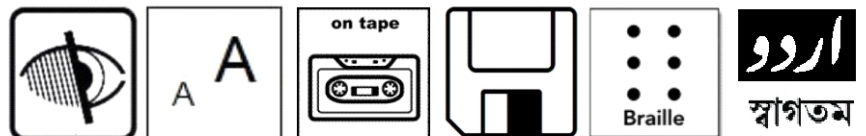


Monthly Financial Monitoring Report

2011/12 as at end of October 2011 – Period 7

Including a Glossary of terms on page 35



Monthly Financial Monitoring Report 2011/12 – end of October 2011

General Fund Revenue Operations – pages 4 to 23

The October monitoring report on the General Fund for 2011/12 is showing a £129k favourable variance compared to the original budget of £10,547k. This is an adverse movement of £4k in the month.

The table below shows how the potential carry forward of favourable Directorate variances might result in a net increase in the General Fund Reserve to £1,026k at the 31st March 2012 against a target of £1m.

General Fund Reserves	General Fund Reserve £000	Directorate Investment Reserve £000
Balance at 1st April 2011	963	352
Favourable/(adverse) movement in 2011/12	129	
50% transfer to Directorate Investment Reserve		
Place Directorate	-	-
Business Directorate	-	-
Corporate Directorate	(66)	66
Balance anticipated at 31st March 2012	1,026	418

Earmarked Revenue Reserves – page 24 to 25

The total cash-backed Earmarked Reserves brought forward at 1st April 2011 were £5,306k.

The Earmarked Reserves table now reflects the decision of the Bacup Forum to apply £100k of its Reserve to support works at Stubblelee in partnership with Accrington & Rossendale College.

The closing balance at the 31st March 2012 is now expected to be £3,239k which is forecast to drop to £1,173k by March 2015 with the knowledge that £350k of the Pension Fund Reserve will be required when the VAT Shelter receipts cease in March 2016.

Government Grants Unapplied – page 26

Government Grants Unapplied brought forward at 1st April 2011 amounted to £1,413k.

There have been some changes to housing capital projects and their funding during October which have had implications for the use of Mortgage Rescue and Housing Capital Pot grants. The result is that the latter grant balances can now support the Disabled Facilities Grant programme until 2014/15.

This has pushed the application of grants into future years which raises the forecast closing balance at March 2012 from £548k to £624k, but by March 2015 the balance will have dropped to £235k.

Staff Monitoring – page 26

Movements in the staff savings within October have netted to a favourable £22k, bringing the total staff savings to the end of October up to £135k.

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Treasury & Cash Management - page 27 to 29

The Council's cash balances at the end of October were £13,334k. The cash flow predictions for the remainder of the year now reflect expected timings of capital spend on the Valley Centre in early November and on the Leisure project over the coming months.

Revenue interest income expectations have rallied slightly in October after the concerns of previous months. Whilst interest rates still remain depressed, the October reinvestment of £3m for 3 months will achieve 1.25% and cash balances remain higher than previously anticipated.

Debtor invoices raised since April has risen to £1,641k with the issuing of £169k of Q2 bills relating to the recycling and waste cost share agreements. Of the £1,325k of invoices raised between April and September, 88.6% have already been collected. Total sundry debts outstanding rose to £478k compared to £329k at the end of September and this increase has pushed up the average debtor days indicator from 48 days to 68 days.

The increase in debts outstanding has also raised the potential doubtful debt requirement to £96k from £83k in September. However, since the provision remains untouched at £124k there is still no need to make further bad debt provision in 2011/12 at present.

Capital Receipts – page 30

One of the two auction sales in August is about to be completed in November with a value of around £30k, but the other sale is being held up by legal negotiations. The total expected capital receipts in 2011/12 are still anticipated to be £100k, less costs of £8k. This month £14k of former equity release loans have been received which will be 'ring-fenced' for housing works.

Notification of the Q2 VAT shelter receipts has been forwarded by Green Vale Homes indicating that the Council can expect £114k in early November, which will bring the total for 2011/12 up to £191k. As a consequence of this, and continued optimism from colleagues at Green Vale Homes, the total expectation for the year has been raised from the £328k originally forecast up to £350k with the favourable £22k variance contributing towards capital resources to support the future capital programme.

During October there have been some changes to the planned application of Useable Capital Receipts and government grants within the housing elements of the capital programme. The result is that around £229k of capital receipts will be carried forward at year-end ring-fenced for housing projects and £185k will be carried forward for other schemes, totalling £414k.

Capital Programme and Funding – page 31 to 32

The revised capital programme has dropped to £8,406k with reductions in the costs of CPOs and the delay of the Decent Homes Assistance scheme into 2012/13 and the addition of a £100k works at Stubbylee in relation to the Accrington & Rossendale College arrangements.

Around £365k of capital works have been completed or ordered during October, raising the year to date figure to £2,124k. The spend this month included £50k on Disabled Facilities Grants, £39k at Whitworth Memorial Gardens, £93k at Victoria Park play area, £73k at Marl Pits dry sports investment project and £78k on renovations at Clare House.

Investment to acquire the Valley Centre is expected in early November.

Interim Balance Sheet – page 32 to 34

The interim balance sheet as at the end of October shows movements since April. Links to specific areas in the rest of the report are given in the notes. This is accompanied by further details on collection of year-end debts and Council Tax revenue collection so far.

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General Fund Summary - October 2011 (Period 7)

Service Area	2011/12 Original Budget £000	2011/12 Forecast £000	2011/12 Variance (Adv)/Fav £000	Variance last reported £000	Change in October (Adv)/Fav £000
Place Directorate					
Communities	1,726.2	1,630.4	95.8	83.0	12.8
Customer Services and E-Government	1,282.6	1,339.5	(57.0)	(71.8)	14.8
Place Operations	1,698.4	1,757.7	(59.3)	(54.5)	(4.8)
Business Directorate					
Building Control Services	124.0	125.8	(1.8)	(0.3)	(1.5)
Legal & Democratic Services	794.5	756.2	38.3	38.0	0.3
Planning Services	204.2	243.6	(39.4)	(41.2)	1.8
Local Land Charges	10.1	20.0	(9.9)	(9.0)	(0.9)
Public Protection	147.6	148.6	(1.0)	0.1	(1.1)
Health, Housing & Regeneration	957.8	927.2	30.6	33.7	(3.1)
Corporate Support Services					
Corporate Management	409.4	331.0	78.4	71.4	7.0
Finance & Property Services	1,469.9	1,457.3	12.6	57.4	(44.8)
People and Policy	435.4	397.8	37.6	32.1	5.5
Non Distributed Costs	550.1	558.5	(8.4)	(8.4)	(0.0)
Capital Financing and Interest	58.9	46.1	12.8	2.6	10.2
Leisure	678.6	678.6	(0.0)	-	(0.0)
Favourable impact on General Fund	10,547.4	10,418.2	129.2	133.1	(3.9)

The revenue position at the end of October includes various favourable and adverse variances.

Total anticipated variance compared to the original budget in relation to staff is £125.7k favourable, a favourable movement of £20.7k on that predicted in September. The main changes during October have been in relation to a vacancy within the Parks team.

The other main areas of non-staff movements in October can be seen in the table opposite.

- Vehicle maintenance costs adverse movement of £8.8k
- Property Services variances include
 - Additional cost of stock condition and asbestos surveys £26k.
 - Other repairs & maintenance £17.9k adverse movement.
- Development Control external funding £5.7k.
- Interest predictions have been revised, due to cash flow expectations, following several adverse months, giving a 10.2k favourable movement.

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Major Variances in October	Favourable /(Adverse)	Net
Communities		
Salaries, modern apprentices & agency workers	10.3	
Other minor variances	2.4	12.7
Customer Services and e Government		
Recovery of overpaid benefits	4.0	
Software licences & IT equipment	10.0	
Other minor variances	0.9	14.9
Place Operations		
Salaries, modern apprentices & agency workers	3.0	
Fuel	(2.0)	
Calendars 2010/11	3.5	
Vehicle Maintenance	(8.8)	
Other minor variances	(0.4)	(4.7)
Business Directorate		
Salaries, modern apprentices & agency workers	5.5	
Other minor variances	(7.0)	(1.5)
Business - Health, Housing & Regeneration		
Other minor variances	(3.1)	(3.1)
Corporate Management		
Corporate Subscriptions	7.0	7.0
Finance & Property Services		
Salaries, modern apprentices & agency workers	1.9	
Property running costs	1.8	
Repairs & Maintenance	(43.9)	
Other minor variances	(4.2)	(44.4)
People & Policy (incl P&P & Comm)		
Newsletter production	4.9	
Other minor variances	0.6	5.5
Non-Distributed Costs & Capital Financing		
Interest receivable	10.2	
VAT shelter income	22.0	
Revenue contribution to capital works	(22.0)	10.2
This month's favourable/(adverse) variance on the General Fund		(3.4)

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Communities - Period 7 (October)

Summary	2011/12 Org Budget £000	2011/12 Forecast £000	2011/12 Variance (Adv)/Fav £000	Variance last reported £000	Change in October (Adv)/Fav £000
Strategic Functions					
Community Management & Admin	131.6	110.7	20.8	24.1	(3.3)
Community Safety	31.4	41.1	(9.7)	(11.0)	1.3
Local Strategic Partnership	(42.2)	(37.6)	(4.6)	(3.4)	(1.2)
Area Forum Grant Budgets	-	-	-	-	-
Emergency Planning	7.9	2.4	5.6	5.6	(0.0)
Grants	125.9	125.9	-	-	-
Discretionary NNDR	18.9	18.9	-	-	-
Xmas Lights	20.1	20.2	(0.1)	(0.1)	0.0
Localities - Residual budget	25.4	24.2	1.2	1.5	(0.3)
Haslingden, Helmshore & Edenfield Locality	307.5	307.2	0.3	0.7	(0.4)
Rawtenstall Locality	400.7	367.2	33.5	23.5	10.0
Bacup & Whitworth Locality	323.9	318.8	5.1	5.4	(0.3)
Parks & Open Spaces	319.3	280.1	39.2	35.0	4.2
Street Cleansing	297.8	301.9	(4.1)	(2.8)	(1.3)
Pride in Rossendale	7.0	7.0	(0.0)	-	(0.0)
Cemeteries	(128.3)	(147.5)	19.3	17.7	1.6
Markets	(120.7)	(110.1)	(10.6)	(13.2)	2.6
Total	1,726.2	1,630.4	95.8	83.0	12.8

