

Meeting of: The Cabinet

Date 13th March 2024

Time: 6.30pm

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



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

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

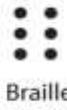
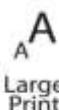
Supported by: Glenda Ashton, Committee and Member Services officer Tel: 01706 252423

Email: democracy@rossendalebc.gov.uk

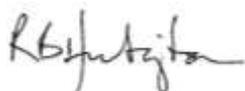
ITEM	Lead Member/Contact Officer	
A.	BUSINESS MATTERS	
A1.	Apologies for Absence	<p>Clare Birtwistle, Monitoring Officer 01706 252438 clarebirtwistle@rossendalebc.gov.uk</p>
A2.	Minutes of the last meeting To approve and sign as a correct record the Minutes of the meeting held on 7 th February 2024.	
A3.	Urgent Items of Business To note any items which the Chair has agreed to add to the Agenda on the grounds of urgency.	
A4.	Declarations of Interest <i>Members are advised to contact the Monitoring Officer in advance of the meeting to seek advice on interest issues if necessary.</i> Members are requested to indicate at this stage, any items on the agenda in which they intend to declare an interest. Members are reminded that, in accordance with the Local Government Act 2000 and the Council's Code of Conduct, they must declare the nature of any personal interest and, if the interest is prejudicial, withdraw from the meeting during consideration of the item.	
B.	COMMUNITY ENGAGEMENT	
B1.	Public Question Time Members of the public can register their question by contacting the Committee Officer. Groups with similar questions are advised to appoint and register a spokesperson. This is an opportunity to ask a question about an agenda matter which the Council may be	<p>Glenda Ashton, Committee and Member Services Officer</p>

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

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ITEM	Lead Member/Contact Officer	
	<p>able to assist with. A time limit applies for each question and you are only able to address the meeting once.</p> <p>To register for public question time your question must be received no later than 9.00am two working days prior to the day of the meeting by emailing democracy@rossendalebc.gov.uk Please give your full name, telephone number and include a copy of your question.</p> <p>At the meeting you will be invited to speak at the appropriate time, please begin by giving your name and state whether you are speaking as an individual member of the public, or as a representative of a group. (Question time normally lasts up to 30 minutes).</p>	<p>01706 252423 democracy@rossendalebc.gov.uk</p> <p>Please register an agenda related public question by emailing democracy@rossendalebc.gov.uk no later than 9.00am Friday 8th March 2024</p>
C.	CHAIR'S UPDATE	
C1.	Update from the Chair of the Overview & Scrutiny Committee	Councillor A Barnes
D.	KEY DECISIONS	
D1.	Retention and Disposal Policy	Councillor Lythgoe/Clare Birtwistle Head of Legal/Monitoring Officer 01706 252438 clarebirtwistle@rossendalebc.gov.uk
D2.	Debt Write Offs	Councillor Oakes/Karen Spencer Chief Finance Officer/S151 Officer 01706 252409 karens pencer@rossendalebc.gov.uk
E.	PERFORMANCE MATTERS	
E1.	Performance Management Report Q3 2023/24	Councillor Lythgoe/Clare Law Head of People and Policy 01706 252547 clarelaw@rossendalebc.gov.uk
E2.	Financial Monitoring Report Q3 2023/24	Councillor Oakes/Karen Spencer Chief Finance Officer/S151 Officer 01706 252409 karens pencer@rossendalebc.gov.uk



Rob Huntington
Chief Executive

Date Published: 5th March 2024

MINUTES OF: THE CABINET

Date of Meeting: Wednesday 7th February 2024

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

**Rob Huntington, Chief Executive
David Smurthwaite, Director of Economic Development
Clare Birtwistle, Head of Legal (Monitoring Officer)
Clare Law, Head of People and Policy
Karen Spencer, Chief Finance Officer (Section 151 Officer)
Andy Taylor, Head of Environmental Services**

Also present: 1 member of the public

1. APOLOGIES FOR ABSENCE

Apologies had been received from Councillor Lythgoe.

2. MINUTES OF THE LAST MEETING

Resolved:

That the minutes of the meeting held on 6th December 2023 were agreed as a correct record.

3. URGENT ITEMS OF BUSINESS

There were no urgent items.

4. DECLARATIONS OF INTEREST

There were no declarations of interest.

5. PUBLIC QUESTION TIME

There was a question from the member of public relating to affordable housing. A written response would be provided.

6. UPDATE FROM THE CHAIR OF THE OVERVIEW & SCRUTINY COMMITTEE

The Leader gave a brief overview of the items discussed at the Overview and Scrutiny Committees on 15th January and 5th February.

7. 2024/25 COUNCIL BUDGET AND MEDIUM TERM FINANCIAL STRATEGY

The Lead Member for Resources outlined the report which asked Cabinet to recommend that Council approve the revenue budget, a Council Tax increase, use of reserves and the proposed fees and charges.

Cabinet members were invited to comment on the report:

- The direction of travel is clearly outlined in the body of the report.
- Demonstrates the Council's financial pressures but we continue to set a lawful budget.
- Inflationary pressures and temporary accommodation continue to be a challenge.
- Rossendale Council receives 14% of the Council Tax collected.
- This is a dynamic document and will look at proposed savings.

- Officers were thanked for all their hard work.

Resolved:

Cabinet recommended that Council approve:

1. A revenue budget for 2024/25 of £10.623m, as detailed in the report.
2. A Council Tax increase of 2.99%, increasing the Council Tax rate for a Band D property from £299.49 to £308.44, an increase of £8.95 pa.
3. Use of £688k from the reserves to support the 2024/25 revenue budget.
4. The proposed fees and charges attached as Appendix 1.

Reason for Decision:

To set a revenue budget for 2024/25 of £10.623m.

The Council carefully considers and monitors the MTFs and the risks as set out in the report and in the Corporate Risk Register. The Council has a risk management strategy in place to identify and evaluate risks. Risks are identified, potential impacts are highlighted and controls and mitigations are set in place. The Council monitors and reports to Cabinet Members and Audit and Accounts Committee during the year.

The Council currently holds a number of earmarked reserves, these are funds set aside for funding future liabilities, however they are being used to fund the shortfall between how much the Council spends and how much funding the Council receives. Based on the estimates detailed in section 5 of the report, if no further savings/efficiencies or additional income is generated these reserves will be exhausted over the life of the current forecast.

Whilst the Council is currently developing several income generating regeneration schemes, which will support the budget in the longer term, it must remain focused on identifying and delivering further savings and income in order to ensure annual balanced budgets over the immediate and medium term. It must also ensure that all its budget resource allocations are directed to the core functions of the Council and that the use of its resources drives the delivery of the Council's Corporate Plan priorities.

Alternative Options Considered:

None.

8. CAPITAL PROGRAMME 2023/24 – 2027/28 AND CAPITAL STRATEGY 2024/25

The Lead Member for Resources outlined the report, which asked Cabinet to recommend that Council approve the Capital Programme and associated capital expenditure, and the Capital Strategy.

Cabinet members were invited to comment on the report:

- The programme was welcomed which was ambitious as always.
- The excellent progress around Disabled Facility Grants was noted.
- Grants received were testament to the hard work of our officers.

Resolved:

Cabinet recommended that Council approve:

1. The Capital Programme for 2023/24 – 2027/28 and associated capital expenditure of £11.064m.
2. The Capital Strategy 2024/25 as attached at Appendix B.

Reason for Decision:

The proposed Capital Programme for 2023/24 and up to 2027/28 represents an affordable plan, as indicated by the prudential borrowing performance indicators the Capital Strategy (Appendix B).

The deficit between capital resources and requirements over the future years looks set to continue. With severe pressures on the Council’s revenue resources throughout the MTFS it is likely that the Council will need to take out further external borrowing, as reflected in the capital programme financing estimates. This will lead to interest costs which will need to be included within the business case for each investment. When approving new schemes it is important that consideration is given to the impact they will have on the Council’s revenue budget through the Minimum Revenue Provision (MRP) charge.

Alternative Options Considered:

None.

9. TREASURY MANAGEMENT STRATEGY & TREASURY MANAGEMENT PRACTICES

The Lead Member for Resources outlined the report, which asked Cabinet to recommend that Council approve the Treasury Management Strategy statement, including the borrowing strategy. The Investment Strategy, including Investment Indicators. The Minimum Revenue Provision (MRP) Statement and to delegate minor amendments to the Chief Finance Officer and Lead Member.

Cabinet members were invited to comment on the report:

- The Council were proactive in the way money was managed.

Resolved:

Cabinet recommended that Council approve:

1. The Treasury Management Strategy Statement, including the borrowing strategy.
2. The Investment Strategy, including Investment Indicators.
3. The Minimum Revenue Provision (MRP) Statement.
4. To delegate any further minor amendments to the Chief Finance Officer in consultation with the Lead Member for Resources.

