collection debit/credit card charges	3.0	3.0	6.0	
Estimated inflation uplift on outsourced Council Tax & Housing Benefit contract	(22.0)		(22.0)	
Computer Equipment / Computer Circuits	(30.5)	(7.0)	(37.5)	
Software Licenses / Disaster Recovery / Government Connect	25.4		25.4	
Commission on new Mobile Phone Contract	14.5		14.5	
Concessionary Fares	(12.5)	(8.3)	(20.8)	
Salary Saving - admin officer vacancy	9.0	0.5	9.5	
Salary underspends - non take up of pension / reduced hours	12.5		12.5	
Other minor variances	(5.3)		(5.3)	
TOTAL	21.1	(10.2)	10.9	

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Customer Service & E-Government Highlight Report – Period 9

Historic Issues

- The Council has outsourced its Revenue Collection and Housing Benefit payment service to Capita. This contract is subject to inflation uplift (September RPI), effective from 1st October. Due to the higher than anticipated inflation the Capita contract will overspend by £21.5k in 2010/11

Current Month Issues

- The projected expenditure on Computer equipment and circuits has moved adversely by £7k due following an upgrade to the Operations Telephony system and additional investment in firewall protection in advance of the introduction of a new elections system.
- The projection for Concessionary Fares moved adversely in December by £8.3k, bringing the projected shortfall on Concessionary Fares for 2011-12 to £20.8k. Fares increases charged by Bus Operators (mainly due to increased fuel charges) being the biggest inflationary pressure.

Future Issues

- Housing benefit subsidy is difficult to predict. The Council will incur a shortfall of around £90k in Housing Benefit subsidy relating to supported tenancies, though this may be partly offset by the collect of Council Tax and Housing Benefit overpayments from previous financial years.

In previous years' any shortfall within Housing Benefit subsidy has been absorbed within Customer Services and E-Government budgets. Should this not be the case for 2010-11, the budget volatility reserve will be used to meet any shortfall.

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Place Operations - Period 9 (December)

Summary	2010/11 Org Budget £000	2010/11 Forecast £000	2010/11 Variance (Adv)/Fav £000	Variance last reported £000	Change in December (Adv)/Fav £000
Strategic Functions					
Operations Admin / Vehicle Maintenance	271.1	261.7	9.4	34.0	(24.6)
Operational Functions					
Refuse Collection	1,417.3	1,436.4	(19.1)	(23.7)	4.6
Street Sweeping	910.6	908.7	1.9	(4.3)	6.2
Open Spaces Contracts	1,483.0	1,474.4	8.7	(10.2)	18.9
Bereavement Services / Cemeteries	50.9	51.3	(0.4)	3.7	(4.1)
Total	4,132.9	4,132.5	0.4	(0.5)	0.9

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
Salaries / Agency	115.4	13.9	129.3	
Subscriptions	6.0	1.6	7.6	
Repairs and Fitters	5.6		5.6	
LCC Income	5.8	(4.0)	1.8	
Health and Safety Costs	(6.1)		(6.1)	
Tyres	(5.6)	(5.3)	(10.9)	
Vehicle Related Consumables	10.5		10.5	
Vehicle Maintenance - Hire of Tools & Equipment	(11.3)	(6.9)	(18.2)	
Purchase of Vehicle Jet Wash	(7.0)		(7.0)	
Fuel	(74.7)	(14.0)	(88.7)	
Purchase of Vehicle Tracking	(7.4)	(2.1)	(9.5)	
Vehicle Leases / Hire / Financing	16.4	2.3	18.7	
Refuse Sacks	(15.7)		(15.7)	
Recycling Income - Paper & Cardboard (net of Tipping off charges)	76.6		76.6	
Recycling Income - Glass, Cans & Plastics	55.2		55.2	
Bulky Collections	(7.7)		(7.7)	
Trade Waste Income and fees	(21.9)	5.3	(16.6)	
Clinical Waste	(5.6)		(5.6)	
Bin deliveries	2.6		2.6	
Revenue purchase of bins	(5.0)	(19.0)	(24.0)	
Street Litter Bins	-	5.0	5.0	
Contribution to Vehicle Replacement Fund	(83.0)	35.0	(48.0)	
Tipping Fees	35.6		35.6	
Sweeper Brushes	(3.3)		(3.3)	
Calendars	-	(12.6)	(12.6)	
Water Rates	(1.1)		(1.1)	
Purchase of Parks Vehicles (Excavator, Tractor, Gritter)	(40.2)		(40.2)	
Tools and Equipment & other parks related expenditure	(26.1)	(3.9)	(30.0)	
Parks Development	-	10.0	10.0	
Other private contractors	(11.7)	(2.5)	(14.2)	
Small Insurance Claim	-	3.5	3.5	
Cemeteries Income	3.2	(4.1)	(0.9)	
Mobile Phones	-	(1.4)	(1.4)	
Miscellaneous (over) spends	-	0.1	0.1	
TOTAL	(0.5)	0.9	0.4	

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Monthly Financial Monitoring Report 2010/11 – end of December 2010

Operations Highlight Report – Period 9

Historic Issues

- Various vacancies are forecast to save £129k net of agency cover.
- Purchase of a skip wagon in 2009/10 has favourably affected the tipping costs this year, current estimates are a £31.9k saving.
- Paper income is currently assumed at £66 per ton but this is subject to market fluctuations. Along with reduced charges and an income of £28 per tonne for tipping glass, cans and plastics, the total favourable variance for recycling was £133k.
- Front Line Vehicle replacement period has been extended from three to five years, expected saving in the year is £35k.

Current Month Issues

- In order for the Operations budget to break even there has been a further £35k reduction in the transfer to the vehicle replacement provision, bringing the estimated value of this year's provision to £48k compared to an original budget of £nil.
- Orders for tyres have increased over the last period, altering the forecast negatively by £5.3k.
- Income from trade waste has increase above the predicted level, positively impacting on the budget by £5.3k.
- The current issue with the erroneous calendar circulation has resulted in the need to re-order the calendars from another distributor. Although the council fully expects to claim the initial cost back from the distribution company, prudence dictates that the full cost of re-ordering and re-sending the calendars (£12.6k) are included until the legal dispute is concluded. To date the invoice for the original contract is held in dispute.
- Various tools & equipment, materials, and protective clothing have seen increased levels of expenditure, which has increased forecasted spend by £16.2k.
- The recent surge in fuel prices has increased the forecasted expenditure by £14k. Current estimates are at current order price therefore any additional increase in prices will alter the operations budgeted position further.
- Due to the extension of alternative collections for approximately 800 properties, additional spend on refuse bins is required at a cost of £19k. This will bring the total investment in new bins this year to £96k.
- Review of prior forecasts has brought about £10k savings on parks development costs.