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
Communities Management - LCC Public Realm	3.5		3.5	
Community Admin/ Emergency Planning post	16.2		16.2	
Community safety - Redundancy /Salary costs for Comm Safety Manager	(14.0)		(14.0)	
Community safety - Grants Income from Police	5.0		5.0	
LSP - Cancellation of PCT Grant support	(8.0)		(8.0)	
LSP 2nd homes income more than budget	3.2		3.2	
Locality Areas - Exhibitions and Special Events through the year	(0.9)		(0.9)	
Locality Areas - Salary / o/t saving	31.5	10.3	41.8	
Parks - Agency costs	(7.7)		(7.7)	
Parks - saving on tipping fees (in house)	7.0		7.0	
Open Spaces - LCC Public Realm Income	28.8	-	28.8	
Open Spaces - Tools & Equip insurance claim	9.0		9.0	
Open Spaces - Vehicles	1.0		1.0	
Street Cleansing - Salary Costs under spend / budget change	26.7	2.3	29.0	
Street Cleansing - Modern Apprentices	(20.4)		(20.4)	
Street cleansing - Agency costs	(8.9)	(3.3)	(12.2)	
Street Cleansing - Vehicles	(2.3)		(2.3)	
Cemetries - Income increase in fees	17.6	1.5	19.1	
Markets - Income	(11.3)	2.7	(8.6)	
Markets - Redundancy / Salary costs	(1.7)		(1.7)	
Emergency planning Contract with Hyndburn	5.6	(4.0)	1.6	
Misc costs / income	3.2	3.2	6.4	
			-	
TOTAL	83.1	12.7	95.8	

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Communities Highlight Report – Period 7 October

Historic Issues

- The Communities budgets have been amended to reflect the changes in management arrangements arising from the Operations and Communities restructure.
- RBC has entered into a three year agreement with LCC for the maintenance of Public Realm areas. £32k has been allocated to Communities in recognition of increased responsibilities, primarily grass cutting. These monies were not included with the original 2011-12 budgets.
- Based on income received to-date Cemeteries income is anticipated to over achieve by £17k, this is partly due to increased fee charges not fully reflected in the budgets.

Current Month Issues

- Hyndburn Council is going to take over the function of Emergency Planning from December until the end of the financial year at a cost of £4k.
- It is highly unlikely the vacancy within Parks will be filled this financial year, thus showing a further saving of £10.3k. In previous reporting it was assumed the vacancy would be filled by December.
- The markets budgets have moved favourably by £2.7k with a forecasted increase in income. The projected shortfall on markets is currently £8.6k

Future Issues

- Current staffing levels in the street cleansing service include two modern apprenticeship places, which has reduced the level of agency staff required. The use of Agency has been forecast until the end of December. The Communities Team are looking at the need of Agency use beyond this time.

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Customer Services & E-Government - Period 7 (October)

Summary	2011/12 Org Budget £000	2011/12 Forecast £000	2011/12 Variance (Adv)/Fav £000	Variance last reported £000	Change in October (Adv)/Fav £000
Strategic Functions					
Management and Support	77.0	77.0	(0.0)	-	(0.0)
Service Assurance Team	147.1	157.9	(10.8)	(11.4)	0.6
Revenues, Benefits and Customer Services					
Local Tax Collection	(340.8)	(350.6)	9.8	9.4	0.4
Benefits Admin	785.0	811.6	(26.5)	(27.6)	1.1
Net - Benefit Payments & Subsidy received	(78.5)	(80.6)	2.1	(2.2)	4.3
Information and Communications Technology					
Concessionary Travel	602.9	636.2	(33.3)	(41.5)	8.2
Pest Control	40.0	40.0	0.0	-	0.0
Dog Warden	19.5	19.5	0.0	-	0.0
Dog Warden	30.4	28.6	1.8	1.5	0.3
Total	1,282.6	1,339.5	(57.0)	(71.8)	14.8

Key changes made during the period to the full year forecast	Variance	Variance	Full-Yr Forecast	R
	Bfwd £000	this Pd £000	£000	A G
Cash Recovery of Housing Benefit over payments	(1.0)	4.0	3.0	
Revenue collection debit/credit card charges	9.0		9.0	
Software Licenses / Purchase of Computer Equipment	(24.0)	10.0	(14.0)	
Delayed implementation of Satellite Circuits	(14.2)		(14.2)	
Delayed implementation of Disaster Recovery	(4.0)		(4.0)	
Capita - Inflation & delayed contract variations	(21.0)		(21.0)	
Other minor variances	(4.1)	0.6	(3.5)	
Redundancy & Pension Strain costs	(14.0)		(14.0)	
Dog Warden	1.4	0.3	1.7	
TOTAL	(71.9)	14.9	(57.0)	

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Customer Service & E-Government Highlight Report – Period 7 (October)

Historic Issues

- The 2011-12 budget was set on the understanding that the Council would introduce Satellite communication between its offices and new arrangements for its Disaster Recovery. The annual expenditure on Computer Circuits, Internet Access and Disaster Recovery was expected to be reduced by £77k.

The project has been delayed due to infrastructure issues with the buildings which have prevented the deployment of the new fibre circuit forming the back bone of the technology. A recovery plan has been developed to remedy the current issues and bring the project back on line. The project went live on 1st October which led officers to anticipate that there would be a projected shortfall of £30k.

- The Council has committed to support the late evening service for the 464 bus route until March 2012. Consequently a prudent view has been taken with regards to the usage of residual Community Transport monies. It anticipated that the full £40k budget will be utilised in the current financial year, £20k of which has been committed.
- Three supported housing providers have recently been formally registered as RSL (Registered Social Landlords). Consequently, the Council is now able to fully reclaim Housing Benefit in respect of supported tenancies provided by these two new RSLs. The projected shortfall in Housing Benefit subsidy of £50k previously forecast by officers has consequently been removed.
- The Service Assurance Team restructure has been completed, delays in implementing this restructure and associated redundancy and pension strain costs has adversely affected the 2011/12 budget by £14k. However, this compares to a full year saving of £36k in the future.

Current Month Issues

- Cancellation of software licenses has resulted in a favourable movement in projected expenditure of £10k.
- Recovery of Housing Benefit (excluding recovery via deductions from on-going entitlement) has moved favourably by £4k

Future Issues

- Three Supported Housing providers have now formally registered as RSLs (Registered Social Landlord). The Council liability in respect of unmet housing benefit subsidy will be reduced to £19k per annum, the liability in 2010-11 was £80k.
- Further reviews of software licenses are currently being undertaken which may result in additional savings of up to £10.2k in the current financial year.

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Place Operations - Period 7 (October)

Summary	2011/12 Org Budget £000	2011/12 Forecast £000	2011/12 Variance (Adv)/Fav £000	Variance last reported £000	Change in October (Adv)/Fav £000
Strategic Functions					
Operations Admin / Vehicle Maintenance	581.5	566.2	15.3	11.6	3.7
Operational Functions					
Refuse Collection	780.0	841.8	(61.8)	(56.9)	(4.9)
Street Sweeping	336.9	349.7	(12.8)	(9.2)	(3.6)
Total	1,698.4	1,757.7	(59.3)	(54.5)	(4.8)

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
Salary Costs - Operations HQ & Admin Support	(30.0)	(2.3)	(32.3)	
Salary Costs - Refuse general	54.8		54.8	
Salary Costs - Modern Apprentices Refuse	(81.0)		(81.0)	
Salary Costs - Agency	35.8	0.5	36.3	
HQ General Costs	1.2		1.2	
Calendars 2010/11	6.1	3.5	9.6	
Income from Bulky Collections	(7.9)		(7.9)	
Recycling Contractors	6.6		6.6	
Recycling income	168.3	1.5	169.8	
Contribution to recycling volatility reserve	(168.3)	(1.5)	(169.8)	
Trade Waste Income	(15.0)		(15.0)	
Clinical Waste	(3.1)	(0.2)	(3.3)	
Refuse Bins	(9.0)	0.2	(8.8)	
Refuse sacks & holders / Composters	(10.1)		(10.1)	
Fuel	(2.3)	(2.0)	(4.3)	
Street Sweeping - Staffing & agency costs	9.3	4.8	14.1	
Bin deliveries	(1.3)		(1.3)	
Vehicle Rental	(0.1)	(0.3)	(0.4)	
Fleet Maintenance - staffing costs	4.8		4.8	
Tyres	(8.8)	(0.3)	(9.1)	
Cost Share Income from LCC (Alternative Weekly Collections)	(11.9)		(11.9)	
Vehicle Maintenance & Consumables	(3.6)	(8.5)	(12.1)	
Public Realm Funding	7.2		7.2	
Miscellaneous under/(over) spends	3.7	(0.1)	3.6	
TOTAL	(54.6)	(4.7)	(59.3)	

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Operations Highlight Report – Period 7 (October)

Historic Issues

- A significant element of the total adverse variance is primarily due to additional consultation with regard to new refuse collection procedures for rural properties and the costs of the restructure with the Communities team (see item below). These latter costs had previously been noted as a risk area.
- Operations and Communities have been subject to a restructure and as a result responsibilities for parks, playing fields and some elements of street sweeping (mainly litter picking) have been transferred to the Communities department.
- Income from recycling activities is subject to market fluctuations. In an attempt to successfully manage any future price drops, monies received over and above the budget will be transferred into an income volatility provision. Based upon current income rates and volumes at the end of September it is anticipated that an additional £170k will be received compared to the base budget and subsequently transferred to this income volatility provision in 2011/12.