Reason for Decision:

Following consideration at Full Council, Members are asked to approve the adoption of the updated Treasury Management Strategy Statement and Treasury Management Policy and Practises, which will ensure continued compliance with the Code and continue to manage the Council’s exposure to financial risk.

In light of the current economic climate and potential resultant changing cash flow requirements, Members are asked to delegate any minor amendments required within year to the Chief Finance Officer in consultation with the Lead Member for Resources.

Alternative Options Considered:

None.

The meeting concluded at 6.50pm

_____ CHAIR _____ DATE

Subject:	Retention and Disposal Policy	Status:	For Publication
Report to:	Cabinet	Date:	13 th March 2024
Report of:	Head of Legal (Monitoring Officer)	Lead Member:	Environment and Corporate Services
Key Decision:	<input checked="" type="checkbox"/> Forward Plan <input checked="" type="checkbox"/>	General Exception <input type="checkbox"/>	Special Urgency <input type="checkbox"/>
Equality Impact Assessment:	Required: No	Attached: No	No
Biodiversity Impact Assessment:	Required: No	Attached: No	No
Contact Officer:	Sattar Hussain	Telephone:	01706 252459
Email:	sattarhussain@rossendalebc.gov.uk		

1. RECOMMENDATIONS

- 1.1 That Cabinet approves the Retention and Disposal Policy and its related schedule.
- 1.2 That any future minor amends to the Policy and related schedule be delegated to the Data Protection Officer in consultation with the Lead Member.

2. EXECUTIVE SUMMARY

- 2.1 The Retention and Disposal Policy and related schedule have been refreshed and aims to:
 - Set out limits for the retention of personal data and to ensure that those limits, as well as further data subject rights to erasure, are complied with;
 - Ensure that the Council complies fully with its obligations and the rights of data subjects under Data Protection Legislation;
 - Ensure that excessive amounts of data are not retained by the Council and to improve the speed and efficiency of managing data.
- 2.2 Overview and Scrutiny Committee considered the report and draft Policy and recommends its approval to Cabinet.
- 2.3 Since the matter was considered by Overview and Scrutiny a number of minor amends have been made to the schedule which relates predominantly to the removal of Right to Buy Applications and Administration as the Council no longer have such applications in place. The reference to audio recordings has also been removed as we don't have this in place. Some changes to titles, numbering within the document and telephone numbers have also been made. All such amends are to be considered minor in nature and would not materially change the content of the policy.

3. BACKGROUND

- 3.1 The Local Government Act 1972, requires local authorities to have "proper arrangements in place" to deal with Council records. Rosendale Borough Council is fully committed to ensure compliance with the objectives and obligations of the General Data Protection Regulation 2016 (GDPR) and the Data Protection Act 2018 (DPA). The legislation regulates the way in which personal information about individuals, whether held on computer or in a manual filing system, is obtained, stored, used and disclosed. The legislation grants rights to individuals to see the data stored about them, to require modification of the data if it is wrong and, in certain cases, to compensation. The provisions amount to a right of privacy for the individual.
- 3.2 The Council's current Retention and Disposal Policy has been in place for several years, however, as technology has developed, legislation has changed, and the areas of work undertaken by the Council have grown, it has become necessary to review the Records

Retention and Disposal Policy, to ensure that it remains fit for purpose and complies with legislative requirements.

- 3.3 The Council should define its procedures for the disposal and destruction of information. This should include, but not be limited to, identification and authorisation procedures and the roles and responsibilities of members of staff and third parties.

4. DETAILS

- 4.1 The Council recognises that its records are an important public asset and are a key resource to accountability and effective operation. The revised policy ensures that the Council is able to minimise data retention where possible and assists in setting out procedures to determine how and when to dispose of personal data. Additionally, having a well-managed and enforced data retention policy in place can help to reduce the amount of excessive, and often redundant, information stored on the Council's servers.
- 4.2 The revised policy sets out where and how personal data is held, provides a brief overview of Data subjects' key rights under data retention, and a summarised overview of the various technical and organisational protection measures that the Council should enforce under data retention. It also sets out the roles and responsibilities for ensuring that data retention periods are enforced.
- 4.3 This policy governs and ensures compliance with the newly drafted Rossendale Borough Council's Data Retention Schedule. The revised retention schedule layout combines all Service Retention periods which were previously captured in separate schedules and policies and includes a requirement to set out what action is taken after the retention period has ended. These actions are either to destroy, anonymise or archive under certain conditions. The revised schedule layout, with inclusion of set actions, should aid in the enforcement of retention periods and satisfies the audit requirement to identify and record information that is archived by the Council.
- 4.4 The review of the Retention and Disposal Policy has been undertaken in consultation with service managers across all departments to ensure that all work streams are incorporated. In addition, the review has been undertaken to reflect requirements in the GDPR and DPA which require that records containing personal data are not kept longer than necessary for their lawful purpose.
- 4.5 Overview and Scrutiny considered the report and draft Policy on 15th January 2024.

In response to members' questions the following clarification was given:-

After the required retention period the entire document would be destroyed.

- Anonymity would be achieved by redacting personal data. This included redacting information which did not relate to the person requesting the information regarding Subject Access Requests (SARs).
- The difference between minor and major changes were that minor changes would not materially change the policy or document, whereas major changes would.
- The decision maker for changes would be the Data Protection Officer, in consultation with the responsible officer and the Lead Member.
- The Data Protection Officer role was situated within the Legal Team.
- The Records Management Society was an organisation used for information management and looked at governance.

It was agreed to provide a written response in relation to how the policy fits in with members who use their own device for Council purposes. The response was it has been confirmed that when someone ceases to be a councillor, their email and IT accounts are deleted. This means that they will no longer be able to access any information previously available to them as a councillor, regardless of whether it was being accessed from a Council device or a personal device. In essence, everything is deleted in line with the policy and legislation.

4.6 Having considered the report and responses to queries it resolved to recommend that the Policy and its related schedule be approved by Cabinet and that any future minor amends be delegated to the Data Protection Officer in consultation with Lead Member. Light touch reviews will continue as necessary with any further major changes being reported back to Cabinet.

4.7 A number of minor amends have been made to the schedule since its consideration by members at Overview and Scrutiny in that reference to Right to Buys has subsequently been deleted, a telephone number was outdated and certain titles updated to reflect the current position. All such amends are minor in nature and do not materially change the policy.

5. RISK

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

- Failing to comply with the storage limitation and closely related data minimisation and accuracy principles can lead to substantial fines that would have a high impact on the Council.
- There may be additional reputational implications if the Information Commissioner's Office were to investigate the council following a failure to comply with UK GDPR principles regardless of the final decision.

6. FINANCE

6.1 There are no direct financial implications arising out of this report.

7. LEGAL

7.1 The Council is under an obligation to ensure it complies with UK data protection law, and the adoption of this policy strengthens the Council's compliance with the relevant data protection legislation.

7.2 Records Retention and Disposal is key to good information governance. Providing clear timescales to staff and customers as to how long their data and other Council information is held ensures compliance with relevant legislation including the GDPR, DPA, FOIA and EIR. A policy setting out appropriate timescales and legal justification for retention periods, is necessary to demonstrate compliance with legislation, and reduces the risk of legal challenge, from information being held unlawfully.

8. POLICY AND EQUALITIES IMPLICATIONS

8.1 The amended policy has been prepared in consultation with all service area managers and Corporate Management Team. There are no equality implications arising out of this report.

9. REASON FOR DECISION

9.1 The adoption of this updated policy will further enhance the Council's compliance with the UK GDPR and Data Protection Legislation and ensure compliance with all relevant legislation.

Background Papers	
Document	Place of Inspection
Current Policy	Data Retention Policy Rossendale Borough Council
Amended Policy	Attached as Appendix 1



RETENTION & DISPOSAL GUIDELINES

1. Introduction

Rosendale Borough Council is fully committed to ensure compliance with the objectives and obligations of the General Data Protection Regulation 2016 (GDPR) and the Data Protection Act 2018 (DPA).

The processing of data by the Council is essential to services and functions and will often involve the use of personal and special category data. Compliance with the data protection legislation will ensure that such processing is carried out fairly and lawfully.

The legislation regulates the way in which personal information about individuals, whether held on computer or in a manual filing system, is obtained, stored, used and disclosed. The legislation grants rights to individuals to see the data stored about them, to require modification of the data if it is wrong and, in certain cases, to compensation. The provisions amount to a right of privacy for the individual.

The purpose of this policy is to provide guidance to ensure that there are effective and efficient processes in place in the way the Council handles and disposes of information.