Futures Issues

- Income from recycling activities is subject to market fluctuations, all projections are based on current prices.
- A projection of agency staff requirements over the Christmas period has been included in the monitoring figures to date. However, the adverse weather conditions in December occurred earlier than expected, which could result in more over-time required to catch up with missed rounds. The full impact of this will be shown in next month's monitoring

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Business Services - Period 9 (December)

Summary	2010/11 Org Budget £000	2010/11 Forecast £000	2010/11 Variance (Adv)/Fav £000	Variance last reported £000	Change in November (Adv)/Fav £000
Strategic Functions					
Executive Director of Business	0.4	0.4	-	-	-
Planning					
Development Control	402.7	409.8	(7.1)	4.1	(11.1)
Forward Planning	194.6	191.4	3.2	4.3	(1.1)
Land Charges	45.2	63.2	(17.9)	(15.9)	(2.1)
Building Control					
Building Control - Fee Earning Account	34.5	64.7	(30.2)	(20.2)	(10.0)
Building Control - Statutory Function	116.9	131.7	(14.8)	(14.9)	0.1
Building Control - Street Signs	8.0	8.0	-	0.8	(0.8)
Legal Services	29.8	17.1	12.7	10.4	2.3
Democratic Services					
Electoral Registration	76.6	74.6	2.0	1.3	0.6
Elections	92.3	93.6	(1.3)	4.8	(6.1)
Democratic Representation	647.2	619.6	27.5	28.3	(0.8)
Mayoralty	119.0	98.5	20.5	19.7	0.9
Town Twinning	11.5	11.5	-	-	-
Licensing	222.9	218.7	4.2	3.6	0.6
Total	2,001.5	2,002.7	(1.1)	26.3	(27.5)

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
Development Control - Computer Software	(9.5)		(9.5)	
Development Control - Professional Services	16.0		16.0	
Development Control - Restructure	4.2	(1.0)	3.2	
Development Control - income	(14.3)	(10.0)	(24.3)	
Development Control - miscellaneous	7.8	(0.1)	7.7	
Forward Planning - staff vacancy	8.9		8.9	
Forward Planning - miscellaneous	(2.1)	(1.0)	(3.1)	
Building Control - Salaries	(1.7)		(1.7)	
Building Control - Income	(26.0)	(9.7)	(35.7)	
Building Control - Misc	(5.9)	(0.9)	(6.8)	
Land Charges - Redundancy related expenditure	(1.0)	(2.1)	(3.1)	
Land Charges - Income	(18.2)		(18.2)	
Legal - Staff restructure new Assistant Solicitor post on lower SPoInt	16.9		16.9	
Legal - Court Fees (expenditure)	(11.3)	0.7	(10.6)	
Legal - Income	(2.0)	2.4	0.4	
Democratic Services - staff vacancies and advertisements	11.2		11.2	
Democratic Services - Local Democracy Week	5.2	(0.5)	4.7	
Democratic Services - Members Allowances & expenses	14.2	0.2	14.4	
Mayoralty - Agency / staff	18.9		18.9	
Mayoralty - misc	0.7	0.4	1.1	
Elections - Saving on Local and Parliamentary	5.3		5.3	
Elections - Two By-Elections - costs coming in lower	0.6	(0.6)	(0.0)	
Local Elections - Employees Tax.		(5.4)	(5.4)	
Licensing - Salaries	3.5		3.5	
Licensing - miscellaneous	(3.1)		(3.1)	
Other Miscellaneous under spends	8.0	0.1	8.1	
TOTAL	26.3	(27.5)	(1.2)	

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Monthly Financial Monitoring Report 2010/11 – end of December 2010

Business Highlight Report – Period 9

Historic Issues

- The 2010-11 budgets for Planning Income, Land Charges & Building Control were reduced to reflect the downturn in the wider economy.
- In August the organisational restructure of the Environmental Health services was reflected in the accounts as follows:

	Formerly	Moved to
Emergency Planning	Business Directorate	Place - Communities
Licensing	Business Directorate	Remains in Business Directorate
Regeneration	Place Directorate	Business - Health, Housing & Regeneration
Environmental Health	Business Directorate	

Current Month Issues

- The Business directorate is currently forecast to over spend by £1.1k, which reflects an adverse movement of £27.5k in December.
- One of the main sources for the negative movement is the fall in income within both Building Control and Development Control, dropping £9.7k and £10k respectively.
- There is also an increase in redundancy related expenditure within Local Land Charges of £2.1k, which relates to the pension strain for the recently vacated post.
- The projected income for legal has moved favourably by £3k during the month, bringing the full year forecast to a minor favourable variance compared to the original budget of £14k.
- The total forecast for Elections and Register of Electors has moved adversely through the month by £5.4k. This is due to the Tax Liability for Election Staff previously not included within projected elections expenditure.

Futures Issues

- Expenditure on the Core Strategy continues to be funded from the Earmarked Reserves as planned, and costs monitored carefully (see the Earmarked Reserves Schedule on page 24). However, following recent central government funding cuts further receipts of Planning Delivery Grant will not now occur, which may result in changes to the programme of works funded from the balances held in reserves.

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Health, Housing & Regeneration - Period 9 (December)

Summary	2010/11 Org Budget £000	2010/11 Forecast £000	2010/11 Variance (Adv)/Fav £000	Variance last reported £000	Change in November (Adv)/Fav £000
Strategic Functions					
Regen Mangt & Admin	(0.3)	(2.0)	1.7	1.6	0.1
Tourism	64.6	61.8	2.8	(0.0)	2.8
Economic Regeneration					
Economic Regeneration	94.9	94.7	0.3	0.7	(0.4)
Regen Joint Delivery Team	64.5	64.6	(0.1)	(0.1)	0.0
Regeneration Projects	3.3	3.3	(0.0)	(0.0)	(0.0)
Parking	0.3	4.4	(4.1)	(4.1)	-
Strategic Housing					
Housing Strategy	94.2	95.5	(1.4)	0.1	(1.5)
Homelessness	180.5	199.3	(18.8)	1.2	(20.0)
Private Sector Renewal	16.3	26.3	(10.0)	(10.4)	0.4
Elevate Project Management	13.8	10.4	3.3	3.6	(0.2)
Environmental Health					
Environmental Health	668.6	625.1	43.5	43.6	(0.1)
Total	1,200.5	1,183.4	17.1	36.1	(19.0)

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
Regeneration Mgmt - under spend on non pay budgets	1.8		1.8	
Parking - Stickers and Parking Discs	(4.3)		(4.3)	
Economic Regen	-	(0.4)	(0.4)	
Tourism	-	2.8	2.8	
Homelessness	2.1		2.1	
Homelessness change manager	-	(20.0)	(20.0)	
Private Sector Renewals -under spends on non pay budgets	4.0	0.4	4.4	
Private Sector Renewals -Hrs Reduction	2.0		2.0	
Unspent elevate grant now carried forward	(16.7)		(16.7)	
Housing Market renewal - recharges to capital	2.5	(0.2)	2.3	
Housing Strategy	-	(1.5)	(1.5)	
Environmental Health - Restructure & staff vacancies	52.7		52.7	
Environmental Health - External Contractors	1.6		1.6	
Environmental Health - Office Equipment	(1.1)		(1.1)	
Environmental Health - Land Charge Enquiry	0.8		0.8	
Environmental Health - Conference and Publicity	1.5		1.5	
Environmental Health - Noise Equipment	(6.4)		(6.4)	
Environmental Health - Permitted Processes & Other Income	(4.7)		(4.7)	
Environmental Health - Other	0.3	(0.1)	0.2	
TOTAL	36.1	(19.0)	17.1	

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Business - Health, Housing & Regeneration Highlight Report – Period 9

Historic Issues

- Environmental Health has now been incorporated with Regeneration to form Health, Housing and Regeneration as a sub-section of the Business Directorate.
- Environmental Health is predicted to under spend by £44k; this is primarily due to the consolidation of Environmental Health and Housing Market Renewal management. This projected under spend has previously been reported within the business directorate.