Current Month Issues

- The overall position of the operations team is forecast to over spend by £59.3k after transferring £169.3k of recycling income to a recycling volatility provision. This represents a negative movement of £4.7k within October.
- The scale point for the recycling officer post was incorrectly forecast, increasing the expenditure on salaries by £2.3k. A post within street sweeping has now become part time; the vacant days are not currently forecast to be back filled with agency, saving £4.8k.
- The level of expenditure within vehicle maintenance was significantly higher than in previous months, mainly due to the maintenance work on sweepers, increasing current expenditure forecasts by £8.5k
- The decision to deliver the Christmas calendars with internal employees has reduced the forecasted expenditure by a further £3.5k to a total favourable variance of £9.6k.
- The fluctuating fuel prices have increased forecasted expenditure by £2.0k to a total adverse of £4.3k.

Futures Issues

- Following the closure of the 2010/11 accounts the Vehicle Replacement Reserve stands at £227k and the Vehicle Maintenance Reserve is £35k. The original budget for 2011/12 includes plans to contribute a further £35k to the Maintenance Reserve. No other contributions or utilisations are expected at present.

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Business Services - Period 7 (October)

Summary	2011/12 Org Budget £000	2011/12 Forecast £000	2011/12 Variance (Adv)/Fav £000	Variance last reported £000	Change in October (Adv)/Fav £000
Strategic Functions					
Executive Director of Business	0.4	0.4	-	-	-
Planning					
Development Control	52.7	92.1	(39.4)	(41.3)	1.9
Forward Planning	151.5	151.4	0.0	0.1	(0.1)
Land Charges	10.1	20.0	(9.9)	(9.0)	(0.9)
Building Control					
Building Control - Fee Earning Account	14.5	15.3	(0.8)	1.4	(2.2)
Building Control - Statutory Function	101.5	101.8	(0.3)	(0.9)	0.6
Building Control - Street Signs	8.0	8.7	(0.7)	(0.8)	0.1
Legal Services	202.4	195.2	7.1	8.2	(1.1)
Democratic Services					
Electoral Registration	55.9	54.2	1.7	1.6	0.1
Elections	70.8	66.3	4.4	4.3	0.1
Democratic Representation	377.0	364.0	13.0	14.4	(1.4)
Mayoralty	80.5	72.0	8.5	6.0	2.5
Town Twinning	7.5	4.0	3.5	3.5	-
Public Protection	147.6	148.6	(1.0)	0.1	(1.1)
Total	1,280.3	1,294.2	(13.9)	(12.4)	(1.5)

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
Legal - income	0.5	(0.3)	0.2	
Legal - Reference books	1.0		1.0	
Legal Misc	2.3	(0.8)	1.5	
Members Allowances	9.4	2.7	12.1	
Members Mobile phone costs	-	(2.1)	(2.1)	
Members Sal Costs	(1.9)		(1.9)	
Committee Servicing Staffing - Reduced Hours	4.7		4.7	
Committee services Photocopying	-	(2.0)	(2.0)	
Mayoral - Salary cost relating to Mayor Attendants	1.4	2.5	3.9	
Mayoral Car Lease	0.9		0.9	
Mayoral Allowance	0.5		0.5	
Twinning Twinning - under spend	3.5		3.5	
Elections - saving on Local / Referendum Elections	7.5		7.5	
Elections - Publicity	2.5		2.5	
Development Control - Staffing Vacancy	14.7	4.3	19.0	
Development Control - Vehicle Hire	1.3		1.3	
Development Control - Postage	-	(1.0)	(1.0)	
Development Control - Photocopying	(1.9)		(1.9)	
Development Control - travel expenditure	0.6		0.6	
Development Control - Income	(61.0)	(1.4)	(62.4)	
Development Control - External Funding	5.7		5.7	
Land Charges - Income	(9.6)	(0.7)	(10.3)	
Land Charges - Misc	1.0	(0.2)	0.8	
Building Control - Fee Income	(1.9)	(1.9)	(3.8)	
Building Control - Misc	1.2	0.7	1.9	
Public Protection - non take up of pension & Other Salary Costs	5.9	(1.3)	4.6	
Public Protection - Car Allowances	2.1		2.1	
Public Protection - Non Taxi Income	0.3		0.3	
Public Protection - Income from registration of Taxis	(8.1)		(8.1)	
Misc	5.0		5.0	
TOTAL	(12.4)	(1.5)	(13.9)	

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Monthly Financial Monitoring Report 2011/12 – end of October 2011

Business Highlight Report – Period 7 (October)

Historic Issues

- Members allowances and expenses are projected to under spend by £9.9k partly following a member decision not to accept any inflationary increases in allowances and the result of one member declining their entitlement.
- Committee servicing salary costs are projected to under spend by £4.8k following the reduction in hours of one officer.
- Development Control salary budget are projected to under spend by £19k as a result of a vacancy.
- Land Charges income is below target by £10k, due to the suppressed housing market.
- Public Protection Unit staffing budgets are projected to under spend by £10k, due to two staff not taking up membership of the Council pension scheme.
- Planning Fee Income is currently projected to be £62.4k below target.

Current Month Issues

- The Business directorate is currently forecast to over spend by £13.9k representing a negative movement of £1.5k.
- The impact of the mobile phone expenditure has been reflected within the members allowances, reducing forecasted under spends by £2.1k.
- Changes to the Casual Mayoral Attendant post has occurred earlier than previously expected, resulting in a favourable movement in the salary forecasts of £2.5k.
- The appointment within the vacant planning assistant post has been further delayed, saving £4.3k.
- Development Control and Building Control income continues to reduce due to the current market forces by £1.4k and £1.9k respectively.

Futures Issues

- Expenditure on the Core Strategy continues to be funded from the Earmarked Reserves as originally planned, and costs monitored carefully (see the Earmarked Reserves Schedule on page 24). As previously reported, further receipts of Planning Delivery Grant have ceased, which will result in changes to the programme of works to ensure that costs are limited to the specific balances held in earmarked reserves.
- The income within taxi licensing could rise if a recent court ruling on the use of licenses within neighbouring boroughs leads to an increase in applications within Rossendale. The full effects of this for Rossendale Borough Council are being assessed and should be reflected within November's monitoring report.

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Health, Housing & Regeneration - Period 7 (October)

Summary	2011/12 Org Budget £000	2011/12 Forecast £000	2011/12 Variance (Adv)/Fav £000	Variance last reported £000	Change in October (Adv)/Fav £000
Strategic Functions					
Regeneration Mangement & Admin	71.6	68.6	3.0	0.3	2.7
Tourism	52.1	52.1	-	(0.0)	0.0
Economic Regeneration					
Economic Regeneration	57.9	67.6	(9.7)	(8.0)	(1.7)
Museum	107.0	91.6	15.3	15.3	0.0
Regen Joint Delivery Team	1.7	1.3	0.4	0.4	(0.0)
Regeneration Projects	2.4	2.4	(0.0)	(0.0)	0.0
Parking	0.3	0.3	-	-	-
Strategic Housing					
Housing Strategy	58.7	55.4	3.3	3.5	(0.2)
Homelessness	70.9	64.0	6.8	7.2	(0.4)
Private Sector Renewal	63.1	57.8	5.4	6.1	(0.7)
Environmental Health					
Environmental Health	472.3	466.2	6.1	9.0	(2.9)
Total	957.8	927.2	30.6	33.7	(3.1)

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
Regen Management - Subscriptions	1.0		1.0	
Regen Management - Misc	(1.2)	2.7	1.5	
Econ Regen - Parking Discs	(2.6)	(1.7)	(4.3)	
Econ Regen - Photocopying				
Econ Regen - Misc	(4.1)		(4.1)	
Museum - Management fee	15.7		15.7	
Housing Strat - Allowances	1.8		1.8	
Housing Strat - Publicity	2.0		2.0	
Housing Strat - Misc	1.3	(0.2)	1.1	
Private Sector Renewals - reduced hours	2.6		2.6	
Private Sector Renewals - Computer Licences	-	(0.7)	(0.7)	
Private Sector Renewals - Employee retirement	0.8		0.8	
Env Health - Maternity leave and Pension	26.2		26.2	
Env Health - Additional post	(28.0)		(28.0)	
Env Health - Car Allowances	-	(0.8)	(0.8)	
Env Health - Legal Fees	-	(0.8)	(0.8)	
Env Health - income various	-	(1.2)	(1.2)	
Env Health - Misc	8.2	(0.1)	8.1	
Homelessness - Contract	(1.8)		(1.8)	
Homelessness - Bonus payments	(0.1)		(0.1)	
Stand by Payments	-	(0.8)	(0.8)	
Homelessness - Increments	(2.1)		(2.1)	
Homelessness - Training	4.0		4.0	
Homelessness - Misc	2.0		2.0	
Homelessness - Temp Accomadation	5.6	0.4	6.0	
Other variances	2.4	0.1	2.5	
TOTAL	33.7	(3.1)	30.6	

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Business - Health, Housing & Regeneration Highlight Report – Period 7 (October)

Historic Issues

- The Tourism Officer post is currently vacant. However, the savings arising from this vacancy are predicted to be fully utilised on other tourism / promotional activity. This implies expenditure of £67k before the end of March 2012, of which £15k will then be funded from LABGI income held within the Economic Regeneration Earmarked Reserve.

Current Month Issues

- The overall position of Health, Housing and Regeneration is a forecast to under spend by £30.6k representing a negative movement within the month of £3k.
- The expenditure on repairs at Lee Mill Bridge were previously forecast to be funded from revenue, however this has now been agreed to be funded from provisions, giving a favourable variance of £2.7k.
- An additional order of Parking Discs was required at £1.7k. There is currently no budget for expenditure in this area, resulting in an increase in the forecasted over spend in Economic regeneration.
- Expenditure on a computer system within Private Sector Renewals was not previously forecast, increasing expenditure by £0.7k
- Legal fees of £0.8k have been charged to environmental health in the first instance. Some of these costs may be recovered however for prudent purposes the full amount has been accounted for.
- The reduction in the number of permitted process inspections being required has lowered the income expectations by £0.8k. There has also been a reduction in the forecasted income for rechargeable works by £0.4k.