This policy has been authorised by Cabinet, the Council's Corporate Management Team and the Data Protection Officer.

2. Scope of this Policy

2.1.0 These Retention Guidelines have been issued to support local authorities in the areas of the UK General Data Protection Regulations (UK GDPR) Data Protection Act 2018, Freedom of Information Act 2000 and the Local Government Act 2003. It has been issued by the Records Management Society of Great Britain after consultation with a number of local government authorities, their agencies and other experts in the field.

2.1.1 The Guidelines were developed to reflect an understanding of the administrative processes that give rise to record creation. This is intended to make the Guidelines independent of any particular format of record that might be historically created (e.g. card, register) or media (e.g. paper, electronic) and prolong the Guidelines' period of application.

- 2.1.2 The Guidelines are intended to cover the continuum of records and information from creation through to destruction or for retention for historical or research purposes.
- 2.1.3 Records sentenced for destruction under the Guidelines may be destroyed in accordance with the provisions of the Guidelines. Backup copies stored on alternative media (server/microfilm/paper) should also be destroyed. This is vital to ensure compliance with the requirements of UK GDPR / Data Protection (specifically GDPR Article 5 (1) (e) and Freedom of Information legislation. (FOI Code of Practice – Section 46)
- 2.1.4 The local authority or the agency acting for it should hold notification of the records destroyed in accordance with the Guidelines on its behalf.
- 2.1.5 Records for permanent preservation should be passed to the local authority's Archivist or its agency's place of deposit. In most cases this will be the appropriate local Record Office.

3. Transfer of Records to County Records or Storage

Records identified in the schedule as 'permanent' are marked 'Offer to Archivist'. The Archivist may choose to select a sample of the records for permanent preservation in the archives; the remainder should be destroyed as specified in the Guidelines. The sample may be random, selective or purposeful.

'Offer to Archivist for review' is used to indicate record classes where the Archivist will not usually be interested in retaining the class of records, but may wish to retain those concerning high profile or controversial policies/projects.

Records no longer required for administrative use may still retain sensitive information. The Archivist should be informed of sensitivity at the time of transfer of the material to the archives and an appropriate closure period agreed. The closure period should comply with Freedom of Information legislation and the authority's policy.

As there is no legal basis for the enforcement and support of these Guidelines, each local authority needs to ensure that the actions shown in the Guidelines are ratified internally within the local authority or its agency.

4. Litigation and Limitation of Scope

Whenever there is the possibility of litigation, the records and information that are likely to be affected should not be amended or disposed of until the threat of litigation has been removed.

Records that are the subject of Freedom of Information, Data Protection, Environmental Information Regulations etc official request or appeal, must not be destroyed until that request or appeal has been completed. To knowingly destroy a record when it is subject to a request/complaint is an offence.

The Limitations Act 1980 specifies time limits for commencing litigation. These Guidelines should only be used by local authorities for the disposal of common functional and housekeeping records as described in the Guidelines. It should be taken as a baseline for each authority to interpret and apply appropriately in accordance with local practice. These Guidelines are not intended to cover school records; however, the majority of school administration records can be sentenced under these Guidelines.

5. Destruction of Records

When records identified for disposal in the Guidelines are destroyed, a register of such records needs to be kept. For records not covered by the Guidelines, contact the Council's legal department or suitable experienced sources for further advice.

It is not sufficient to document that a quantity of records had been destroyed on a certain date. Enough details should be retained to identify which records have been destroyed.

Unless otherwise stated, paper documents are disposed of as follows:-

- Confidential documents are to be shredded or removed using a confidential waste collection.
- Public documents which do not contain confidential information are disposed of using the paper recycling bins.

6. Standard Operating Procedure

There are some records that do not need to be kept at all. Standard Operating Procedure (SOP) defines types of records which staff may routinely destroy in the normal course of business. However, the retention and disposal schedule may contain reference and instructions referring to them.

SOP usually applies to information that is duplicated, unimportant or only of short-term facilitative value. Unimportant records or information will include the following:

- 'with compliments' slips
- catalogues and trade journals
- telephone message slips
- non-acceptance of invitations
- trivial electronic mail messages or notes that are not related to agency business
- requests for stock information such as maps or plans
- advertising material
- out of date distribution lists
- working papers which lead to a final report

Duplicated and superseded material such as stationery, manuals, drafts, forms, address books and reference copies of annual reports may be destroyed under SOP.

Electronic copies of documents where a hard copy has been printed and filed, and thermal paper facsimiles after making and filing a photocopy, are also covered.

SOP should not be applied to records or information that can be used as evidence – to prove that something happened. If you are in doubt about what information is required, consult with Legal Services.

All of these may be destroyed by standard operating procedure that should be part of any ISO 9000 (Quality Management) system if applicable.

7. Responsibility

The Corporate Management Team

The Council's Corporate Management Team is responsible for procuring approval of this policy and has delegated authority to make any minor amends to the policy. The team is also responsible for approving and overseeing all information security related projects and initiatives.

Managers and Team Leaders

Managers and team leaders are responsible for ensuring: -

- record retention policies are implemented in their team
- record keeping systems and arrangement of records enable identification of records due for disposal
- records due for disposal are routinely identified and reviewed to ensure they are no longer required
- staff dispose of records only in accordance with policies set out in this policy
- records are disposed of appropriately considering their sensitivity, security classification and the media and format(s) in which they are held
- records of potential historic interest or research value are identified and transferred with agreement to the local Record Office
- evidence of the disposal process is kept

All Staff

Everyone is responsible for:

- following procedures and guidance for managing, retaining and disposing of records
- only disposing of records in accordance with the requirements outlined in this policy (if authorised to do so)
- ensuring that any proposed divergence from records retention and disposal policies is authorised by the senior management team

8. Reviewing the Schedule

This Retention and Disposal Schedule was first approved on 16th December 2004 and has been subject to review throughout. This updated policy has been authorised and approved by *Cabinet on and will be reviewed in 3 years' time or earlier in the event of change of legislation etc. Minor amends will be delegated to the Data Protection Officer in consultation with Lead Member*

This Guideline prescribes minimum and permanent retention periods and will be reviewed at regular intervals.

Explanation of Retention and Disposal Schedule Headings

The Retention and Disposal Schedule below is divided into sections of administrative functions that are commonly undertaken by local government.

1. Reference number

The function or entry reference number provides citation and ease of reference.

2. Function Description

The name of each function is specified in this entry. This relates to a group of records that perform the same activity.

The Schedule provides notes that define each function in terms of related activities.

The Schedule may also include instructions or guidelines relating to weeding, sampling disposition provisions, information on duplication of record content in other classes and cross-references to other entries within the Schedule.

3. Retention Period

This entry provides the archival status of each process being either permanent or temporary. In relation to the temporary status of records the entry also provides a retention period or sentence specifying how long the records should be kept prior to destruction and the activity, transaction or event to which the retention period or sentence should be tied.

4. Examples of Records

This section provides common examples of the type of records included within the particular function. This list is not exhaustive and Local Authorities should feel free to annotate their copy of the Schedule with local names of the examples listed if required.

5. Reason

This indicates if the retention action is common practice or statutory.

Glossary of terms

- **Administrative Use:** When business use has been ended or the file has been closed.
- **Closure:** ' Destroy 'x' years from closure '. A record/file is closed when it ceases to be active. After closure, no new papers/information should be added to the record.
- **Closure period:** Specified period of time during which the record is subject to restrictions on provision of access to staff and/or the public may be dictated by statutory requirements or by the authority's policy. Any closure period should comply with current legislation on access to local government information - including the Data Protection and Freedom of Information Acts.
- **Common practice:** Standard practice followed by Local Authorities
- **Last action:** ' Destroy 'x' years after last action'. Date of most recent amendment / addition / deletion of information.
- **Permanent:** Records which must be kept indefinitely [or for approximately 100 years] for legal and/or administrative purposes, and/or are of enduring value for historical research purposes and so suitable for transfer to the authority's archive or place of deposit.
- **Place of deposit:** Usually in the Council's file storage places as determined by each department.