Current Month Issues

- The overall position of Health, Housing and Regeneration is a forecast under spend of £17k. This represents a negative movement of £19k within the month.
- One of the main negative movements in December is the costs for a Change Manager pertaining to bringing the homelessness service in-house. Current estimations are to cap the costs at £20k, which is to be funded from this year's under spend.
- The projected costs now include redundancy payments for two individuals within health, housing and regeneration whose fixed term contracts cease at the end of March. However, long term sickness within one of the roles (and consequently reduced salary payments), has negated the redundancy costs completely.

Futures Issues

- In recent months options for the provision of the homelessness service, formerly provided by Greenvale Homes, has resulted in the works being brought back in-house. It is envisaged that this should result in a significant saving to the Council (current estimate circa £30k per annum). However, these savings are likely to accrue in 2011-12 onwards.

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Corporate Management - Period 9 (December)

Summary	2010/11 Org Budget £000	2010/11 Forecast £000	2010/11 Variance (Adv)/Fav £000	Variance last reported £000	Change in November (Adv)/Fav £000
Corporate Management					
Executive Office	(58.5)	(68.8)	10.3	10.7	(0.4)
Corporate Contingency	30.0	30.0	-	-	-
Executive Support & Corporate Subscriptions	164.8	154.1	10.6	9.3	1.3
Total	136.3	115.4	20.9	20.0	0.9

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
Corporate Subscriptions	13.6		13.6	
Corporate Management Salaries - no pay award for 2010-11	6.0		6.0	
Corporate Management Salaries Increments	(1.0)		(1.0)	
Executive Support Salaries		7.3	7.3	
Professional Fees	3.8		3.8	
Corporate Personal Accident/Travel Insurance	(1.9)		(1.9)	
Contribution to East Lancs Railway - Future Capital Investment	(5.0)	(6.0)	(11.0)	
Miscellaneous non pay budgets	4.5	(0.4)	4.1	
TOTAL	20.0	0.9	20.9	

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Corporate Management Highlight Report – Period 9

Historic Issues

- The salary budgets for Corporate Management are predicted to under spend by £2k. This is partly due to a salary increment and personal accident insurance premium being paid.

Current Month Issues

- There is an overall favourable movement of £0.8k on the Corporate budget this month, due to a combination of factors.
- There has been a favourable movement of £7.3k on Executive Support salaries, following the resignation of one employee. It is not anticipated that a replacement will be employed within this financial year.
- There has been an adverse movement of £6k following a contribution made to East Lancashire Railway Trust in respect of future capital works.
- Details of plans to date for the Corporate Contingency are shown in the table below.

Corporate Contingency	£000
Balance brought forward 1st April 2010	37.9
Original Budget	30.0
Total Funds Available	67.9
Allocated	
Planning enforcement – agency cover	11.0
Works to prevent unauthorised vehicular access to Cherry Tree Lane Playing Fields	5.0
Legal Costs	1.0
Total Allocated	17.0
Balance Available	50.9

Futures Issues

- Nothing to report

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Finance and Property Services - Period 9 (December)

Summary	2010/11 Org Budget £000	2010/11 Forecast £000	2010/11 Variance (Adv)/Fav £000	Variance last reported £000	Change in December (Adv)/Fav £000
Financial Services Team	(2.8)	(10.0)	7.1	7.8	(0.6)
Internal Audit	87.0	73.9	13.1	13.1	-
Corporate Costs					
External Audit Fee	122.8	111.0	11.8	11.8	-
Bank Charges	20.2	24.0	(3.8)	(3.8)	-
Treasury Management	73.6	74.0	(0.4)	(0.4)	-
Property Services					
Property Services Team	(376.7)	(394.6)	17.9	18.6	(0.7)
Corporate Estates	(69.6)	(73.3)	3.7	0.2	3.5
Non Domestic Estates	(31.8)	(38.5)	6.7	5.6	1.1
Office Accommodation	40.4	44.1	(3.6)	(7.0)	3.3
Operational Properties	390.4	387.8	2.6	4.3	(1.7)
Leisure Properties	38.2	8.7	29.5	29.5	0.0
Bus Shelters	25.6	24.2	1.3	5.1	(3.7)
Business Centre	2.2	11.0	(8.9)	(11.1)	2.2
Total	319.5	242.4	77.0	73.7	3.3

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
Audit Commission Charges	11.8		11.8	
Bank charges	(3.8)		(3.8)	
Financial Services Artwork and Printing of Statements etc	3.2		3.2	
Salaries & Agency Cover	4.8		4.8	
Secure Cash Collection (following a collaborative procurement)	1.2		1.2	
Internal Audit - saving on 2009/10 year-end accrual	13.1		13.1	
Other minor finance team variances	(1.8)	(0.6)	(2.4)	
Electricity - new contract effective 1st October 2010	22.5	2.2	24.7	
Gas - new contract effective 1st October 2010	8.2	0.7	8.9	
Repairs & Maintenance	30.5	(5.2)	25.3	
Estimated Water usage	(12.0)		(12.0)	
Legionella / Asbestos savings	5.0	(0.4)	4.6	
Income from shared premises	16.2	(1.1)	15.1	
Hardmans Mill - Termination costs	(8.0)		(8.0)	
Ski Rossendale - extended security contract	(12.7)		(12.7)	
Business Centre - Sal saving - Rec mngr not receiving Occ Mat pay	12.2	2.0	14.2	
Business Centre - savings Elec, Landscaping, Admin	10.8		10.8	
Business Centre - Misc income adhoc room hire	(4.0)	1.8	(2.2)	
Business Centre - Income shortfall	(35.2)	0.1	(35.1)	
Business Centre - New Burglar alarm due to storm damage	(0.7)		(0.7)	
Corporate Estates - Insurance claim, Land Search Fees	(2.1)		(2.1)	
Corporate Estates - income for Garage site and Land		2.7	2.7	
Estates - salary saving	5.8	-	5.8	
Industrial Estates - income	-	0.9	0.9	
Other facilities variances	8.7	0.2	8.9	
TOTAL	73.7	3.3	77.0	

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Finance & Property Services - Monitoring Highlight Report – Period 9

Financial Services

Historic Issues

- Following reductions in the 2009/10 audit fees, the Audit Commission are expected to reduce their fees by £11.8k.
- LCC Audit costs for 2009/10 Q4 were £13k lower than the year-end accrual
- Bank Charges for collecting credit and debit card payments are forecast at adverse £3.8k.
- All statutory publications are now produced wholly in-house, saving the authority £4k.
- Salary savings and reduced need for agency cover will save £4k.
- A collaborative procurement for the secure collection of cash and cheques saves £1.2k

Current Month Issues

- Following the bulk of the Audit Commission work for the 2009/10 there is an expected saving of £3.5k for central audit fees.

Futures Issues

- Nothing to report.

Property Services

Historic Issues

- Recovery of premises costs relating to occupancy of Bacup Library by LCC is predicted to have a favourable impact on the budgets of £11.2k

Current Month Issues

- Repair & maintenance – the forecast has moved adversely by £5.2k during the month. The predicted under spend is now likely to be £25.3k.
- The predicted under spend for Electricity has further improved by £2.2k, bringing the forecasted under spend to £24.7k.
- The income from garage sites and rent of land has been reviewed and the income is likely to exceed the original target by £2.7k.