Futures Issues

- The budget projections do not include any unrecoverable costs as a result of the temporary accommodation of 13 tenants from the Queen St Young Persons Homelessness unit to Springfield Court. The current assumption is that these costs (£23k) will be fully recovered via Housing Benefits.

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Corporate Management - Period 7 (October)

Summary	2011/12 Org Budget £000	2011/12 Forecast £000	2011/12 Variance (Adv)/Fav £000	Variance last reported £000	Change in October (Adv)/Fav £000
Corporate Management					
Executive Office	290.7	255.2	35.5	35.6	(0.1)
Corporate Contingency	-	-	-	-	-
Executive Support & Corporate Subscriptions	118.7	75.9	42.8	35.8	7.0
Total	409.4	331.0	78.4	71.4	7.0

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
Executive Officer - Admin Support	31.0		31.0	
Executive Office - annual leave buy back scheme	2.4		2.4	
Executive Office - New Homes Bonus	22.0		22.0	
Executive Mgmt Team - salary budget set higher than actual spend	5.0		5.0	
Corporate Subscriptions	3.3	7.0	10.3	
Miscellaneous non pay budgets	7.7		7.7	
TOTAL	71.4	7.0	78.4	

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Corporate Management Highlight Report – Period 7 (October)

Historic Issues

- A current vacancy in the Exec support office is not expected to be filled, resulting in a saving of £31k for the year.
- The first year allocation of the New Homes Bonus Grant was included in the Council's original budgets at £80k. The final allocation of this new grant for 2011/12 is £22k higher than that budgeted. This additional income has been allocated centrally to the Executive office in the first instance. The final use has yet to be determined.
- The balance of £105k previously held within the Corporate Contingency Reserve has been redirected to contribute towards the Valley Centre redevelopment .

Current Month Issues

- There has been a favourable movement of £7k this month due to the cancellation of a corporate subscription to the Lancashire Economic Partnership.

Futures Issues

- Nothing to report

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Finance and Property Services - Period 7 (October)

Summary	2011/12 Org Budget £000	2011/12 Forecast £000	2011/12 Variance (Adv)/Fav £000	Variance last reported £000	Change in October (Adv)/Fav £000
Financial Services Team	409.3	412.3	(3.1)	(3.2)	0.1
Internal Audit	80.0	80.0	-	-	-
Corporate Costs					
External Audit Fee	122.8	114.8	8.0	8.0	-
Bank Charges (net of fees)	13.4	16.8	(3.4)	(3.4)	(0.0)
Treasury Management	6.6	6.6	-	-	-
Property Services					
Property Services Team	243.0	265.8	(22.8)	8.9	(31.7)
Corporate Estates	(58.9)	(69.6)	10.7	10.5	0.2
Non Domestic Estates	(56.2)	(68.1)	11.9	11.2	0.7
Office Accommodation	263.0	244.6	18.4	25.4	(7.0)
Operational Properties	358.5	337.5	21.0	29.1	(8.1)
Leisure Properties	86.8	78.9	7.9	7.8	0.1
Bus Shelters	(17.5)	(16.8)	(0.7)	-	(0.7)
Business Centre	19.1	54.5	(35.4)	(36.9)	1.5
Total	1,469.9	1,457.3	12.6	57.4	(44.8)

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
Financial Services Team - increase in insurance council-wide	(8.7)		(8.7)	
Financial Services Team - miscellaneous savings	5.9		5.9	
Corporate Costs - Audit Commission Charges	8.0		8.0	
Corporate Costs - Bank Charges (net of credit card fees)	(3.3)		(3.3)	
Business Centre Income	(51.8)	1.6	(50.2)	
Business Centre Staffing saving	5.6		5.6	
Business Centre - Misc expenditure	4.8	(1.2)	3.6	
Business Rates Refund - Astoria / Old Town Hall & additons	23.4		23.4	
Business Rates - empty properties	(6.0)		(6.0)	
R'stall & Bacup Market refuse collection	(1.7)		(1.7)	
Surveyor/ Valuer salary costs to be funded from Capital Receipts	0.1		0.1	
Staffing under spends - One Stop Shop / Estates Officer Estates Assista	25.4	1.9	27.3	
Rent Free Allowances - various voluntary groups	(12.5)		(12.5)	
Valuation fees	6.3		6.3	
Compensation - Virgin Media - water damage to cable box BRE	(5.7)		(5.7)	
Haslingden Pool - Stock condition survey	(7.5)		(7.5)	
Industrial Units	5.6		5.6	
Rental Income from Misc Properties	24.1		24.1	
Estates rental income - UKML Bridge End House - left	(9.4)		(9.4)	
Repair & Maintenance - Stock Con Surv, Xmas lights, Asbestos, Lib Club	56.7	(43.9)	12.8	
Water	13.1	1.7	14.8	
Gas	(7.8)	(3.7)	(11.5)	
Electric	(3.3)	3.8	0.5	
Asbestos Saving	1.0	(1.0)	-	
Delays in cancelling ISDN Lines	(13.0)		(13.0)	
Other facilities variances	8.1	(3.6)	4.5	
TOTAL	57.4	(44.4)	13.0	

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Finance & Property Services - Monitoring Highlight Report – Period 7 October

Financial Services

Historic Issues

- Insurance Premium Taxes have risen from 5% to 6% increasing premium costs by £8.7k.
- The Audit Commission has forecast an 8% reduction in their fees planned for this year.

Current Month Issues

- Nothing to report.

Futures Issues

- Current overspend on bank charges is forecast to be £3.3k, staff are closely monitoring the change in payment patterns and costs following the introduction of credit card charges.

Property Services

Historic Issues

- The tenant at Bridge End House vacated the premises without notice. No income has been received this financial year, assuming the property is not re-let the loss of income will be £9.6k. However, a potential tenant has been identified which will mitigate some of this loss.
- The Estates Officer left the Authority at the end of July 2011. This vacancy will not be filled. Therefore the forecast salary saving within Estates will be £19.2k
- Water charges are forecast to under spend following efforts to identify and rectify bursts across the borough as well as reducing the highways drainage charge on some sites.

Current Month Issues

- Additional repair & maintenance costs have arisen during the month – stock condition survey £20k, Christmas lights refurbishment £6k, asbestos works £7k and works at the Liberal Club £7.4k. These costs will be funded from the under spend previously reported, resulting in a net favourable variance of £12.8k.
- More accurate usage data on electricity and gas has affected the cost forecasts. While electricity has moved favourably by £3.7k to equal the original budget, gas has moved adversely by £3.7k to an overall over spend of £11.5k. In hindsight the original budget for gas was too bullish following the new contract negotiations. However, the forecast spend for gas in 2011/12 is £53.7k compared to expenditure of £63k in 2010/11 and £72k in 2009/10.
- The Business Centre shortfall in rental income is £50.2k.

Futures Issues

- RBC has responsibility 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 likely to total around £40k which are not yet included in these budgets. Officers are in negotiations to seek the condition that LCC adopt the road following any works.
- Council staff are still pursuing recovery of c£130k of costs from LCC regarding Hall Carr culvert works. Therefore, these costs have not been provided for within the Council's accounts.
- There have been changes in the legislation for Legionella. Originally the risk assessment element of the legionella contract was every 3 years, this has now been changed to every 2 years. As a result costs of £8k may fall into this financial year. The Property Services Manager is looking into this to see if assessment can take place in 2012/13.

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People and Policy - Period 7 (October)

Summary	2011/12 Org Budget £000	2011/12 Forecast £000	2011/12 Variance (Adv)/Fav £000	Variance last reported £000	Change in October (Adv)/Fav £000
People & Organisational Development					
Human Resources	435.4	397.8	37.6	32.1	5.5
Total	435.4	397.8	37.6	32.1	5.5

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Pd £000	Full-Yr £000	R A G
People & Policy - Vacancies & Restructures	38.0	(1.9)	36.1	
Other minor variances	7.6	0.1	7.7	
Photocopying recharges	(1.5)	0.5	(1.0)	
External Printing		1.9	1.9	
Newsletter production		4.9	4.9	
Children's Trust Income from Lancashire County Council	(5.0)		(5.0)	
Legal Fees - Single Status Claims	(7.0)		(7.0)	
TOTAL	32.1	5.5	37.6	

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People & Policy Highlight Report – Period 7 (October)

Historic Issues

- Staff budgets are forecast to be under spend by £37k as a result current staff absorbing the duties a staff member on maternity leave and the restructure of the Communications function.

Current Month Issues

- There was an overall positive movement of £5.5k this month mainly due to a revision of the budget regarding newsletter production, which is no longer being produced.

Future Issues

- The provision of Children Trust monies from Lancashire County Council is currently under discussion. The funding for 2012/13 onwards is less certain.