RETENTION AND DISPOSAL SCHEDULE

Approved by Council on 16th December 2004

Version 2 – Adopted by Cabinet on 25th November 2009

Version 3 – Adopted by Cabinet on

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2.3	Statutory Returns
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2.6 – 2.7	Public Consultation
2.8 – 2.10	Information Management
2.11	FOI/EIR/GDPR or Data Protection Case Records
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- 6.18 Rates and Local Authorities Tax Correspondence
- 6.19-6.20 Business Rates and Council Tax Records
- 6.21 -6.22 Summary Assets Management
- 6.23-6.26 Asset Monitoring and Maintenance
- 6.27 Asset Acquisition and Disposal
- 6.28 Cashier

7. PROPERTY AND LAND MANAGEMENT

- 7.1 Property and Land Management
- 7.2-7.3 Property Acquisition and Disposal
- 7.4-7.5 Property Development and Renovation
- 7.6 Leasing and Occupancy
- 7.7 Housing Provision
- 7.8-7.10 Systems Management
- 7.11-7.14 Transport Management
- 7.15-7.17 Insurance (Policy Management)
- 7.18 Claims Management

8. GENERAL PUBLIC SERVICES

- Health and Safety
- 8.1-8.8 Inspections and Assessments
- 8.9 Emergency Planning
- 8.10-8.11 Major Incident
- Enforcement Certification and Prosecution
- 8.12-8.14 Registration, Certification and Licensing
- 8.15 Notification
- 8.16 Prosecution
- 8.17-8.18 Cemeteries and Crematoria
- Waste Management
- 8.19-8.20 Collection
- 8.21 -8.23 Disposal of Waste

9. PLANNING AND LAND USE

- 9.1-9.8 Planning Scheme Development, Amendment and Regulation

10. LOCAL LAND CHARGES

- 10.1 Register of Local Land Charges
- 10.2 Copies of Completed Searches
- 10.3 General Correspondence relating Local Land Charges
- 10.4 Cashiers Receipts for cheques received
- 10.5 NLIS and TM Choice statements of electronic payments received by BACS

11. INFRASTRUCTURE AND TRANSPORT

- 11.1 Infrastructure Management and Maintenance

Democratic Processes

Ref No	Function Description	Retention Period	Examples of Record	Reason
	Electoral Services			
1.1	<p>Preparation</p> <p>Summary certification of those eligible to vote</p>	<p>Destroy paper copies as soon as processed</p> <p>Destroy Paper copies after processing, scanned image retained for 12 months</p> <p>Permanent</p>	<ul style="list-style-type: none"> • Postal/Proxy application forms • Annual canvass forms, invitation to register forms, overseas electors and service voters • Electoral Register 	<p>Statutory (Representation of the Peoples Act 1983) Common practice</p> <p>Common practice</p>
1.2	Voting	Destroy 12 months from date of election	<ul style="list-style-type: none"> • Ballot papers (and any other material) • Marked copies of the Register 	<p>Representation of the Peoples Act 1983, Sch. 1, s.57</p> <p>The Local Elections (Principal Areas) (England and Wales) Rules 2006 Sch.2 r.52</p> <p>The Local Elections (Parishes and Communities) (England</p>

				and Wales) Rules 2006, Sch. 2, r.52
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Democratic Processes

Ref No	Function Description	Retention Period	Examples of Record	Reason
1.3	Results Declaration of results (local elections only)	Destroy 12 months from date of election Online results retained for research purposes	<ul style="list-style-type: none"> • Ballot Paper Accounts • Election Notices 	<p>Representation of the Peoples Act 1983, Sch. 1, s.57</p> <p>The Local Elections (Principal Areas) (England and Wales) Rules 2006 Sch.2 r.52</p> <p>The Local Elections (Parishes and Communities) (England and Wales) Rules 2006, Sch. 2, r.52</p>
1.4	Directions/advice for Procedures	Permanent until superseded	<ul style="list-style-type: none"> • Legislation • EC Circulars • Government Circulars 	
1.5	Candidates Candidates Summary of Election Expenses —	Return to Candidates (if requested) or destroy 2 years from the date of receipt	<ul style="list-style-type: none"> • Candidates Election Expenses 	Representation of the Peoples Act 1983 s.89

	Local and Parliamentary			
1.6	Candidate details	Destroy 6 months after close of nominations and up until the day of election	<ul style="list-style-type: none"> • Candidates nomination papers and consent to nomination forms 	<p>Representation of the Peoples Act 1983, Sch. 1, s.57</p> <p>The Local Elections (Principal Areas) (England and Wales) Rules 2006 Sch.2 r.52</p> <p>The Local Elections (Parishes and Communities) (England and Wales) Rules 2006, Sch. 2, r.52</p>

Democratic Processes

Ref No	Function Description	Retention Period	Examples of Record	Reason
	Council and Committee Meetings			
1.7	The process of preparing business for Council consideration, Council meetings, Cabinet, Committees/Sub-Committees, Community	Permanent Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> • Minute Books • Agendas and Reports • Background papers 	Common Practice/Access to Local Government (Access to Information) Act 1985

	Partnerships and making a record of discussion, debate and resolutions.		<ul style="list-style-type: none"> • Meetings of the Council or the Cabinet or any Committees/Sub Committees of the Council • Live streaming of Committee Meetings on YouTube 	<p>Minutes should be held in perpetuity. Reports and background documents form part of the minutes and should therefore be retained for a period of 6 years</p> <p>Live streamed Committee Meetings held on YouTube in perpetuity</p>
1.8	Minute taking	Destroy after date of confirmation of the minutes	<ul style="list-style-type: none"> • Draft/rough minutes 	Common practice

Democratic Processes

Ref No	Function Description	Retention Period	Examples of Record	Reason
	Partnership, Agency and External Meetings			
1.9	The process of preparing business for partnership and agencies consideration and making the record of discussion, debate and resolutions, where the local authority legally owns the record.	Permanent. Transfer to place of deposit after administrative use is concluded.	<ul style="list-style-type: none"> • Documents establishing the committee • Agendas • Minutes • Council reports • Recommendations 	Common Practice

			<ul style="list-style-type: none"> Supporting documents such as Council briefing and discussion papers 	
1.10	The process of preparing business for external committees' consideration, and making the record of discussion, debate and resolutions, where the local authority does not own the record.	Destroy 3 years after last action	<ul style="list-style-type: none"> Documents establishing the committee Reports Recommendations Supporting documents such as briefing and discussion papers. 	Common Practice
	Process of preparing honours submission.	Destroy 5 years after last action	<ul style="list-style-type: none"> Honours nomination forms Covering documentation Letters of support Referral for comment from Lord Lieutenant. 	Common Practice
	Members Declaration of Financial Interests	Length of term in Office plus 6 years		Common Practice
	Member Declarations	Destroy 6 years after member has left Office		Common Practice
1.11	Appointment to Outside Bodies The process of undertaking representation of the local authority – local authority representatives	Destroy 3 years after last action	<ul style="list-style-type: none"> Appointment to outside organisations and charitable bodies. 	

Management and Administration

Ref No	Function Description	Retention Period	Examples of Record	Reason
	Corporate Planning and Reporting			
2.1	The corporate planning and reporting activities of local authorities	Destroy 3 years expiry	<ul style="list-style-type: none"> • Corporate Plans • Strategy Plans • Business Plans • Annual Reports 	Common Practice
2.2	The process of preparing business for strategic consideration and making the record of discussion, debate and resolutions	Destroy after 2 years	<ul style="list-style-type: none"> • Management Team Minutes 	Common Practice
2.3	Statutory returns The process of preparing information to be passed on to central government as part of statutory requirements	Destroy 1 year after audited	<ul style="list-style-type: none"> • Reports to central government • QRC (Council Tax) • CTB (Council Tax) 	Common Practice
2.4	Policy, Procedures, Strategy and Structure Activities that develop policies, procedures, strategies and structures for the local authorities	Destroy 3 years after expiry	<ul style="list-style-type: none"> • Policy, procedure, precedent, instructions • Organisation charts • Records relating to policy implementation and development • Asset management plan • Community strategy • Community plan • Community safety plan 	Common Practice

Management and Administration

Ref No	Function Description	Retention Period	Examples of Record	Reason
2.5	The process of monitoring and reviewing strategic plans, policies or procedure to assess their compliance with guidelines	Destroy 3 years from closure		Common Practice
	Policy Documents	Destroy 7 years after policy has superseded		Common Practice
2.6	<p>Public Consultation</p> <p>The process of consulting the public and staff in the development of significant policies of the local authority</p>	<p>Destroy 5 years from closure</p> <p>Personal Information on database — keep up to date, destroy when no longer needed.</p>		<p>Common Practice</p> <p>Data Protection Act 2018.</p>

Management and Administration

Ref No	Function Description	Retention Period	Examples of Record	Reason
2.7	The process of consulting the public and staff in the development of minor policies of the local authority	Destroy 1 year from closure		Common Practice
2.8	Information Management The activity whereby standards, authorities, restraints and verifications are introduced and maintained to manage information effectively	Permanent. Offer to Archivist. Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> • Classification schemes • Registers • Indexes • Authorised lists of file headings 	Common Practice
2.9	The management of collections of records transferred to the archives	Permanent. Offer to Archivist. Transfer to place of deposit after administrative use is concluded.	<ul style="list-style-type: none"> • Accession registers • Depositor files 	Common Practice
2.10	The process that records the disposal of records	Destroy 12 years after last action	<ul style="list-style-type: none"> • Disposal certificates 	Common Practice Based on Limitation Act
2.11	FOI / EIR / GDPR or DataProtection Case Records	Destroy 6 years after information released or withheld.	<ul style="list-style-type: none"> • Email or letter Requests • Case Notes 	Common Practice and Statutory