Futures Issues

- During recent storms a fallen tree damaged the wall at the side of Rawtenstall Market. It is estimated the repair work could cost in the region of £1k to £6k. Enquires are being made if the repair can be done in house to reduce the costs. This cannot be claimed on the insurance.
- RBC own the road to the Haslingden Tip which is in need of urgent repairs. The Council is responsible for 20% and LCC is responsible for 80% of repair work. It is likely the costs are to be in the region of £40k. It is probable that once the repairs have been done the road will become adopted and LCC will take over full responsibility.
- Investigative work is continuing into the collapse of Hall Carr Road culvert. To date costs amount to £36k (potentially in excess of £100k in total) but until the source of the problem and responsibility have been confirmed these costs have not been reflected in either the Council's revenue or capital budgets.

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People and Policy - Period 9 (December)

Summary	2010/11 Org Budget £000	2010/11 Forecast £000	2010/11 Variance (Adv)/Fav £000	Variance last reported £000	Change in December (Adv)/Fav £000
People & Organisational Development					
Human Resources	(63.3)	(73.7)	10.4	18.1	(7.6)
Training	2.5	(3.1)	5.6	-	5.6
Policy & Performance					
Policy & Performance Team	106.6	103.1	3.5	3.5	0.0
Communications	142.9	136.4	6.5	5.5	0.9
Total	188.7	162.7	26.0	27.1	(1.1)

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
People & Policy - Staffing & Agency	10.7		10.7	
People & Policy - subscriptions	2.7		2.7	
People & Policy - Audit fees payslip printing	(3.0)		(3.0)	
People & Policy - Legal Fees relating to Job Evaluation	(15.8)	(7.0)	(22.8)	
People & Policy - Children Trust Income	20.0		20.0	
People & Policy - various non pay expenses	3.6	(0.6)	3.0	
People & Policy - Members Training	-	5.6	5.6	
Policy & Performance - staffing & agency	3.5		3.5	
Communications - various non-pay expenses	5.7	0.9	6.6	
Communications - Excess Travel	(0.3)		(0.3)	
TOTAL	27.1	(1.1)	26.0	

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People & Policy Highlight Report – Period 9

Historic Issues

- There is a part time vacancy within the HR team for which it is not anticipated to make an appointment during 2010-11, the saving arising from this vacancy will be £11k.
- Policy budgets are predicted to under spend by £3.5k mainly due to an employee leaving the Council pension scheme, and thus saving the Council pension contributions of 18.1%.

Current Month Issues

- There has been an adverse movement of £1k this month, mainly due to a further payment of £7k for legal costs regarding Equal Pay claims.
- Much of this has been offset by a reduction in the projected spend on Members Training of £5.6k.

Futures Issues

- Nothing to report

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Non-distributed Costs, Corporate Resources & Leisure Services

Period 9 (December)

Summary	2010/11 Org Budget £000	2010/11 Forecast £000	2010/11 Variance (Adv)/Fav £000	Variance last reported £000	Change in December (Adv)/Fav £000
Non Distributed Costs					
Employee & Pension Costs	209.6	218.2	(8.6)	(11.8)	3.2
Non-distributed Office Costs	196.0	196.0	0.0	-	0.0
Other Costs / Income	67.6	67.5	0.1	0.1	(0.0)
Capital Financing					
Minimum Revenue Provision	124.5	124.5	-	-	-
Investment Interest	(65.7)	(85.1)	19.5	16.1	3.4
Reversal of Capital Charges	(777.8)	(777.8)	-	-	-
Leisure	1,109.7	1,109.7	-	-	-
Total	864.0	853.0	11.0	4.4	6.6

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
Employees - target for in-year savings	(40.0)		(40.0)	R
Pensions - Past employees	28.5	3.3	31.8	G
Interest Payable	5.0		5.0	G
Bank Interest Earned	6.8	3.4	10.2	G
Other Interest received	4.1		4.1	G
Other Variances	(0.1)		(0.1)	A
Leisure - Follow up to 2009-10 Lesiure Review	-		-	G
TOTAL	4.3	6.7	11.0	G

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Non-Distributed Costs & Capital Financing - Highlight Report – Period 8

Historic Issues

- Pension payments for former employees has reduced by £9.9k and pension strain payments for staff who retired early were paid off in 2009/10, giving a further saving of £21.8k.
- Interest payable to Trust Funds has declined in parallel with interest rates, leading to a saving of £5k.
- Interest awarded on a debt recovered through the courts was £4.1k.

Current Month Issues

- The favourable prediction on bank interest has increased to £10.2k for the year, thanks partly to the early receipt of the full year Elevate grant.
-

Futures Issues

- Nothing to report.

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Earmarked Reserves

Earmarked Reserves (cash-backed items only)	Economic Regen Reserves									
	Change Manag't	Director Invest Reserve	Planning LABGIS	PlanningP DG	Core Strategy	Econ' Regen'	Budget Volatility	Housing Strategy Reserve	Single Status	Perform' Manage't
	AN060103	an060123	AN060107	AN060122	AN060108	AN060109	AN060110	AN060125	AN060111	AN060112
Balance at 01/04/10	329.5	233.0	139.3	128.6	225.0	800.6	314.0	0.0	430.2	65.0
Funds Received 2010/11										
2010/11 grants received										
Revenue income received								38.4		
Revenue income anticipated										
Total Funds Available	329.5	233.0	139.3	128.6	225.0	800.6	314.0	38.4	430.2	65.0
2010-11 Utilisation completed										
Job Evaluation									(70.0)	
2008-09 Capita Performance										(6.0)
NWDA ISUS Contribution						(5.0)				
2010/11 Utilisation Planned										
One-Off plans										
Valley Centre Project						(197.0)				
Business Start up grants						(31.6)				
Healthy Workplaces Officer										
Various Health projects										
Appraisal of 7 Conservation Areas			(20.0)							
Tourism Study			(9.0)			(10.0)				
Planning - Core Strategy				(15.7)						
Planning - Allocations				0.0						
Planning - Evidence Gathering				(37.0)						
PRG - CCTV (2 locations)										
PRG - Community Allotment										
PRG - Adrenalin Gateway										
PRG - Improvements to Signage										
Transfer re Bacup Leisure Hall										
Costs re Bacup Leisure Hall										
Leisure Building Project										
Members IT hardware		(4.0)								
Recurring plans										
Contributions for former HRA staff										
Tourism Support						(15.0)				
Matched funding NWDA grant						(26.4)				
Community Engagem't Officer										
Community Events										
Planning for Climate Change Officer										
Conversation Officers			(36.3)							
Transfers to/from Revenue										
Reserve Estimates 31/3/11	329.5	229.0	74.0	75.9	225.0	520.6	314.0	38.4	430.2	65.0
Future Utilisation Plans										
2011/12 Plans			(23.8)	(75.9)	(174.1)	(90.0)		(38.4)	(290.0)	(10.0)
2012/13 Plans			(14.2)		(50.9)	(58.0)				(10.0)
2013/14 Plans										(10.0)
2014/15 Plans										(10.0)
Potential Reserve Balances	329.5	229.0	36.0	(0.0)	0.0	372.6	314.0	0.0	140.2	25.0

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Earmarked Reserves (continued)