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Non-distributed Costs, Corporate Resources & Leisure Services

Period 7 (October)

Summary	2011/12 Org Budget £000	2011/12 Forecast £000	2010/11 Variance (Adv)/Fav £000	Variance last reported £000	Change in September (Adv)/Fav £000
Non Distributed Costs					
Employee & Pension Costs	488.7	488.7	0.0	-	0.0
Other Non-distributed Costs	61.4	69.8	(8.4)	(8.4)	(0.0)
Capital Financing					
Minimum Revenue Provision	124.5	127.1	(2.6)	(2.6)	0.0
Investment Interest	(65.7)	(81.1)	15.4	5.2	10.2
Leisure	678.6	678.6	(0.0)	-	(0.0)
Total	1,287.5	1,283.1	4.4	(5.8)	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
Miscellaneous income	(3.4)		(3.4)	
VAT Shelter income		22.0	22.0	
Revenue Contribution to capital works		(22.0)	(22.0)	
Final settlement of Mesothelioma claim	(5.0)		(5.0)	
Minimum Revenue Provision	(2.6)		(2.6)	
Interest payable	5.0		5.0	
Interest income	0.2	10.2	10.4	
Staff restructure costs associated with Ski Centre closure	(18.3)		(18.3)	
Use of Change Management Reserve	18.3		18.3	
TOTAL	(5.8)	10.2	4.4	

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Non-Distributed Costs & Capital Financing - Highlight Report – Period 6 (Sept)

Historic Issues

- With the transfer of Trust Funds to the Community Foundation for Lancashire, a separately administered fund, the Council is no longer required to budget for interest payable to the trust funds.
- The additional £125k capital works to be funded from internal borrowing shown in the capital programme on page 31 and 32 will add £4k to the required Minimum Revenue Provision, creating an adverse variance of £2.6k against the original budget.
- Leisure Trust restructure costs of £18.3k have been supported by the Council, which are being funded from the Change Management Reserve.

Current Month Issues

- Though cash balances remain higher than originally expected, partly due to the capital programme slippage, the interest earned on investments for the remainder of the financial year has improved marginally and the receipts for Q2 in early October have helped to increase the total interest income forecasts by £10.2k.
- Included in the budget was the anticipated receipt of £328k in relation to the Greenvale Homes VAT Share. Funds for Q2, when received, will put the current receipts up to £191k. Given that Green Vale Homes staff still forecast that the total entitlement for 2011/12 will overachieve the original budget we have now increased the forecast to £350k with the favourable variance being transferred as a revenue contribution towards capital works.

Future Issues

- Nothing to report

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Earmarked Reserves

Earmarked Reserves (cash-backed items only)	Economic Regen Reserves							
	Change Manag't	Corporate Contingency Reserve	Planning LABGIS	Core Strategy	Econ' Regen'	Budget Volatility	Single Status	Homeless' Reserve
	AN060103	AN060123	AN060107	AN060108	AN060109	AN060110	AN060111	AN060127
Balance at 01/04/11	271.6	104.7	95.0	303.4	635.9	348.4	248.2	186.9
2010/11 Utilisation Deferred								
2008-09 Capita Performance								
Costs Bacup Leisure Hall/Ski Slope								
Appraisal of 7 Conservation Areas			(11.5)					
Tourism Study					(15.0)			
PRG - CCTV (2 locations)								
PRG - Improvements to Signage								
Planning - Core Strategy				(153.0)				
2011-12 Published Budget Utilisation								
Community Engagement Officer (ABG)								
Single Status - Revenue Support							(40.0)	
NWDA Officer (LABGI)					(45.0)			
NWDA Admin (LABGI)					(20.0)			
Climate Change Officer (ABG)								
Conservation officer			(23.8)					
Planning Conservation (LABGI)			(12.4)					
Env Health Officer (Health Monies)								
CPSO (£35k is Unapplied Grant)								
Elevate Commitment (Regen grant)								
Area Forums - local Grants								
2011-12 Other Utilisation Plans								
Leisure Trust Management								
Leisure Building costs								
Valley Centre Spend					(7.2)			
Valley Centre Acquisition & Remediation					(1,500.0)			
Single Status - Settlement payments							(19.9)	
Rossendale against recession					(10.0)			
Other Grants					(10.0)			
Map Allocations				(17.0)				
Core Strategy Printing				(6.2)				
Site Allocations Development Plan				(20.0)				
Letter Drop				(7.4)				
Supplementary Planning Documentation				(5.0)				
Evidence Gathering				(11.0)				
Employment Study				(6.2)				
Retail Study				(10.5)				
Digitisation				(3.8)				
Pension Strain	(9.8)							
Extended responsibility for Ski Rossendale	(36.9)							
Leisure Trust restructure	(18.3)							
Purchase Vehicles								
Stubbylee / Acc & Ross College								
To Economic Regen Reserve	20.2	(104.7)	(0.3)		1,063.1	(148.4)	(158.3)	
Reserve Estimates 31/3/12	226.8	0.0	47.0	63.3	141.8	200.0	30.0	186.9
Future Contributions/Utilisation Plans								
2012/13 Plans			(47.0)	(63.3)	(83.5)			(186.9)
2013/14 Plans					(29.0)			
2014/15 Plans					(29.3)			
Potential Reserve Balances	226.8	0.0	0.0	0.0	0.0	200.0	30.0	0.0

Minor Reserves	Balance Bfwd	Forecast	Added	Used	Regen Reserve	March 2012	March 2015
Directorate Investment Reserves							
Place Directorate	120.0		0.0	0.0	(120.0)	0.0	0.0
Business Directorate	93.0		0.0	0.0	(93.0)	0.0	0.0
Corporate Directorate	139.0		66.0	0.0	(139.0)	66.0	66.0
Health & Wellbeing	63.9		0.0	(63.1)	(0.8)	0.0	0.0
Performance Mgt	64.5		0.0	(6.6)	0.0	57.9	57.9
Contaminated Land	6.5		0.0	0.0	(6.5)	0.0	0.0
Pension Fund Reserve	356.0		0.0	0.0	0.0	356.0	356.0
IT Reserve	60.1		0.0	0.0	0.0	60.1	0.0
	903.0		66.0	(69.7)	(359.3)	540.0	479.9

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Earmarked Reserves

Earmarked Reserves (cash-backed items only)	Vehicle Reserve	Leisure Reserves	Bacup N'hood Reserve	PRIDE Reserve	Perform Reward Grant	Transitional Budgetary Support	Aread Based Grants	Other Minor Reserves	Total
	AN060115	AN060118	AN060125	AN060126	AN060120	AN060129	AN060121		
Balance at 01/04/11	262.5	844.8	135.0	177.0	397.0	0.0	392.2	903.0	5,305.6
2010/11 Utilisation Deferred									
2008-09 Capita Performance								(6.60)	(6.6)
Costs Bacup Leisure Hall/Ski Slope			(15.0)					0.00	(15.0)
Appraisal of 7 Conservation Areas								0.00	(11.5)
Tourism Study								0.00	(15.0)
PRG - CCTV (2 locations)					(59.0)			0.00	(59.0)
PRG - Improvements to Signage					(40.0)			0.00	(40.0)
Planning - Core Strategy								0.00	(153.0)
2011-12 Published Budget Utilisation								0.00	
Community Engagement Officer (ABG)							(33.4)	0.00	(33.4)
Single Status - Revenue Support								0.00	(40.0)
NWDA Officer (LABGI)								0.00	(45.0)
NWDA Admin (LABGI)								0.00	(20.0)
Climate Change Officer (ABG)							(23.9)	0.00	(23.9)
Conservation officer								0.00	(23.8)
Planning Conservation (LABGI)								0.00	(12.4)
Env Health Officer (Health Monies)								(28.10)	(28.1)
CPSO (£35k is Unapplied Grant)								(35.00)	(35.0)
Elevate Commitment (Regen grant)								0.00	0.0
Area Forums - local Grants				(70.0)				0.00	(70.0)
2011-12 Other Utilisation Plans									
Leisure Trust Management		(137.4)						0.00	(137.4)
Leisure Building costs		(447.0)						0.00	(447.0)
Valley Centre Spend								0.00	(7.2)
Valley Centre Acquisition & Remediation								0.00	(1,500.0)
Single Status - Settlement payments								0.00	(19.9)
Rossendale against recession								0.00	(10.0)
Other Grants								0.00	(10.0)
Map Allocations								0.00	(17.0)
Core Strategy Printing								0.00	(6.2)
Site Allocations Development Plan								0.00	(20.0)
Letter Drop								0.00	(7.4)
Supplementary Planning Documentation								0.00	(5.0)
Evidence Gathering								0.00	(11.0)
Employment Study								0.00	(6.2)
Retail Study								0.00	(10.5)
Digitisation								0.00	(3.8)
Pension Strain								0.00	(9.8)
Extended responsibility for Ski Rossendale								0.00	(36.9)
Leisure Trust restructure								0.00	(18.3)
Purchase Vehicles	(43.5)							0.00	(43.5)
Stubblelee / Acc & Ross College			(100.0)					0.00	(100.0)
To Economic Regen Reserve	0.5	0.4			0.0		(313.2)	(359.30)	0.0
Reserve Estimates 31/3/12	255.0	312.0	20.0	107.0	298.0	790.0	21.7	540.0	3,239.5
Future Contributions/Utilisation Plans									
2012/13 Plans	35.5	(312.0)	0.0	(70.0)	(113.1)	(158.0)	(21.7)	(60.1)	(1,080.1)
2013/14 Plans	(158.0)			(70.0)		(405.0)		0.0	(662.0)
2014/15 Plans	(68.5)					(227.0)		0.0	(324.8)
Potential Reserve Balances	64.0	0.0	20.0	(33.0)	184.9	0.0	0.0	479.9	1,172.6

Current issues

October saw the introduction of the Stubblelee college project which will utilise part of the Bacup Neighbourhood Reserve and the allocation of future year plans for the Planning LABGIS Reserve.

The above allocations to the Economic Regeneration Reserve are provisional - the final reclassifications will be determined as part of the closure of accounts process and will depend upon the final outcome on the General Fund.

The HMRC refund is yet to be reflected in the above reserves.