			<ul style="list-style-type: none"> • Data Subject Access Requests • Acknowledgement letters • Refusal letters 	
2.12	CCTV - The process of managing CCTV images	<p>Destroy after 90 days of recording unless required for evidential purposes</p> <p>30 days automatic deletion on Futures Park System unless needed for evidential purposes</p> <p>30 days for bodycam, Fly tipping surveillance or In – vehicle footage unless needed for evidential purposes</p>	<ul style="list-style-type: none"> • Tapes • HDD Images • Still Images 	Common Practice
2.13	CCTV – The process of managing CCTV footages	<p>As above</p> <p>Destroy 6 years after obtaining the same</p>	<ul style="list-style-type: none"> • Video recordings 	Common Practice and Statutory
2.14	Life Statements	<p>Destroy 6 years after obtaining the same</p>	<ul style="list-style-type: none"> • Proof of Life 	Legal currently undertake this service mainly for

				residents with an overseas pension Common Practice
2.15	Social Media Chat or Transcripts	MS Teams data to be held in perpetuity	<ul style="list-style-type: none"> • MS Teams Chat 	Common Practice
2.16	Enquiries and Complaints The management in summary form of enquiries and complaints directed to Council	Destroy 6 years after closure	<ul style="list-style-type: none"> • Email • Indexes • Letters • Registers 	Common Practice

Management and Administration

Ref No	Function Description	Retention Period	Examples of Record	Reason
2.17	The management of enquiries, submissions and complaints which result in significant changes to policy or procedures	Destroy 6 years after closure	<ul style="list-style-type: none"> • Reports • Returns • Correspondence 	Common Practice
2.18	The management of detailed responses on council actions, policy or procedures	Destroy 6 years after administrative use is concluded	<ul style="list-style-type: none"> • Reports • Returns • Correspondence • Ombudsman 	Common Practice

2.19	The management of routine responses on council actions, policy or procedures	Destroy 1 year after administrative use if concluded	<ul style="list-style-type: none"> • Printed material • Form letters 	Common Practice
2.20	Quality and performance management The process of monitoring or reviewing the quality, efficiency, or performance of a local authority service or unit	Destroy 1 year after administrative use is concluded	<ul style="list-style-type: none"> • Best Value Review 	Common Practice
2.21	The process of assessing the quality, efficiency, or performance of a local authority service or unit	Destroy 1 years after administrative use is concluded	<ul style="list-style-type: none"> • Assessment form 	Common Practice

Management and Administration

Ref No	Function Description	Retention Period	Examples of Record	Reason
	Public Relations			
2.22	Publications The process of designing setting information for publication	Destroy 2 years from last action		Common Practice

2.23	The published work of the local authority	Destroy after administrative use is concluded		Common Practice
	Media Relations			
2.24	Process of interaction with the media.	Destroy 3 years from closure.	<ul style="list-style-type: none"> • Press releases • Press inquiries • Photographs • Press cuttings 	Common Practice
2.25	Public Relations general	Destroy 2 years from closure	<ul style="list-style-type: none"> • The process of providing the Public Relations service 	Common Practice
2.26	Marketing The process of developing and promotion of local authorities campaigns and events	Destroy 1 year from closure.		Common Practice
2.27	Civic and Royal Events The recording of ceremonial events and civic occasions	Permanent. Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> • Visitor's book • Audio tapes • Video tapes • Photographs 	Common Practice
2.28	The process of organising a ceremonial event or civic occasions	Destroy 1 year after administrative use is concluded	<ul style="list-style-type: none"> • Mayors "At Home" 	Common practice

Housing Provision

Ref No	Function Description	Retention Period	Examples of Record	Reason
3.1	The registration of individuals housing applications	Permanent	<ul style="list-style-type: none"> • Temporary accommodation/housing register 	
3.2	The process for applying for temporary accommodation (Unsuccessful applications only, successful applications will generally be placed on the tenancy file)	Destroy 7 years after closure	<ul style="list-style-type: none"> • Temporary accommodation application forms and supporting material • Application for transfer of tenancy and supporting papers 	
3.3	The process for managing the tenancy of an individual tenant	Destroy 7 years after termination of tenancy	<ul style="list-style-type: none"> • Correspondence re tenancy • Tenancy files • Temporary accommodation application forms and supporting material • Application for transfer of tenancy and supporting papers • Application for emergency housing or referral from another agency 	<p>NOTE: These may need to be kept for a longer period of time in order to prove that the tenancy was actually housed properly by the authority</p>

Housing Provision

Ref No	Function Description	Retention Period	Examples of Record	Reason
3.4	The process of the allocation and management of temporary accommodation by the local authority and the associated issues of homelessness	Destroy 7 years after closure of homeless housing advice enquiry including associated records concerning temporary accommodation	<ul style="list-style-type: none"> • Homeless application/enquiry forms and supporting material. • Inter authority homeless referrals • Tenancy Relations case enquiries and supporting information • Records of households in temporary accommodation. • Social Needs Panel casework records • Racial Harassment case records • Closed case summary sheets • Housing Association nomination records • National mobility scheme records 	

Housing Provision

Ref No	Function Description	Retention Period	Examples of Record	Reason
3.5	The process of collating statistics concerning the work of the Housing Advisory Service for a range of internal and external reports and returns	Destroy 7 years after the year end to which the statistics relate.	<ul style="list-style-type: none"> • Housing case management software 	
3.6	The management and administration of temporary accommodation and removal and storage of clients belongings/furniture	Destroy 7 years after the conclusion of the financial year to which the records were created.	<ul style="list-style-type: none"> • Rent records • Management payments to external providers of temporary accommodation • Orders and invoices for goods and services associated with the provision of temporary accommodation • As above concerning storage obligations. 	

Housing Provision

Ref No	Function Description	Retention Period	Examples of Record	Reason
3.7	The planning, delivery, management and improvement of services	Destroy three years after the end of the financial year to which the record relates to.	<ul style="list-style-type: none"> • Homelessness strategy and review • Service delivery plan • Homelessness directory • Single Homeless strategy • Service Improvement Plan of advice services 	
3.8	DFG Grants	Destroy 15 years after last payment	<ul style="list-style-type: none"> • Estimates of Work • Enquiry Form • Completion Certificate • Builders Accounts • Details of Payments 	Statutory

Ref No	Function Description	Retention Period	Examples of Record	Reason
3.9	All Private Sector Renewal Schemes including Enveloping and Block Schemes	Destroy after 15 years	<ul style="list-style-type: none"> • Contract Documents • Tendering Documents • Specification of works • Pricing Info 	Statutory

Legal and Contracts

Ref No	Function Description	Retention Period	Examples of Record	Reason
4.1	<p>Litigation</p> <p>The process of managing, undertaking or defending for or against litigation on behalf of the local authority</p>	<p>Destroy 6 years after closure of file.</p> <p>Major litigation – precedent case – offer to Archivist.</p>	<ul style="list-style-type: none"> • Criminal case file • Insurance Claims * • Civil case file <p>* see reference 7.15</p>	<p>Sec. 2 & Sec.11 Limitations Act 1980</p>
4.2	<p>Advice</p> <p>The process of providing legal advice on law and practice.</p>	<p>Destroy 6 years after closure of file.</p>	<p>All Council business etc such as:-</p> <ul style="list-style-type: none"> • Housing • Planning • Community Safety 	<p>Common Practice</p>
4.3	<p>Agreements</p> <p>Process of agreeing terms between organisations</p> <p>Note: this does not include contractual agreements</p>	<p>Destroy 6 years after agreement expires or is terminated (but note may be longer if grant conditions require it).</p>	<ul style="list-style-type: none"> • Partnership Agreements • Service Level Agreements • Contracts • Grant agreements 	<p>Common Practice and statutory</p>
4.4	<p>S106 Agreements</p>	<p>15 years from date of deed unless terms provide otherwise</p>	<p>S106 Agreements</p>	
4.5	<p>Conveyance (see also Property Acquisition and Disposal)</p>			

	The process of changing ownership of land or property.	Destroy 12 years after registration of title.	<ul style="list-style-type: none"> • Conveyancing files 	Sec. 15 Limitation Act 1980
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Legal and Contracts