Earmarked Reserves (cash-backed items only)	Health & Wellbeing Projects	Contam Land	IT Reserve	Pension Fund Reserve	Leisure Reserves	Bacup N'hood Reserve	Perform Reward Grant	Aread Based Grants	Plan for Climate Change	Total
	AN060113	AN060114	AN060115	AN060117	AN060118	AN0601	AN060120	AN060121	AN060121	
Balance at 01/04/10	85.0	6.5	83.0	356.0	1,139.6	0.0	228.0	211.2	14.9	4,789.4
Funds Received 2010/11										
2010/11 grants received								206.5	22.5	229.0
Revenue income received				148.1						186.5
Revenue income anticipated				151.9						151.9
Total Funds Available	85.0	6.5	83.0	656.0	1,139.6	0.0	228.0	417.7	37.4	5,356.8
2010-11 Utilisation completed										
Job Evaluation										(70.0)
2008-09 Capita Performance										(6.0)
NWDA ISUS Contribution										(5.0)
2010/11 Utilisation Planned										
One-Off plans										
Valley Centre Project										(197.0)
Business Start up grants										(31.6)
Healthy Workplaces Officer										0.0
Various Health projects	(48.8)									(48.8)
Appraisal of 7 Conservation Areas										(20.0)
Tourism Study										(19.0)
Planning - Core Strategy										(15.7)
Planning - Allocations										0.0
Planning - Evidence Gathering										(37.0)
PRG - CCTV (2 locations)							(40.0)			(40.0)
PRG - Community Allotment							(28.0)			(28.0)
PRG - Adrenalin Gateway							(90.0)			(90.0)
PRG - Improvements to Signage							(70.0)			(70.0)
Transfer re Bacup Leisure Hall					(135.0)	135.0				0.0
Costs re Bacup Leisure Hall						(15.0)				(15.0)
Leisure Building Project					(500.0)					(500.0)
Members IT hardware										(4.0)
Replacement of Computer Circuits										0.0
Recurring plans										
Contributions for former HRA staff				(350.0)						(350.0)
Tourism Support										(15.0)
Matched funding NWDA grant										(26.4)
Community Engagem't Officer								(32.5)		(32.5)
Community Events								(20.0)		(20.0)
Planning for Climate Change Officer									(21.0)	(21.0)
Conversation Officers										(36.3)
Transfers to/from Revenue										0.0
Reserve Estimates 31/3/11	36.2	6.5	83.0	306.0	504.6	120.0	0.0	365.2	16.4	3,739.5
Future Utilisation Plans										
2011/12 Plans			(61.0)	(300.0)	(318.6)			(52.5)	(15.8)	(1,450.1)
2012/13 Plans					(186.0)			(21.7)		(340.8)
2013/14 Plans										(10.0)
2014/15 Plans										(10.0)
Potential Reserve Balances	36.2	6.5	22.0	6.0	0.0	120.0	0.0	291.0	0.6	1,928.6

There have been no changes to the planned use of Reserves within December.

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Capital Grants Unapplied

Capital Grants Unapplied	Commun' for Habitats	Mortgage Rescue	Empty shops revival	Housing Capital Pot	Big Lottery Grants	Regenerat'n Grants	Commun' for Health	Total
	AL030114	AL030115	AL030116	AL030117	AL030118	AL030122	AL030131	
Balance at 01/04/10	16.8	48.7	52.6	218.0	63.0	0.0	179.5	578.6
New Funds Received 2010/11 2010/11 grant received to date				515.0		1,862.0		2,377.0
Total Funds Available	16.8	48.7	52.6	733.0	63.0	1,862.0	179.5	2,955.6
Year-to-date Utilisation in 2010/2011								
Community Engagement Officer								0.0
Community Events								0.0
Renewable Energy studies/costs								0.0
Natural Environment Study								0.0
Digitisation Costs								0.0
Planning for Climate Officer								0.0
Sport for England								0.0
Healthy Workplace officer							(16.2)	(16.2)
Computer Equipment								0.0
Housing Capital Programme (incl Elevate)								0.0
Disabled Facilities Grants				(322.0)				(322.0)
Compulsory Purchase Orders				(148.0)				(148.0)
Other Housing Capital Programme				(7.0)				(7.0)
Elevate Programme utilised to date						(738.0)		(738.0)
Elevate Programme estimate remaining						(1104.0)		(1104.0)
Transfer via I&E to Earmarked Reserves								0.0
Anticipated Balance 31/3/11	16.8	48.7	52.6	256.0	63.0	20.0	163.3	620.4
Future Utilisation Plans								
2011/12						(20.0)		(20.0)
2012/13								0.0
2013/14								0.0
Potential Reserve Balances	16.8	48.7	52.6	256.0	63.0	0.0	163.3	600.4

Following the receipt of the annual HMR grant entitlement for 2010/11 a new account has been created. Usage to date amounts to £738k, with a further £1,104k anticipated. The balance of £20k left at the end of the financial year, which will subsequently be spent early in 2011/12.

Staff Costs

In cash terms, savings from salaries and agency staff have risen to £179k at the end of December with 5.5 full-time equivalent (FTE) vacancies in the revised establishment.

Employment Costs Period 9 - December 2010	YTD		Variance (Adv)/Fav £000	Movement (Adv)/Fav £000	Original Budget Staff FTEs	Revised Staff FTEs	Current Vacant Posts
	Budget £000	YTD Actual £000					
Place Directorate							
Communities Service	434	409	25	6	17.3	15.3	0.0
Customer Services	372	371	1	(1)	13.8	13.8	1.0
Operations Service	1,940	1,845	95	11	86.6	86.6	1.0
Business Directorate							
Building Control Services	152	156	(4)	(0)	5.0	5.0	0.0
Legal & Democratic Services	333	299	34	4	14.3	14.3	0.5
Planning Services	320	322	(2)	(1)	12.5	12.5	0.0
Local Land Charges	61	58	3	1	2.5	2.0	0.0
Licensing	149	152	(3)	1	6.6	6.6	0.8
Health, Housing & Regeneration	706	691	15	4	23.0	22.0	0.0
Corporate Services							
Corporate Management	275	272	3	1	6.0	6.0	1.0
Finance & Property Services	501	485	16	2	21.7	21.7	1.2
People & Org. Performance	243	234	9	1	9.1	9.1	0.0
Non-Distributed Costs	157	171	(14)	-	-	-	-
Total	5,643	5,464	179	28	218.4	214.9	5.5

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Treasury Management & Cash Flow Monitoring

Deposits and Interest Earned

All our treasury management activity continues to be in accordance with our treasury advisor's (Sector) recommendations, though there was a 2-day breach of the Treasury Management Practices as noted on page 28.

There has been no significant treasury management activity in December, though the buoyancy of the cash position has meant that the revised interest rate forecast has increased by £3.4k since the November predictions to £92.2k favourable for the year.

A new account was set up to potentially take advantage of a scheme introduced by Lancashire County Council to provide a pool for short-term cash investments and/or loans across the Lancashire authorities. The interest rates for deposits are 0.2% above the Bank of England base rate, accruing on a daily basis. To date this account has not been used.