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Grants Unapplied

Grants Unapplied (* denotes a capital grant)	Commun' for Habitats	Mortgage Rescue	Empty shops revival	Housing Capital Pot *	Disabled Facilities Grants *	Big Lottery Grants *	Regenerat'n Grants *	Commun' for Health	Total
Balance at 01/04/11	25.2	48.8	52.6	543.1	0.0	62.9	506.9	174.0	1,413.5
New Funds Received 2011/12									
Government grant received/expected					353.0				353.0
Other contributions					200.0				200.0
Total Funds Available	25.2	48.8	52.6	543.1	553.0	62.9	506.9	174.0	1,966.5
Planned Utilisation in 2011/12									
Computer Equipment									0.0
Playground upgrades to capital						(62.9)			(62.9)
Housing Capital Programme									0.0
Disabled Facilities Grants				(146.0)	(553.0)				(699.0)
Compulsory Purchase Orders				0.0					0.0
Other Housing Capital Programme				(24.0)					(24.0)
Homelessness (incl Clare House)		(48.8)		0.0					(48.8)
Elevate Programme utilised to date							(506.9)		(506.9)
Anticipated Balance 31/3/12	25.2	0.0	52.6	373.1	0.0	0.0	0.0	174.0	624.9
Future Utilisation Plans									
2012/13	(16.8)			(170.0)					(186.8)
2013/14				(170.0)					(170.0)
2014/15				(33.1)					(33.1)
Potential Reserve Balances	8.4	0.0	52.6	0.0	0.0	0.0	0.0	174.0	235.0

October has seen several adjustments to housing projects and their funding – the figures affected have been coloured orange above. (see also the capital programme on page 30).

Mortgage Rescue monies are now being used for homelessness projects, including supporting the costs of works at Clare House. Capital receipts will now be used to temporarily fund costs related to Compulsory Purchase Orders (CPOs) until the properties are sold. Both of these changes have enabled Housing Capital Pot funds to be retained to top-up the ongoing Disabled Facilities Grants for at least the coming 2 years, though these funds are not being replaced now that the Comprehensive Spending Review withdrew the Housing Capital Pot grant regime.

Staff Costs

Across the whole of the Council staff savings increased in October to £135k. Of the 9.5 FTE vacant posts there have been restructures during 2011/12 which will remove those highlighted in grey from the ongoing establishment as contributions towards the MTFs savings required.

Employment Costs Period 7 - October 2011	YTD		Variance to Sept (Adv)/Fav £000	Variance last reported £000	Change in October (Adv)/Fav £000	Original Budget Staff FTEs	Current Vacant Posts
	Budget £000	YTD Actual £000					
Place Directorate							
Communities Service	883	861	22	15	7	45.2	3.0
Customer Services	295	305	(10)	(9)	(2)	13.4	0.0
Operations Service	828	826	2	(0)	2	48.4	0.0
Business Directorate							
Building Control Services	128	128	0	0	(0)	5.0	0.0
Legal & Democratic Services	255	252	3	3	0	12.9	0.0
Planning Services	275	258	17	14	4	13.3	1.0
Local Land Charges	45	45	(0)	0	(0)	2.0	0.0
Licensing	144	133	11	11	(1)	6.8	0.0
Health, Housing & Regeneration	578	540	38	34	4	20.4	1.0
Corporate Services							
Corporate Management	230	209	21	18	3	6.0	1.0
Finance & Property Services	405	389	16	14	1	21.2	1.5
People & Org. Performance	192	176	16	12	4	8.5	2.0
Total	4,258	4,123	135	112	22	203.0	9.5

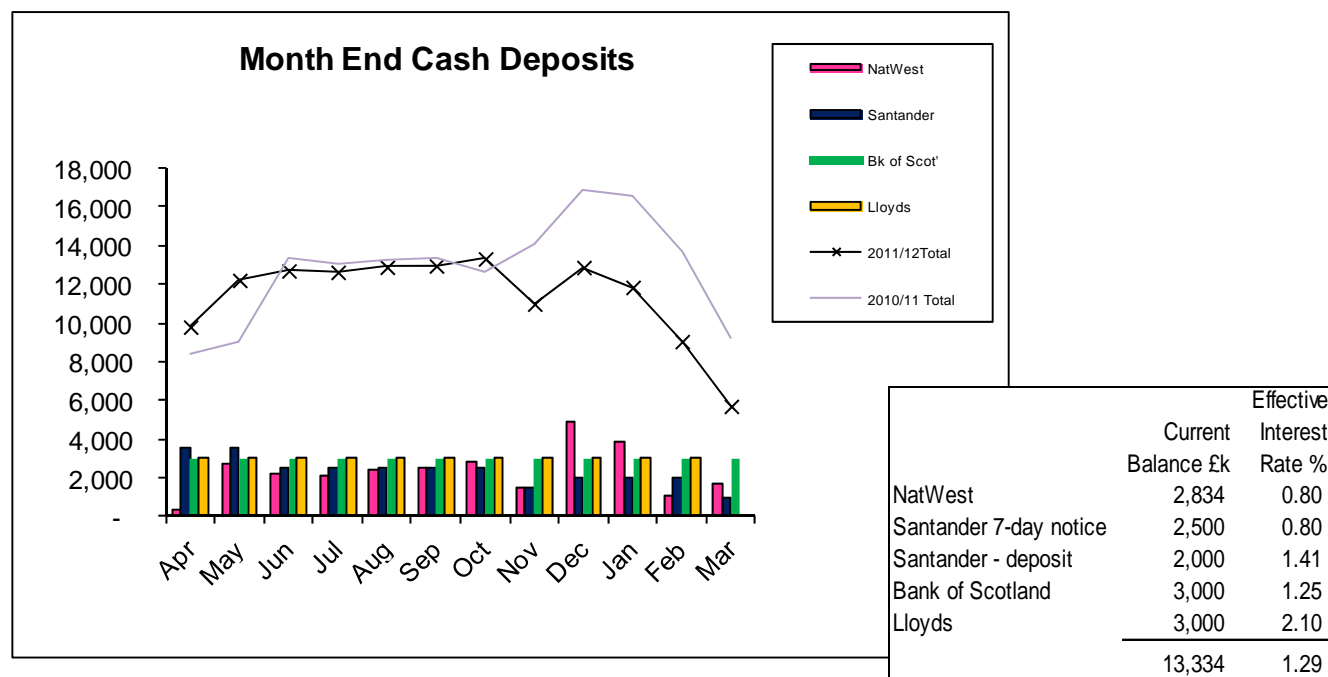
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Treasury Management & Cash Flow Monitoring

Cash Flow Management

The Council's bank balances at 31st October 2011 were £13,334k, compared to £12,969 in September.



The cash flow predictions above include the payment to acquire the Valley Centre in early November. Cash outflows from December to March reflect the pattern of revenue incomes up until the end of January and the anticipated capital works relating to the Leisure and Regeneration investment projects.

In the middle of October the £3m Bank of Scotland investment which matured was re-invested for a further 3 months earning interest of 1.25%, raising the average duration to 55 days. This investment decision balances cash flow flexibility with funds security at a time of great turmoil in the financial markets. As a result, the effective interest rate shown above has fallen to 1.29% from 1.45% last month and the 1.62% being earned back in the summer. However, this is still well above the Sector model portfolio which has an effective interest rate of just 0.81% as investments are kept very short-term resulting in an average duration of 9 days.

Deposits and Interest Earned

The forecasts for interest income now include the October investment of £3m at 1.25% for 3 months and an assumption that a similar arrangement might follow again in January.

Interest	Budget 11/12	Forecast 11/12	Variance Fav/(Adv)	Change Fav/(Adv)	as at 31 Oct 2011	Gross Rate %	Interest Paid
Revenue					NatWest instant access	£1M+	0.80 Quarterly
Interest payable	(14.0)	(9.0)	5.0	0.0	Santander - 7 day notice	£500+	0.80 Monthly
Interest income	82.0	92.4	10.4	10.2	Santander - deposit	£2m 6 mths	1.41 Dec 2011
Net Interest	68.0	83.4	15.4	10.2	Bank of Scotland	£3m 3 mths	1.25 Jan 2012
Capital					Lloyds	£3m 364 days	2.10 Mar 2012
Interest payable	(124.5)	(124.5)	0.0	0.0	Lancashire County Council		0.70 Quarterly
Interest income	31.0	59.6	28.6	3.9			
Net Interest	(93.5)	(64.9)	28.6	3.9			

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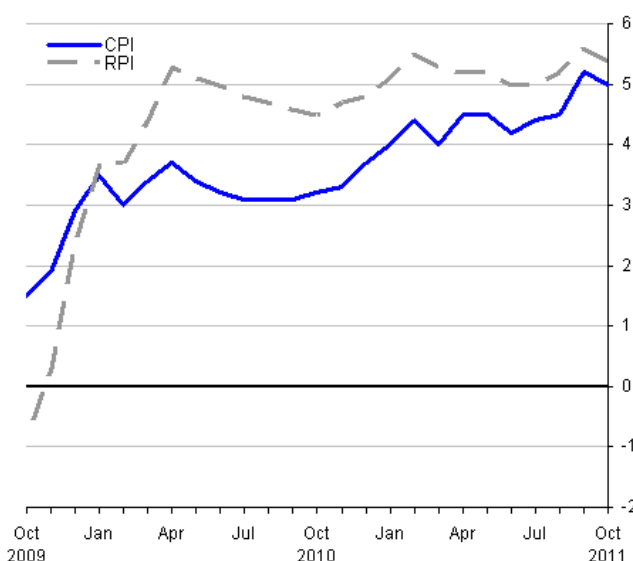
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Economic Outlook (as at 15th November 2011)

CPI annual inflation (the Government's target measure) was 5.0% in October, down from 5.2% in September. The retail prices index (RPI) dropped similarly to 5.4%.

The largest downward pressures to the change in CPI annual inflation between September and October came from falls in the cost of food (due to significant and widespread discounting by supermarkets and good harvests for certain produce), air fares and petrol.

The largest upward pressures came from increases in the cost of clothing, electricity and gas.



Interest rate forward predictions

The October monthly report by treasury management advisors Sector has confirmed similar economic forecasts as those reported last month.