Ref No	Function Description	Retention Period	Examples of Record	Reason
4.6	<p>Contracts and Tendering</p> <p>Pre Contract Advice</p> <p>The process of calling for expressions of interest</p>	Destroy 2 years after contract let or not proceeded with	<ul style="list-style-type: none"> • Expressions of Interest 	Common Practice/ Limitation Act 1980
4.7	<p>Specification and Contract Development</p> <p>The process involved in the development and specification of a contract</p>	<p><u>Ordinary Contracts</u> Destroy 6 years after the terms of contract have expired</p> <p><u>Contracts under Seal</u> Destroy 12 years after the terms of contract have expired.</p>	<ul style="list-style-type: none"> • Tender specification 	<p>Sec.5 Limitation Act 1980</p> <p>Sec.9 Limitation Act 1980</p>
4.8	<p>Tender Issuing and Return</p> <p>The process involved in the issuing and return of a tender.</p>	Destroy 1 year after start of contract	<ul style="list-style-type: none"> • Opening notice • Tender envelope 	Common Practice

4.9	Contracts Registers/register of tenders/quotations	25 years	<ul style="list-style-type: none"> Opening book 	Common practice
4.10	Evaluation of Tender	<u>Ordinary Contracts</u> Destroy 6 years after the terms of contract have expired. <u>Contracts under Seal</u> Destroy 12 years after the terms of contract have expired.	<ul style="list-style-type: none"> Evaluation criteria 	Sec 5 Limitation Act 1980 Sec 8 Limitation Act 1980

Legal and Contracts

Ref No	Function Description	Retention Period	Examples of Record	Reason
4.11	Successful tender document	<u>Ordinary Contracts</u> Destroy 6 years after the terms of contract have expired. <u>Contracts under Seal</u> Destroy 12 years after the terms of contract have expired.	<ul style="list-style-type: none"> Tender documents Quotations 	Sec 5 Limitation Act 1980 Sec 8 Limitation Act 1980
4.12	Unsuccessful tender documents	Destroy 1 year from tender return date	<ul style="list-style-type: none"> Tender documents Quotations 	Common practice

4.13	Post Tender Negotiation The process in negotiation of a contract after a preferred tender is selected	<u>Ordinary Contracts</u> Destroy 6 years after the terms of contract have expired <u>Contracts Under Seal</u> Destroy 12 years after the terms of contract have expired.	<ul style="list-style-type: none"> • Clarification of contract • Post tender negotiation 	Sec. 5 Limitations Act 1980 Sec. 8 Limitations Act 1980
4.14	Awarding of Contract The process awarding of contract	<u>Ordinary Contracts</u> Destroy 6 years after the terms of contract have expired <u>Contracts Under Seal</u> Destroy 12 years after the terms of contract have expired	<ul style="list-style-type: none"> • Signed contract 	Statutory Sec. 8 Limitations Act 1980

Legal and Contracts

Ref No	Function Description	Retention Period	Examples of Record	Reason
4.15	Contract Management Contract operation and monitoring	<u>Ordinary Contracts</u> Destroy 6 years after the terms of contract have expired <u>Contracts Under Seal</u> Destroy 12 years after the terms of contract have expired	<ul style="list-style-type: none"> • Compliance report • Performance reports • Service Level Agreements 	Sec. 5 Limitations Act 1980 Sec. 8 Limitations Act 1980

4.16	Management and amendment of contract	<p>a) <u>Ordinary Contracts</u> Destroy 6 years after the terms of contract have expired</p> <p>b) <u>Contracts Under Seal</u> Destroy 12 years after the terms of contract have expired</p>	<ul style="list-style-type: none"> • Minutes and papers of meetings • Changes to requirements • Variation forms • Extension of contract • Complaints • Disputes on payment 	<p>Sec.5 Limitations Act 1980</p> <p>Sec. 8 Limitations Act 1980</p>
4.17	<p>Tenancy Agreements/Licence Agreements for temporary accommodation</p> <p>The process of awarding tenancies in public sector housing and Licences for temporary accommodation</p>	<p>a) <u>Ordinary Tenancy</u> Destroy 6 years after the terms of agreement have expired.</p> <p>b) <u>Tenancy under Seal</u> Destroy 12 years after the terms of agreement have expired.</p>	<ul style="list-style-type: none"> • Signed tenancy/licence agreements • Sealed tenancy/licence agreements 	<p>Sec.5 Limitations Act 1980</p> <p>Sec. 8 Limitations Act 1980</p>

Note: Halsburys Law of England Vol. 28 para. 882 defines a contract under seal as a “specialty”.

Halsburys Statues Vol.27 page 942. S.8 Limitations Act 1980 states actions for specialties limited to 12 years. It now also includes actions under Contract (Rights of Third Parties) Act 1999.

Legal and Contracts

Ref No	Function Description	Retention Period	Examples of Record	Reason
4.18	<p>Bye-Laws Enactment The process of making local laws</p>	<p>Permanent. Offer to Archivist. Transfer to place of deposit after administrative use is concluded.</p>	<ul style="list-style-type: none"> • Master set of bye-laws • Policy development documents • Correspondence • Submissions 	Common Practice

Human Resources

Ref No	Function Description	Retention Period	Examples of Record	Notes/comments Reason
5.1	<p>Personnel General Administration Record limited information about employees and posts including names, date of births, post(s) and dates held, start/finish dates, summary work histories, post histories etc.</p>	Permanent (transferred to archive once administrative use has concluded),	<ul style="list-style-type: none"> • Establishment records — staff registers, employee history cards, variations register. • Records of decisions taken by HR Manager under delegated powers 	<p>Common Practice Internal Audit requirement</p> <p>Internal Audit requirement</p>
5.2	<p>Recruitment and Selection The selection of an individual for an established position</p>	Destroy 6 months after recruitment process concludes	<ul style="list-style-type: none"> • Post Details – Job Description, Person Specification, 	Common Practice to retain in case of a claim under the Equality Act

			Advertisement Reference <ul style="list-style-type: none"> • Unsuccessful Application forms • Shortlisting interview notes etc 	
5.3	Equality Monitoring The process of investigating and reporting in accordance with Equal Employment Opportunities guidelines and policies.	Destroy 6 months after recruitment process concludes Permanent. Anonymised summaries. Permanent	<ul style="list-style-type: none"> • Equality monitoring forms • Equal Opportunities Database Summary • Current Employees 	Required by law for monitoring and comparison.

Human Resources

Ref No	Function Description	Retention Period	Examples of Record	Notes/Comments/Reason
5.4	Disclosure and Barring Service Check — when required (Staff working with Children or vulnerable adults)	Permanent — retain DBS reference number and date of certificate on Personnel file	<ul style="list-style-type: none"> • Information recorded from DBS document • DBS Record of reference number as evidence of the Disclosure having been obtained 	Requirement under DBS Code of Practice Permitted under DBS code of Practice
5.5	Employment Records The process of administering employees to ensure that entitlement and obligations are in	Retain on Personnel file — Destroy 6 years after date of employment	<ul style="list-style-type: none"> • Application Form • Job Description • Job Specification 	

	accordance with agreed employment requirements	<p>Termination + 25 years</p> <p>Destroy 2 years after leave has been taken</p>	<ul style="list-style-type: none"> • Medical Clearance Letter of Appointment/ Acceptance • Probation report • Personal particulars • Qualifications • Declaration of pecuniary interests • Employment Contracts • Records of Staff working with Children • Leave and Attendance Records – all leave taken (not just annual leave) 	Common Practice
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Human Resources

Ref No	Function Description	Retention Period	Examples of Record	Reason
5.6	<p>Employee & Industrial Relations</p> <p>Processing of disciplinary and grievances</p>	6 years after last action	<ul style="list-style-type: none"> • Disciplinary Records – includes records of investigation, statements, interview notes etc • Notification of Formal Warnings 	<p>For all practical purposes this function would not be subject to records management</p> <p>Retained for defending claims and reference purposes.</p>

5.6 cont		<p>Placed on Personnel file permanently</p> <p>Destroy immediately after the grievance has been found to be /have been unfounded, or after appeal</p> <p>Transfer to place of deposit after administrative use is concluded</p> <p>Destroy 2 years after administrative use is concluded</p> <p>Permanent – record of tendering processes and conditions of service needed</p>	<ul style="list-style-type: none"> • Warning involving Children • Disciplinary Unfounded, or after appeal • Generic Agreement (Local Agreements) • Negotiations • Disputes • Claims lodged • Daily employee relations management • Compulsory Competitive Tendering records – includes working papers, correspondence between client and contractor etc. 	<p>Common Practice</p> <p>Common Practice</p> <p>Common Practice</p>
5.7	Occupational Health		<ul style="list-style-type: none"> • Pre-employment screening 	Common Practice to retain in case of a claim under the Equality Act