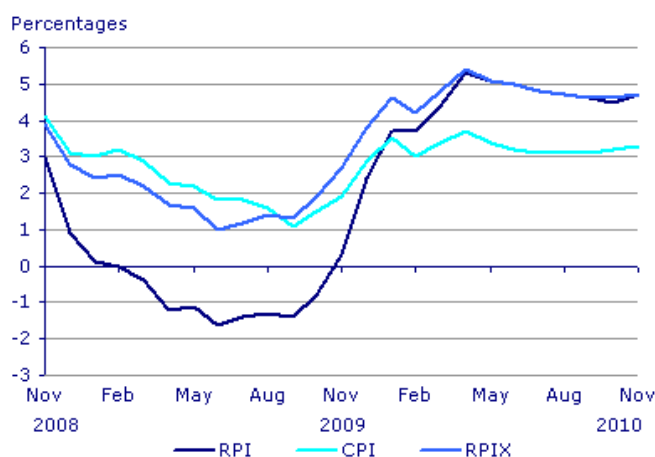
Interest Forecast	Budget 10/11	F'cast 10/11	Variance Fav/(Adv)	as at 31 December 2010		
Interest Paid	(19.3)	(14.3)	5.0		Gross Rate %	Interest Paid
Interest Received	82.0	92.2	10.2	NatWest	£1M +	0.80 Quarterly
Total	62.7	77.9	15.2	Abbey National	£500 +	0.80 Quarterly
				Alliance & Leicester	£500 +	0.80 Monthly
				Bank of Scotland	£1 +	0.51 Monthly
				Bank of Scotland	£3m 364 days	1.90 Oct 2011
					£2m 364 days	1.90 Mar 2011
				Barclays	£1.5m 364 days	1.70 Mar 2011
					£1.5m 364 days	1.50 Mar 2011
				Lancashire County Council		0.70 Quarterly

Economic Outlook (at 14th December 2010)

CPI annual inflation (the Government's target measure) was 3.3% in November, up slightly from 3.2% in October. RPI annual inflation similarly rose from 4.6% to 4.7%.

The main upward drivers in November were food (+1.6%), especially wheat, breads and cereals, clothing & footwear (+2%) and furniture (+1.6%).

Conversely air fares (-6.4%), leisure and culture prices fell compared to last year.



Interest Rate Forward Predictions

The Sector forecast of the future base rates remained unchanged in December, with the rise anticipated to occur in the last quarter of 2011.

Similarly the predictions for the PWLB 25-year loan rate remained unchanged. By the 8th December the 25-year rate had risen to 5.0%, in line with this prediction, but has since fallen back to 4.9% by the end of December.

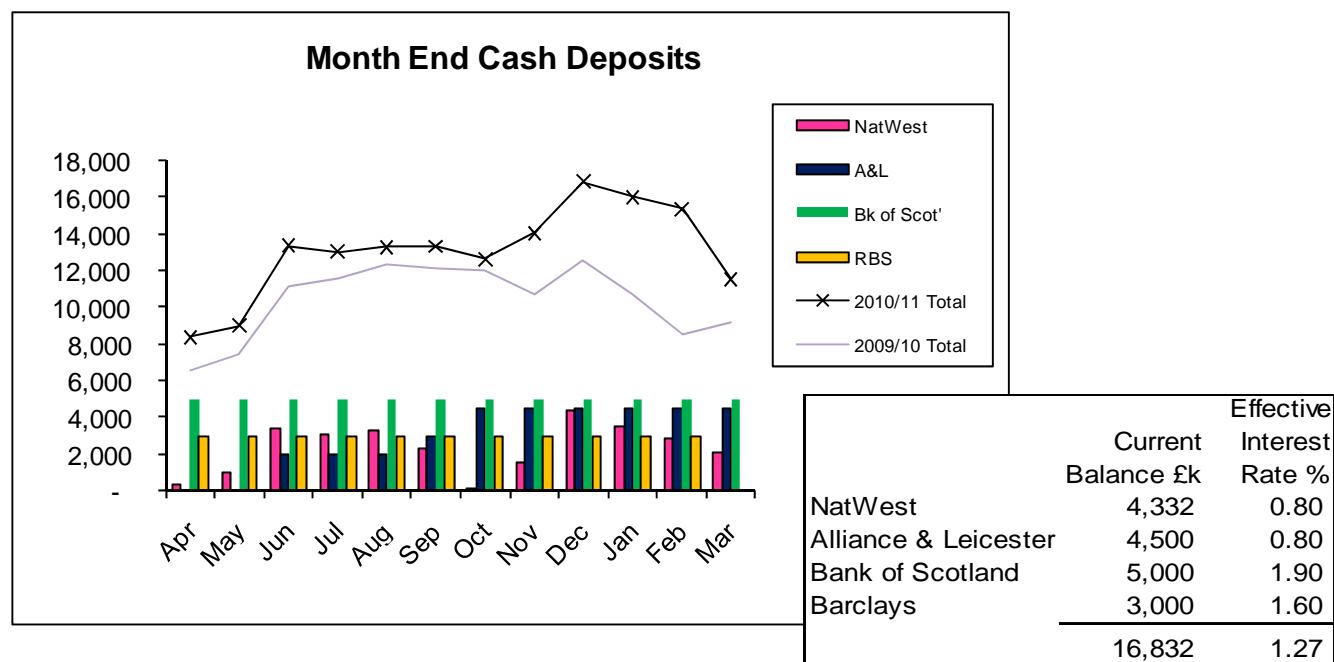
as at	Q/E4	Q/E1	Q/E2	Q/E3	Q/E4	Q/E1
23 Dec 2010	2010	2011	2011	2011	2011	2012
Base Rate	0.50%	0.50%	0.50%	0.50%	0.75%	1.00%
25yr PWLB	5.00%	5.10%	5.20%	5.30%	5.30%	5.40%

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Cash Flow Management

The Council's cash flow remains very buoyant (as shown in the table below). The precept payment 'holiday' in December meant that the cash position in the run up to Christmas rose as predicted in the November report. There was no activity on the new LCC account in December.



The current investments are resulting in an effective interest rate yield of 1.27%, down slightly from 1.36% last month due to the proportion on instant access at 0.8% with Natwest and Alliance & Leicester giving an average duration of 72 days. This still compares well to the Sector model short-term portfolio of 1.11% which had an average duration of 101 days at the 23rd December.

Treasury Management Practices and Prudential Indicators

Each year the Council updates its Treasury Management Strategy and Treasury Management Practices. All the Council's investments continue to follow the policies laid down in the Strategy document, only using UK high street banks with high credit ratings and/or assisted by government funding.

The Treasury Management Practices stipulate a maximum of £5m with any single institution, and £10m across a single group.