“The Market uncertainty showed little signs of dissipating with a resolution to the Eurozone debt crisis no closer and global growth concerns growing. Equity markets have remained volatile and investors continue to favour safe haven homes for their investments.”

as at	Dec	Mar	Jun	Sept	Dec	Mar	Jun	Sept
27 Oct 2011	2011	2012	2012	2012	2012	2013	2013	2013
Base Rate	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.75%
25yr PWLB	4.20%	4.20%	4.20%	4.30%	4.30%	4.40%	4.50%	4.60%

Treasury Management Practices and Prudential Indicators

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

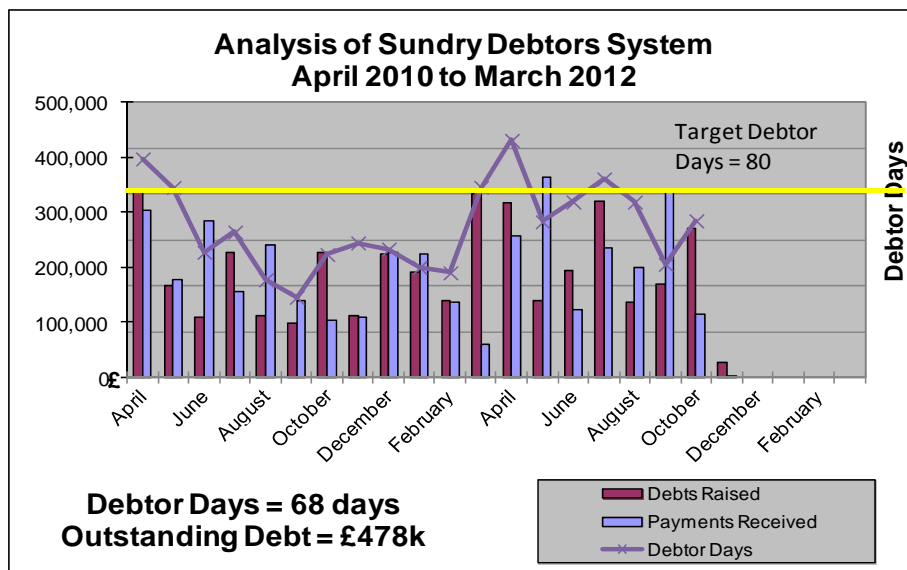
The new Treasury Management Practices approved in February 2011 changed the maximum investment with any single institution to the greater of £5m or 50% of total funds available, and £10m across a single group. On the 17th October the amount in the NatWest business account rose to £6.2m and remained above the £5m limit for 3 days until the £2.8m precepts were paid out on the 20th October. Given the understanding officers had of the temporary nature of this issue the decision was taken not to transfer the excess to the Santander 7-day notice account as such an action would also tip investments in Santander over the £5m limit.

The next investment to mature will be the £2m invested in Santander which will return on the 20th December.

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Sundry Debts Monitoring



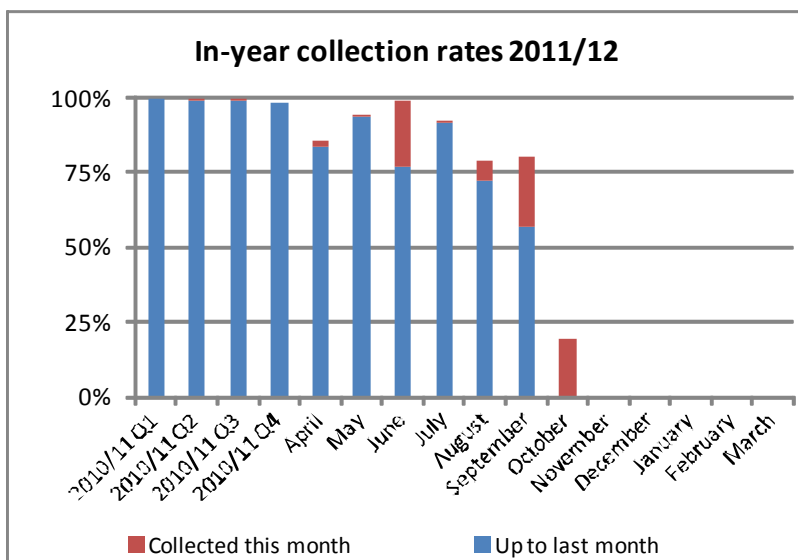
An important facet of cash flow management is the prompt collection of debts.

Of the debts outstanding at the year-end a further £2k was collected in October, bringing the total collected to date to 87.2%.

The table below shows the total sundry debts outstanding at the end of October. Almost 63% of this debt relates to invoices raised in October.

Over £317k of invoices were raised in October, including £169k of Q2 bills relating to waste and recycling. This brings the total of new invoices raised in 2011/12 to £1,641k.

Members will note from the table opposite the good progress in October on collecting debts from June and September. However, the volume of invoices raised in October has pushed the debtor days performance up to 68 days compared with 48 days last month and the target of 80 days.



Debts Outstanding	Mar 2010	Mar 2011	30 Sept 2011		31 Oct 2011		Doubtful Debt Prov'n	
	£k	£k	£k	£k	£k	£k	rate	value
Earlier Debt	460.0	41.7		39.3		37.7	100%	37.7
2010/11 Debt		477.5		29.1		28.7	various	17.0
2011/12 Debt								
Q1 Apr			56.0		48.6		10%	4.9
Q1 May			9.3		9.0		10%	0.9
Q1 Jun			46.2	111.5	1.9	59.5	10%	0.2
Q2 Jul			27.8		27.1		10%	2.7
Q2 Aug			39.2		29.9		10%	3.0
Q2 Sept			77.5	144.5	35.3	92.3	10%	3.5
Q3 Oct			4.4		255.0		10%	25.5
Q3 Nov					4.4		10%	0.4
Q3 Dec				4.4		259.4	10%	0.0
Total Debt o/s	460.0	519.2		328.8		477.6		95.8

The increase in the outstanding debt balance has pushed the potential bad debt provision requirement up to under £96k (from £83k in September).

Against this the Council still has a provision available of £124k.

Following reports to Policy Overview and Scrutiny Committee work has begun on collating data for c£307k of debts registered on the Land Charges Register but not shown within the figures here. Further information on these debts will be provided in future monitoring reports.

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Capital Resources

Table 1 - 2011/12 receipts

Major Receipts:	Original		Total	Surplus /
	Expect'ns	Received	Forecast	(Deficit)
	£000	£000	£000	£000
Capital Receipts				
Land & Property Sales	100	32	100	-
Equity Release Repayments		14	14	14
Cost of sales		(3)	(8)	(8)
	100	43	106	6
Revenue Receipts				
GVH - Vat Shelter	328	77	350	22

Table 2 - Useable Capital Receipt Balances

Useable Capital Receipts Forecast	£ 000
Balance B'fwd 01/04/11	1,224
Capital Receipts 2011/12	106
	1,330
Revenue Contributions (RCCO)	
VAT Shelter after Pensions	22
Leisure & Regen Reserves	1,947
other Earmarked Reserves	290
from Revenue Operations	218
Total Capital Resources Available	3,807
Capital Programme spend	(3,393)
Capital Resources at 31/03/2012	414
Reserved for housing capital wks	(229)
Unreserved Capital Receipts	185

Historic issues

VAT Shelter payments continue, with an original budget of £328k built into the 2011/12 revenue budget. Current estimates from Green Vale Homes staff show that the Council could receive over £500k, resulting in a favourable variance of £198k which may be available to support capital works. See below for latest update, but forecast above is maintained at a prudent level.

Current issues

Of the three properties sold at auction in early August only one has completed to date. The other 2 properties will add around £35k to the receipts above (net of auction fees) when the sales are finally completed, one of which is due the first week of November. The total sales receipts for 2011/12 are still expected to meet the £100k target. The second tranche receipt relating to Bacup Hub is due to commence in November at instalments of £1.6k per month for the next 2 years.

Net VAT Shelter receipts at the end of October stood at £77k (page 23). Greenvale Homes have announced that the Q2 payment is imminent at a value of £114k and expect the full year value to exceed the original budget. As a result, the Council forecasts in Table 1 above have been increased to £350k with the variance being contributed towards capital works in Table 2.

The housing programme has seen 3 changes during October - the costs for the 4 Compulsory Purchase Orders under way have reduced by £76k; the £287k Decent Homes Assistance programme is not expected to require funding until 2012/13 and the £75k required to support Clare House is now coming from revenue provisions. The programme also now includes £100k works at Stubbylee to facilitate the college project, funded from reserves. As a consequence, the capital receipts earmarked for housing are expected to be £229k at the year end and the unapplied Housing Capital Pot grant is expected to close the year at £372k (see page 26).

Financing the Capital Programme

The revised programme of works now stands at £8,406k. Of the total programme £938k is to be funded from capital receipts and £2,455k from earmarked reserves and operational revenue contributions. With the additional VAT shelter receipts the projected balance on the Useable Capital Receipts reserve at March 2012 is now £414k, with £229k ring-fenced for housing and £185k available for other projects.

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RCCO is Revenue Contribution to Capital Outlay

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Capital Programme Spending

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

SERVICE AREA	2011/12 Budget including slippage	Period 7 MONITORING		Full YR Forecast	Funding Arrangements				
		Total £000	Spend £000		Committ £000	Forecast £000	Grants/ Insurance	Capital Receipts	RBC RCCO
Place Directorate									
Place Operations	499	369	58	723	230	364	129	0	0
Customer Services & e Govt	32	42	24	69	0	0	69	0	0
Communities	200	175	21	211	193	7	0	11	0
Regeneration	54	11	0	54	0	0	0	54	2
Regeneration - Valley Centre	0	2	6	2,500	0	0	1,500	1,000	0
Corporate Support Services									
Finance & Property Services	462	135	77	494	15	319	100	60	2
Leisure Facilities	5,160	268	45	2,660	0	113	447	2,100	0
Other PRG Projects	126	67	38	141	6	0	135	0	0
Housing									
	1,497	784	2	1,554	1,344	135	75	0	0
	8,030	1,853	271	8,406	1,788	938	2,455	3,225	4

Current issues

The capital programme decreased by £352k in October with the update of the costs of CPOs and the transfer of Decent Homes Assistance costs into 2012/13, but rose again by £100k with the inclusion of works at Stubbylee to facilitate its use by Accrington & Rossendale College.