		<p>Destroy 6 months after recruitment process concludes</p> <p>Termination date + 6 years</p>	<ul style="list-style-type: none"> • Pre-employment Occupational Health Reports • Employee medical screening records – health questionnaires, medical clearances, workplace adjustments, work restrictions, medical recommendations 	<p>Common Practice Recommended by Records Management Society – Details may be required even after employment has ended.</p>
5.8	<p>Staff Monitoring</p> <p>Performance</p>	<p>Destroy 5 years after action is completed.</p>	<ul style="list-style-type: none"> • Performance Plans • Performance Monitoring 	<p>Common Practice</p>
5.9	<p>Training & Development</p> <p>Routine staff training processes</p>	<p>Destroy 2 years after action completed.</p>	<ul style="list-style-type: none"> • Course individual staff assessment 	<p>Common Practice</p>

Financial Management

Ref No	Function Description	Retention Period	Examples of Record	Reason
	Accounts and Audit			
	Reporting			
6.1	The process that consolidates financial transactions on an annual basis for corporate reporting purposes	Permanent. Offer to Archivist, Transfer to place of	<ul style="list-style-type: none"> • Consolidated annual reports 	<p>Permanent</p> <p>Permanent</p>

		deposit after administrative use is concluded after 6 years	<ul style="list-style-type: none"> • Consolidated financial statements • Statement of financial position • Operating statements • General ledger 	Permanent Kept for 6 years as electronic. Kept for 3 years as paper
6.2	Financial Transactions Management. Management of the approvals process for purchase, including investigations	Destroy 7 years after the end of the financial year in which the records were created	<ul style="list-style-type: none"> • Appointments and delegations • Audit investigations • Arrangements for the provision of goods and/or services 	Statutory Kept electronic form only after 3 years
6.3	Identification of the receipt, expenditure and write offs of public monies	Destroy 6 years after the end of the financial year that the transaction that the record supports occurs in.	<ul style="list-style-type: none"> • Allowances • Work orders • Invoices • Credit card statements • Cash books • Receipts • Cheque counterfoils • Bank statements 	Statutory This period may be reduced with the agreement of Customs and Excise and/or the Inland Revenue. Payments & Receipts are scanned & stored. Invoices kept in paper - 3

Financial Management

Ref No	Function Description	Retention Period	Examples of Record	Reason
6.4	Identification of the receipt, expenditure and write offs of public monies	Destroy 6 years after the end of the financial year that the transaction the record supports occurs in occurs.	<ul style="list-style-type: none"> • Subsidiary ledgers (annual) • Journals (annual) • Vouchers 	months but scanned. Electronic/scanned records go back to 1992/3

			<ul style="list-style-type: none"> Debtor and Creditor listings and reports 	
6.5	Processes that balance and reconcile financial accounts	Destroy 6 years after the end of the financial year that the transaction that the record supports occurs in.	<ul style="list-style-type: none"> Reconciliation Summaries of accounts 	Kept in paper until end of audit then in electronic form until 6 years are up.
6.6	Taxation Records	Destroy 6 years after the end of the financial year in which the records were created	<ul style="list-style-type: none"> Taxation records Motor vehicle logs Fringe benefits tax records Group certificates 	Statutory

Financial Management

Ref No	Function Description	Retention Period	Examples of Record	Reason
6.7	Processes involved in the collection of National Insurance Number	Destroy 6 years after the end of the financial year during which the employee ceases employment	<ul style="list-style-type: none"> Notification and input records 	Statutory
6.8	Covid Business Grants	Destroy 10 years after the conclusion of the financial year that the transaction occurs.	Applications Supporting evidence Reconciliations	Instructed by Department of Business, Energy & Industrial Strategy.
	Payroll			
6.9	Accountable processes relating to payment of employees	Destroy 7 years after the conclusion of the financial year that the transaction occurs.	<ul style="list-style-type: none"> Authority sheets Payroll deduction authorities 	Statutory

		Dormant staff will be retained in the Payroll application.	<ul style="list-style-type: none"> • Payroll disbursement • Employee pay records • Employee taxation records • Summary employee pay reports 	
	Financial Provisions			
	Budgets and Estimates			
6.10	The process of finalising local authorities' annual budget	Permanent. Offer to Archivist. Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> • Annual budget 	Common Practice Only the final version of the annual budget needs to be kept

Financial Management

Ref No	Function Description	Retention Period	Examples of Record	Reason
6.11	The process of developing local authorities annual budget	Destroy 2 years after annual budget adopted by local authorities	<ul style="list-style-type: none"> • Draft budgets • Departmental budgets • Draft estimates 	Common Practice Electronic WPs – 6yrs after the end of the year
6.12	The process of reporting which examines the budget in relation to actual revenue and expenditure	Destroy after 2 years	<ul style="list-style-type: none"> • Quarterly statements 	Electronic WPs & reports - 4 yrs
	Loans			
6.13	The activity of borrowing money to enable a local authority to perform its functions and exercise its powers	Destroy 7 years after the loan has been repaid	<ul style="list-style-type: none"> • Loan files 	Statutory

6.14	Summary management of loans	Permanent. Offer to Archivist. Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> Loans registers 	Common Practice
6.15	Housing The process of offering financial help with temporary accommodation provision and maintenance including the bond scheme	7 years	<ul style="list-style-type: none"> Addresses Tenancy agreements 	Common practice

Financial Management

Ref No	Function Description	Retention Period	Examples of Record	Reason
6.16	Council Tax Valuation and Business Rating Lists The valuation of property within a municipal district for the purpose of establishing the liability for business Rates or Council Tax.	Valuation lists — Kept by Inland Revenue NNDR- Rating Lists kept by Valuation Office and WLDC	<ul style="list-style-type: none"> Valuation lists (Council Tax) Rating Lists (NNDR) Schedule of Alterations 	Refer to Inland Revenue websites at www.voa.gov.uk/cti/InitS.asp?lcn=0 for Council Tax and www.voa.gov.uk for Business Rates
6.17	Liability Orders & Court lists for Council Tax and Business Rates For recovery of non- payment	Destroy list after 2 years List (current year + 1 year) Retain unpaid Liability Orders until debt has been paid.	Liability Order and court list showing name, address and amount and Court lists	Proof Order granted
6.18	Business Rates and Local Authorities Tax Correspondence The activity of corresponding with tax payers and rate payers in relation to all matters	All records are scanned into Document Imaging Process System. Destroy 7 years after last action. Paper records kept for 3 months then destroyed	<ul style="list-style-type: none"> Notices Objections Applications Correspondence Notices of acquisition and disposition 	Document Retention Policy

6.19	Business Rates and Council tax records of liability, discount, exemption, reliefs, benefits, support and payments sufficient to allow recalculations where there is a statutory duty e.g. revaluation, splits and mergers of hereditaments	Council tax 1 st April 1993	<ul style="list-style-type: none"> Name of liable party Calculation of liability 	Rebanding of property requires recalculation of all liable parties accounts to 1 st April 1993
6.20	Information collected in respect of claims and awards of Housing Benefit, Council Tax Benefit, local Council Tax support and discretionary Housing Payments.	Calendar Year + 6 Years after the year in which activity on the case ended, including any activity to recover overpayments. In all cases sufficient to satisfy requirements of Benefits Subsidy Audit.	Supplementary records relating to the assessment of benefits	
6.21	Summary Assets Management See Property Management for real property assets. See Transport Management for vehicle assets.			