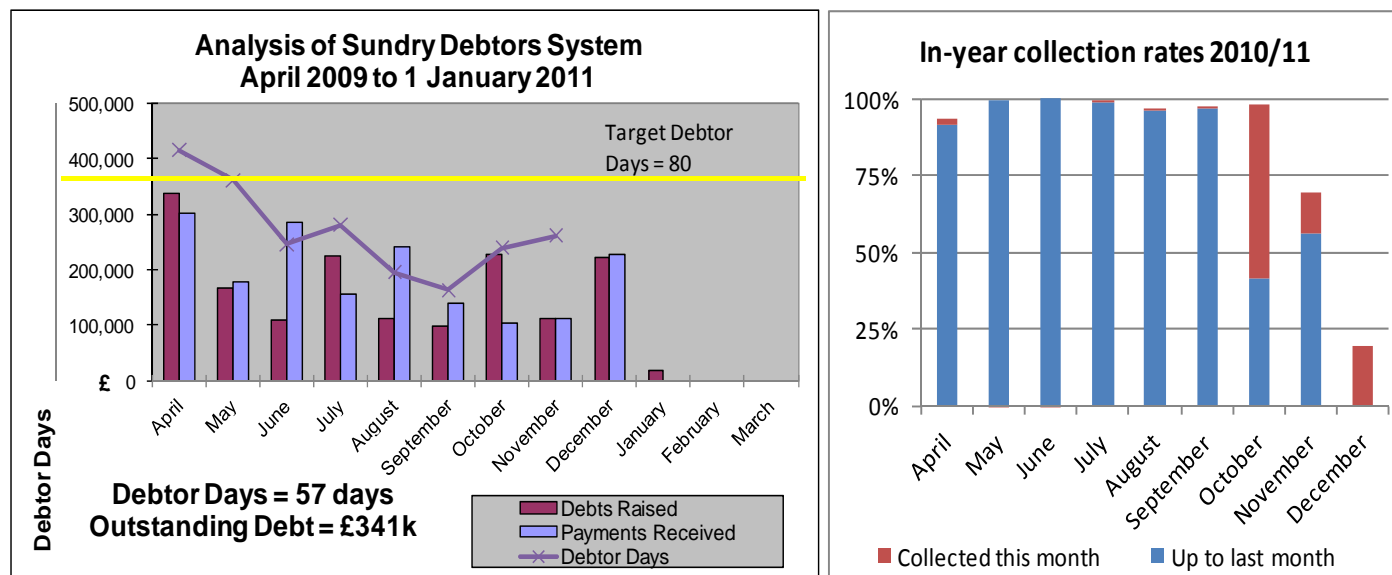
As predicted in the November report, the rising cash balance position up to Christmas meant that on the 4th January 2011 the total cash and investments position was £18.8m following the collection of the January revenues instalments. In response a further £500k was transferred to the Alliance and Leicester account to bring this to the £5m maximum, but the NatWest account remained at £5.8m for two days until the benefits payments of £1.2m on the 6th January and precept payments of £2.8m on the 7th January. Given the very short-term nature of the situation in this instance, officers took the conscious decision not to place any money in the new Lancashire County Council fund.

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Sundry Debts Monitoring

A similarly important facet of cash flow management is the prompt collection of debts.



New debts raised in 2010/11 to date are £1,632.2k, of which £287.2k remains outstanding at the end of December. Collection of the invoice for Q2 refuse income raised in October has led to 98.4% of October debt being collected, but this has been replaced by the Q3 invoice to LCC raised just before Christmas. At 57 days, the debtor days figure is lower than the 68 days at the same time last year and lower than the target of 80 days.

The chart on the right above presents the progress in collecting the current year debts, showing over 97% of invoices raised between April and the end of October have been collected including over 93% of April bills, many of which are payable by instalments.

The Doubtful Debt Provision at the beginning of December was £136.7k against an estimated requirement of £87.9k shown below. Based on these consistently low estimated levels of doubtful debt, the provision has now been reduced by £10k to £126.7k.

	Mar 2009	Mar 2010	1 Dec 2010		1 Jan 2011		Doubtful Debt Prov'n	
	£k	£k	£k	£k	£k	£k	rate	value
2005/06 Debt	0.2	0.2		0.2		0.2	1	0.2
2006/07 Debt	5.3	2.6		2.4		2.4	1	2.4
2007/08 Debt	102.3	37.6		13.1		13.0	1	13.0
2008/09 Debt	397.5	21.5		12.4		14.3	1	14.3
2009/10 Debt		398.1		24.0		23.9	0.75	18.4
2010/11 Debt								
Q1 - Apr			29.3		22.3		0.5	11.2
Q1 - May			1.1		1.3		0.5	0.7
Q1 - June			-0.4	30.0	0.3	23.9	0.5	0.2
Q2 - July			3.1		2.9		0.5	1.5
Q2 - Aug			4.5		4.1		0.1	0.4
Q2 - Sept			3.2	10.8	2.4	9.4	0.1	0.2
Q3 - Oct			136.4		3.6		0.1	0.4
Q3 - Nov			67.3		46.4		0.1	4.6
Q3 - Dec			44.7	248.4	191.0	241.0	0.1	19.1
Q4 - Jan					12.9		0.1	1.3
Q4 - Feb							0.1	0.0
Q4 - Mar				0.0		12.9	0.1	0.0
Other Debts o/s				0.0		0.0	1	0.0
Total Debt o/s	505.3	460.0		341.3		341.0		87.9

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Capital Programme

The Leisure Facilities Projects and other Performance Reward Grant projects have come on board in quarter 3, with both expenditure and grant funding being shown on the following pages.

Capital Receipts Monitoring

Major Receipts:	Original	Surplus /	
	Expect'ns	Received	(Deficit)
	£000	£000	£000
Capital Receipts			
Land & Property Sales	100	180	80
CPO Reclaims	-	85	85
Equity Release/Elevate	-	13	13
GVH - RTB	100	141	41
Revenue Receipts			
GVH - Vat Shelter	520	151	(369)
	720	570	(150)

There have been no further property sales in December but the expected income for the full year remains at the £350k, as shown on page 32.

Looking forward, as we complete new swimming facilities in Haslingden, it is presumed that the old premises will become surplus to requirements and subsequently be disposed of. Proceeds will then be available as part of the general capital receipts in the 2012/13 financial year.

Refunds of old Compulsory Purchase Order (CPO) deposits from the Courts remains at £85k with a revised full year forecast of £90k.

The next update on 'Right to Buy' entitlement from Green Vale Homes is due later in January once the Q3 figures are completed. The revised estimate of income on page 32 remains at £165k.

Green Vale Homes VAT Shelter payments for Q2 were received at £3k higher than their original prediction, though the forecast for the full year value has been left at around £300k. As reported previously, all of this receipt will be transferred to the Pension Fund earmarked reserve for payments required to LCC Pension Fund. There is now expected to be no Revenue Contribution to Capital Outlay (RCCO) as reflected in the table on page 32.

The estimated Useable Capital Receipts available in 2010/11 remains at £1,972k, with a further £607k being contributed from revenue resources and earmarked reserves to make a total of £2,579k available in the year, as shown on page 32.

Section 106 Receipts Monitoring

There have been no movements in the S106 Deposits during December. Receipts in 2010/11 remained at £83k to fund future RBC capital projects and allocations at £26.9k relating to the Scour Moor site, bringing the balance held to £484k. The table below shows further details.

Section 106 Agreements	Third	RBC	RBC	Total
	Party	Revenue	Capital	
	Projects	Projects	Projects	Held
	£000	£000	£000	£000
Balance b fwd at 1st April 2010	157	215	56	428
Deposits received in 2010/11			83	83
Deposits applied in 2010/11			(27)	(27)
Current Balance	157	215	112	484

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Capital Programme Spending

Actual capital expenditure, compared to budget, is as follows:

SERVICE AREA	2010/11 Budget including slippage	Period 9 MONITORING		Full YR Forecast	% spend fo full yr forecast	Funding Arrangements					
	Total £000	Spend £000	Committ £000	Forecast £000	to date £000	Grants/ Insurance	Capital Receipts	RBC RCCO	External Loan	RBC Int Borrow	MRP Effect
Place Directorate											
Place Operations	1,313	986	171	1,622	71%	95	604	121	0	802	158
Customer Services & e Govt	0	136	0	136	100%	136	0	0	0	0	0
Communities	252	34	0	246	14%	194	37	0	0	15	0
Regeneration	30	1	0	30	3%	0	0	0	0	30	1
Corporate Support Services											
Finance & Property Services	385	188	0	385	49%	0	211	0	0	174	7
Leisure Facilities	0	52	76	500	26%	0	0	500	0	0	0
Other PRG Projects	0	0	38	76	50%	6	0	70	0	0	0
Housing	3,032	1,321	1	2,707	49%	2,435	272	0	0	0	0
	5,012	2,718	286	5,702	53%	2,866	1,124	691	0	1,021	166

The inclusion of works to 2 play areas, partly funded by the Groundwork Community Spaces Scheme added a further £95k to the capital programme in November, bringing the total to £5,666k. In December orders have been placed against these projects which total £90k.