By the end of October spend and commitments so far have reached 26% of the revised programme (20% in September), with significant activity in the month as follows:

- Disabled facilities grants of £50k have been undertaken, bringing the total for the year so far to £279k (40% of the annual programmed spend).
- Further works of £78k have been incurred on the Clare House project bringing the total for the year so far to £272k (64% of programmed spend).
- Orders have been placed for £39k of works at the Whitworth Memorial Gardens and £93k for the upgrade to Victoria Park play area.
- The Marl Pits Leisure Project has incurred a further £73k
- Resurfacing at Whitworth Pool to meet disability requirements has been supplied through Claw to the value of £14k
- Costs relating to the Valley Centre regeneration project have begun with £8k spent in October and the main acquisition costs due to be incurred in early November.

Capital programme progress to date

At first glance the capital programme may look to be progressing slowly, with only 25% spent or committed by the end of month 7. However, if the Leisure Investment & Strategic Regeneration projects are excluded, then current progress rises to 56%.

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Minimum Revenue Provision

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 2011/12 was £558.1k, of which £433.6k related specifically to operational vehicles and equipment.

(table withdrawn this month – no activity in October)

As reported since July, capital resources continue to be stretched and £125k of works on page 31 are planned to be funded from internal borrowing which will add a further £4.4k to the MRP payments each year, representing an adverse variance on the revenue account of £2.6k. This variance has been shown in the Non-distributed Costs area on pages 22 and 23.

Section 106 Receipts Monitoring

At the beginning of the year there was an opening balance of £484k on the deposits made by developers conditional to planning applications, including £319k for Rossendale Borough Council projects.

The table below shows details of deposits in 2011/12, for a mixture of RBC and LCC projects as well as the planned use of these deposits during the year.

<u>Section 106 Agreements</u>	Third Party Projects	RBC Revenue Projects	RBC Capital projects	Total Held
	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
Balance b fwd at 1st April 2011	166.6	255.6	56.0	478.2
Deposits received / invoiced in 2011/12	85.5	96.0		181.5
Deposits applied in 2011/12		-3.4	-48.0	-51.4
Current Balance	252.1	348.2	8.0	608.3

Interim Balance Sheet

The table on the following page shows the interim Balance Sheet position of the Council as at the end of October. There are several notes below which attempt to tie back certain figures to the monitoring information contained within the earlier pages of this report.

The significant changes since April include the impact of spending to date on Council-owned assets through the capital programme and their respective impacts on the Reserves. The current assets and liabilities reflect the collection of some of the major year-end debts relating to central government and other public bodies or partners as well as the increase in creditors relating to the flow of collection fund receipts to preceptors.

Notes

- 1 As per General Fund prediction on page 2
- 2 As per Earmarked Reserves on page 25, excl Valley Centre £1.5m item not yet spent
- 3 As per page 30, but taking into account only current spend rather than the full programme
- 4 As per page 26, but taking into account only current spend rather than the full programme
- 5 Capital investment in Council assets as at the end of October, not the full programmed spend
- 6 As per Bank and Investment balances on page 27
- 7 Movement includes £2.8m of Collection Fund receipts due to other precepting authorities
- 8 Includes sundry debts on page 29, movement is mainly collection of year-end debts from central government. See page 34 for further details.

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BALANCE SHEET	Rossendale Borough Council			Note
	31st March		Movement in	
	2011	31st Oct 2011	2011/12	
	£000s	£000s	£000s	
Property, Plant & Equipment				
Other Land and Buildings	12,528	13,280	752	5
Vehicles, Plant, Furniture & Equipment	3,280	3,468	188	5
Infrastructure	355	355	-	
Community Assets	336	336	-	
Assets under construction	310	623	313	5
Surplus Assets	1,090	1,090	-	
	17,899	19,152	1,253	
Intangible Assets	210	279	69	5
Long-term Investments	2,102	2,102	-	
Long-term Debtors	101	147	46	
Long-term Assets	20,312	21,680	1,368	
Short-term Investments	7,500	10,500	3,000	6
Inventories	37	37	-	
Short Term Debtors	4,197	2,414	(1,783)	8
Cash and cash equivalents	1,865	2,834	969	6
Assets held for sale (>1yr)	94	94	-	
Provision for Impairment	(1,066)	(1,042)	24	
Current Assets	12,627	14,837	2,210	
Short-term Borrowing	(184)	(184)	-	
Short-term Creditors	(2,349)	(5,964)	(3,615)	7
Current Liabilities	(2,533)	(6,148)	(3,615)	
Long Term Borrowing	(4,232)	(4,324)	(92)	
Provisions	(1,029)	(809)	220	
Net Pensions Liability	(21,929)	(21,929)	-	
Long- term Liabilities	(27,190)	(27,062)	128	
Net Assets	3,216	3,307	91	
Represented by:				
Useable Reserves				
General Fund	963	1,026	63	1
Earmarked Reserves	5,950	4,739	(1,211)	2
Capital Receipts Reserve	1,224	1,237	13	3
Capital Grants Unapplied	1,414	1,270	(144)	4
	9,551	8,272	(1,279)	
Unusable Reserves				
Revaluation Reserve	3,037	3,037	-	
Available-for-sale Financial Instruments Reserve	1,455	1,455	-	
Pension Reserve	(21,929)	(21,929)	-	
Capital Adjustment Account	11,105	12,475	1,370	5
Deferred Capital Receipts	6	6	-	
Collection Fund Adjustment Account	(9)	(9)	-	
	(6,335)	(4,965)	1,370	
Total Reserves	3,216	3,307	91	

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In the current assets on the previous page are 'Short Term Debtors' and these consist of ongoing debts for sundry services as shown each month on page 29 as well as those for Council Tax and the more specific year-end accrual amounts. The table below shows progress to the end of October in collecting those debts.

Debtors	31 st March	31 st October	Movement Fav/(Adv) £000s
	2011 £000s	2011 £000s	
Central Government Bodies	977	265	712
Other Local Authorities	922	603	319
Other entities and individuals			
Council Tax	519	417	102
Advance Payments	139	33	106
Year-end Debtors	1,121	517	604
Sundry Trade Debtors	519	477	42
Total	4,197	2,312	1,885
Less impairment	(1,066)	(1,042)	(24)
Net Balance at 31st March	3,131	1,270	1,861

Central and local government debts relate mainly to Council Tax precepts, Business Rates and the reclaim of VAT each month.

Council Tax arrears here are just the Rossendale portion of the total debts.

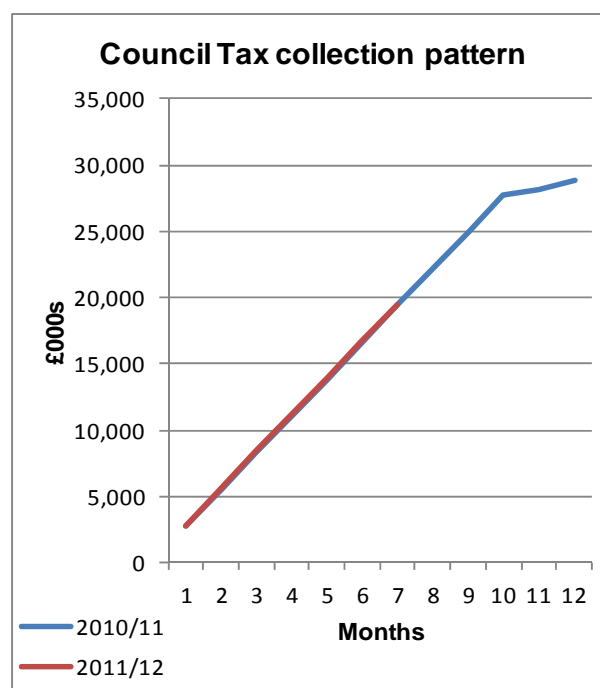
Of the 'Year-end Debtors' 85% of the debt remaining in October relates to overpaid benefits for which full provision is made for impairment.

Of the £102k movement in Council Tax arrears attributable to Rossendale Borough Council shown above, £24k has been written off, hence the movement in the impairment reserve. No other amounts have been

written off since April.

The Council Tax arrears above relate only to previous financial years. Progress on collecting this year's revenue is shown in the table and chart below.

Council Tax Collection for 2011/12 (as at 31st October)	2010/11 £000s	2011/12 £000s
Opening Debit	39,175	39,372
Net increase/decreases to date	(57)	(56)
Exemptions	(1,497)	(1,349)
Discounts	(2,791)	(3,162)
Write-offs	(190)	(140)
Benefit Entitlement	(5,932)	(5,719)
Amount to be collected	28,708	28,946
Received to end October	19,414	19,484
Percentage collected to date	67.03%	67.31%



After exemptions, discounts and benefits the total amount of Council Tax to be collected has risen from £28,708k in 2010/11 to £28,946k as at the end of October. This amount will continue to change marginally throughout the year as the circumstances of residents change.

To the end of October 2011 a total of £19,484k had been collected, which is just marginally better than the position in October 2010.

The chart on the right above shows how the pattern of income progressed through 2010/11, with income slowing in February and March. In 2010/11 the total collected was 97.6% and based on performance above, the current year may reach the target of 97.8%.

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Glossary

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 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 or loss of interest. For the Council this is the balance on the NatWest account. 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.

Full Time Equivalent (FTE)

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. 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.

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.

National non-domestic rates (NDR)

National non-domestic rates for commercial premises are set annually by the government and collected by all local authorities. The proceeds are redistributed through the Central Formula Grant.

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. The Sector model investment portfolio is the benchmark by which we measure our investment performance.

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آگر آپ کو ان معلومات کا ترجمہ یا سے تروف میں، آڈیو کیسٹ پر، یا انگریزی کے علاوہ کسی اور زبان میں اور کارڈ ریڈ برائے
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افیس، رٹےسٹل بی.بی.8 ۹ ایل.جےڈ. ای ٹیکانام ہوگاہوگا کرہا۔

Other formats available on request.

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