Notes on page 11 of this report explain the further revenue investment of £19k towards capital purchase of refuse bins in the current month, making a total investment of £96k in bins this year.

This brings the current capital programme to just over £5.7m , of which 53% has been spent or committed to the end of December.

Capital expenditure in December totalled just £223k with significant activity including:

- The Elevate face-lifting works of £109k, meaning that 43% of the revised programme has now been spent.
- £22k on Disabled Facilities Grants to bring year-to-date spend to 71% of the programme.
- Playground equipment and the related works contract have been ordered to a total of £90k.

Future issues

As reported in September, officers are currently in dispute over the use of historic Section 106 monies. Should the Council be deemed liable, then an unbudgeted outlay of £20k will be incurred.

Hall Carr Culvert – following a serious road collapse and subsequent investigation work into culverts located on Council land, officers predict that a potential capital liability in excess of £100k. This is not reflected in the above figures at present.

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Capital Programme Funding

The right hand side of the table at the top of the previous page shows how the revised £5.7m capital programme is to be funded. Capital grants and other contributions are expected to total £2.866m. This leaves an intention to fund £1,124k from capital receipts, £121k from operational revenue contributions and £570 from Earmarked Reserves (total £1,796k as shown in the table below).

There is also a requirement to fund just over £1m of the capital programme from internal borrowing (largely in relation to vehicles – see MRP note below). The PWLB Loan for the Leisure Facilities Project has been held over to fund the bulk of the project in 2011/12.

Following the use of £1,796k to finance the 2010/11 capital programme costs, the revised expectation of capital resources at the 31st March 2011 is £783k. Of this £99k will have been received from equity release returns and VAT refunds on Disabled Facilities Grants and the usage of these funds has therefore been reserved for future housing capital works. This leaves £685k to support the general capital programme in future years.

Useable Capital Receipts Forecast	£ 000
Useable Capital Receipts B'fwd 01/04/10	1,354
Capital Receipts expected in 2010/11	
Land & Property Sales	350
CPO Reclaims	90
Equity Release	13
RTB Capital Receipt	165
	1,972
Revenue Contributions to Capital (RCCO)	
VAT Shelter Balance after Pensions	-
from Leisure Facilities Reserves	500
from other Earmarked Reserves	70
from Revenue Operations	37
	2,579
Total Capital Resources Available	2,579
Requirements of Capital Programme 2010/11	(1,796)
Capital Resources at 31st March 2011	783
Receipts reserved for housing capital wks	(99)
Remaining unreserved Capital Receipts	685

RCCO is Revenue Contribution to Capital Outlay

Minimum Revenue Provision

(No change in December 2010)

Internal borrowing is paid back over the life of the assets from the Revenue Account (known as the Minimum Revenue Provision or MRP) and the original budget for this in 2010/11 was £124.5k. Though £11k remains unallocated this has not been reflected in the Revenue monitoring in case capital receipts fall short of expectations, potentially resulting in more projects to be funded from internal borrowing.

MRP Summary for 2010/11	Budget	Charge	Available
	£000	£000	£000
Capital Financing (misc activity)			
Activity Bfwd		105.5	
New charges in 2010/11		8.0	
	124.5	113.5	11.0
Operations - Vehicles			
Charge re 2009/10 vehicles		269.4	
Charge re 2010/11 vehicles		158.1	
	496.9	427.5	69.4
Total	621.4	541.0	80.4

MRP charges relating to the purchase of the vehicle fleet have added £427.5k to the total charge and these are being met from the operations budgets in direct replacement of the former leasing costs. This has contributed £69.4k to the figure currently being transferred to the Vehicle Replacement Provision, as shown on page 10.

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Glossary

A statement of the Council's spending plans for revenue and capital expenditure over a specified period of time.

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. Section 40 of the Local Government and Housing Act 1989 defines 'expenditure for capital purposes'. Expenditure that does not fall within the definition must be charged to a revenue account.

Capital Receipts

Proceeds from the sale of fixed assets, such as land or buildings, or the repayment of capital grants or advances.

Cash & Cash Equivalents

Cash deposits are those which provide instant access to the funds without significant penalty of loss of interest. For the Council this includes the Alliance & Leicester 7-day notice account where funds may be withdrawn instantly if required with only minimal loss of interest. This is in comparison to short- and long-term **Investments** in which funds are untouchable during the life of the deposit.

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.

East-Lancs e-Partnership (ELeP)

A group of East Lancashire authorities which formed a guiding support network for the implementation of electronic service delivery improvements, including electronic purchasing, payments and consultation. This group has now been rolled up into the Lancashire Partnership Procurement Team and the experience and expertise gained locally over the past six years is being spread across the county.

General Fund

The main revenue fund of the Council. Spending on services is met from the General Fund. Spending on the provision of housing, however, must be charged to a separate Housing Revenue Account.

Government Grants Unapplied

Grants received in advance – these will be released into capital or revenue once projects come online.

Housing Market Renewal (HMR)

Grant received to improve and renew the housing stock within the Bacup and Stacksteads area. Also referred to as Elevate and now run by the Regenerate Pennine Lancashire team.

International Financial Reporting Standards (IFRS)

The International Accounting Standards which will apply to all local government bodies from the financial year commencing 1st April 2010, replacing the previous Statement of Recommended Practice.

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.

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Local Authority Business Growth Incentive Scheme (LABGIS)

This is a means to reward Councils for increases in the rateable value of business properties above a certain threshold. Rossendale has received this for the first time in 2006/07 and used the extra income to create a Reserve for future Economic Development activity.

Local Strategic Partnership (LSP)

The Local Strategic Partnership brings together local representatives from the public, private, community, voluntary and faith sectors to deliver a better quality of life in Rossendale, as set out in the Sustainable Community Strategy 2008-2018.

Minimum Revenue Provision

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.

National non-domestic rates (NDR)

A national non-domestic rate poundage for commercial premises is set annually by the government and collected by all local authorities. The proceeds are redistributed between local authorities in proportion to their adult populations.

Provision

Cash 'put aside' for expenditure on an intended project which is not commenced or complete at the year-end. This may include accumulating provisions, such as a vehicle replacement provision, and one-off projects.

Provisional

Best forecast given current knowledge.

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.

Retail Price index (RPI) and (RPIX)

The Retail Price Index (RPI) is a measure of inflation published monthly by the Office for National Statistics. It measures the change in the cost of a basket of retail goods and service and is used by the government as a base for various purposes, such as the indexation of pensions, social housing rent increases and many employers also use it as a starting point in wage negotiations

RPIX is the RPI excluding mortgage interest payments.

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.

Sector

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. Sector also update their model investment portfolio on a monthly basis, which is the benchmark by which we measure our investment performance.

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