Financial Management

Ref No	Function Description	Retention Period	Examples of Record	Reason
6.22	Summary management reporting on the overall assets of the local authorities	Permanent. Offer to Archivist. Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> Schedules of acquisitions Consolidated current asset reports Annual reports Summary of current assets 	Part of full annual report

			<ul style="list-style-type: none"> Asset registers 	Electronic now – kept on spreadsheets
	Asset Monitoring and Maintenance			
6.23	Management systems that allow the monitoring and management of assets in summary form	Destroy 7 years after the conclusion of the financial transaction that the record supports	<ul style="list-style-type: none"> Subsidiary asset registers 	IPF system.
6.24	Process of reporting and reviewing assets status	Destroy 7 years after administrative use is concluded	<ul style="list-style-type: none"> Routine returns and reports on asset status Inventories Stocktaking Surveys of usage Acquisition and disposal reports and proposals 	Part of final accounts
6.25	The process of maintaining assets	Destroy 7 years after last action	<ul style="list-style-type: none"> Cleaning Painting 	Common practice
6.26	The process of maintaining plant and equipment	Destroy 7 years after sale or disposal of asset	<ul style="list-style-type: none"> Service records Plant files 	Common practice

Financial Management

Ret No	Function Description	Retention Period	Examples of Record	Reason
6.27	Asset Acquisition and Disposal Management of the acquisition (by financial lease or purchase)	Destroy 6 years, if under £50,000 or 12 years if over £50,000 after all obligations/entitlements are concluded	<ul style="list-style-type: none"> Legal documents relating to the purchase/sale Particulars of sale documents Board of survey Leases 	Statutory

	and disposal (by sale or write off) process for assets		<ul style="list-style-type: none"> • Applications for leases, licences and rental revision • Tender documents • Conditions of contracts • Certificates of approval 	
6.28	Cashiers Records	<p>Destroy 3 years after the end of the financial year</p> <p>Destroy 6 years after the end of the financial year.</p>	<ul style="list-style-type: none"> • Daily cash reconciliation • Cash receipt print-outs • Paying in sheets • Bank paying-in books • Cheque lists • Receipt stubs – Council Tax • Receipt stubs – other • Original copies of bank statements • Petty cash vouchers 	<p>Most transactions are now electronic. Records are kept on system & reports produced/ screens printed at any time.</p> <p>Electronic Now All past copies scanned & kept</p> <p>Limitation Act 1980 Kept by dept's</p>

Property and Land Management

Ref No	Function Description	Retention Period	Examples of Record	Reason
7.1	<p>Property and Land Management</p> <p>Reports to management on overall property of the local authority</p>	Retention for life of building or until report is updated	<ul style="list-style-type: none"> • Consolidated property and buildings annual reports • Summary of leased property • Summary of local authority's owned property 	Common Practice

			<ul style="list-style-type: none"> • Site register • Register of leases 	
7.2	Property Acquisition and Disposal (see also Conveyancing) Management of the acquisition (by financial lease or purchase) process for real property	Retain for life of property or building plus 12 years. Offer material re major significant properties to Archivist for review	<ul style="list-style-type: none"> • Plans • Transfer 	Common Practice
7.3	Management of the disposal (by sale or write off process for real property	Destroy 15 years after all obligations entitlements are concluded. Offer material re major significant properties to Archivist for review	<ul style="list-style-type: none"> • Legal Documents relating to the sale • Particulars of sale documents • Board of Survey • Tender documents • Conditions of Contract 	Common Practice
	Property Development and Renovation			
7.4	Management Buildings and estates of “specialist interest”	Permanent. Offer to Archivist. Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> • Project specifications • Plans • Installation manuals • Certificates of approval 	Common Practice

Property and Land Management

Ref No	Function Description	Retention Period	Examples of Record	Reason
7.5	Management All other buildings and estates	Retain for life of property or building	<ul style="list-style-type: none"> • Project specifications • Plans • Installation manuals • Certificates of approval • Land Remediation Project 	Common Practice For asbestos see health and safety under General Public Services

	Leasing and Occupancy			
7.6	The process of managing leased property	Destroy 12 years after the expiry of the lease	<ul style="list-style-type: none"> Lease agreements Rental expenditure authorities Valuation queries Applications for leases, licences and rental revision 	Common Practice
7.7	Housing Provision The process of managing public sector housing	Destroy after 6 years	<ul style="list-style-type: none"> Stock monitoring records 	Common Practice
	Systems Management			
7.8	The internal process to develop or extend the capabilities of a system used to support the activities of the local authority	Retain for life of system then destroy		
7.9	The process to implement a system used to support the activities of the local authority	Destroy 7 years after last action	<ul style="list-style-type: none"> Implementation plan 	

Property and Land Management

Ref No	Function Description	Retention Period	Examples of Record	Reason
7.10	The process to support and administer a system used to support the activities of the local authority	Destroy 5 years after last action		

7.11	Transport Management The process of acquisition and disposal of vehicles through lease or purchase	Destroy 12 years under seal and 6 years under hand after the disposal of the vehicle	<ul style="list-style-type: none"> • Leases • Contracts • Quotes • Approvals • Fleet authorisation numbers 	
7.12	The process of managing allocation and maintenance of vehicles	Destroy 12 years after the sale or disposal of the vehicle if under seal and 6 years under hand	<ul style="list-style-type: none"> • Approvals as drivers • Allocations and authorisations for vehicles • Maintenance 	
7.13	The process of recording vehicle usage	Destroy 6 years after the sale or disposal of the vehicle	<ul style="list-style-type: none"> • Vehicle usage reports 	
7.14	The process of recording drivers usage	Destroy 6 years after closure	<ul style="list-style-type: none"> • Vehicle log book 	
	Insurance			
7.15	Policy Management The summary management of insurance arrangements	Permanent. Offer to Archivist. Transfer to place of deposit after administrative use is concluded.	<ul style="list-style-type: none"> • Insurance register 	

Property and Land Management

Ref No	Function Description	Retention Period	Examples of Record	Reason
7.16		Destroy 7 years after the terms of the policy have expired	<ul style="list-style-type: none"> • Insurance policies • Correspondence 	

	The process of insuring local authority officers (see also Employers Liability), property, vehicles and equipment against negligence, loss or damage			
7.17	The process of renewing insurance policies	Destroy 7 years after insurance policy has been renewed	<ul style="list-style-type: none"> • Insurance policy and renewal records • Correspondence 	
7.18	Claims Management The process that records insurance claims against the local authority or local authority officers	Destroy 7 years after all obligations/entitlements are concluded (allowing for the claimant to reach 25 years of age)	<ul style="list-style-type: none"> • Claims records • Correspondence 	

General Public Services

Ref No	Function Description	Retention Period	Examples of Record	Reason
	Health and Safety			
8.1	Inspections and Assessments Process of inspecting equipment to ensure it is safe	Destroy 6 years from destruction of the equipment	<ul style="list-style-type: none"> • Equipment inspection records • Lifting Equipment records 	Health & Safety at Work etc. Act 1974 & associated legislation

8.2	Process of carrying out monitoring to ensure that the process is safe	Retain 3 years from last action	<ul style="list-style-type: none"> Monitoring results Inspection records Maintenance records 	Provision and Use of Work Reg's 1998 Management of Health & Safety at Work 1999 (Reg 5)
8.3	Process of monitoring of areas where employees and persons are likely to have become in contact with asbestos	Destroy 40 years from last action	<ul style="list-style-type: none"> Property asbestos files 	Management of Health & Safety at Work Regulations
8.4	Process to ensure safe systems of work	Retain 3 years from last assessment	<ul style="list-style-type: none"> Safe Working Procedures 	Corporate Health and Safety Policy Common Practice
8.5	Process to assess the level of risk	Retain 3 years from last assessment	<ul style="list-style-type: none"> Risk Assessment 	Corporate Health and Safety Policy
8.6	Processes that permit work	Retain 1 year from last action	<ul style="list-style-type: none"> Completed Permits to Work 	Corporate Health and Safety Policy Common Practice

General Public Services

Ref No	Function Description	Retention Period	Examples of Record	Reason
8.7	Process that records injuries to adults	Destroy after 3 years	<ul style="list-style-type: none"> Accident reports and books 	Reporting of injuries and Dangerous Occurrence Regulations 2013, Social Security Act 1975

8.8	Process that records injuries to children	Destroy after 25 years	<ul style="list-style-type: none"> Accident reports and books 	Reporting of injuries and Dangerous Occurrence Regulations 2013, Social Security Act 1975
	Emergency Planning			
8.9	Process to develop the emergency/ disaster plan for the local community	Current copy kept until superseded	<ul style="list-style-type: none"> Emergency Plan Departmental Emergency Plan 	
8.10	Major Incident Activities that report on all major incidents in the local community, whether the emergency plan has been invoked or not	Permanent. Offer to Archivist Transfer to place of deposit after administrative use is concluded.		
8.11	Activities that report on all minor incidents in the local community	Destroy 7 years after closure		

General Public Services

Ref No	Function Description	Retention Period	Examples of Record	Reason
	Enforcement Certification and Prosecution			
8.12	The administration of applications, registration, certification and licences in	Destroy 6 years after registration/entitlement/licence lapses, expires, surrender etc.	<ul style="list-style-type: none"> Taxi Drivers and vehicles (Private and Hackney) 	Statutory Note: may want archival review in cases of

	relation to local authorities' registration requirements		<ul style="list-style-type: none"> • Gambling Act • Licensing Act 2003 • Sex Establishments • Second Hand Goods • Scrap Metal Dealers • Motor Salvage Operators • Stage Hypnotism • Caravan Licensing • House to House/Street Collection • Street Trading • Animal licences • Skin piercing and cosmetic treatments 	licensing of children in entertainment
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General Public Services

Ref No	Function Description	Retention Period	Examples of Record	Reason
	Enforcement Certification and Prosecution			
8.13	The administration of applications, registration, certification and licences in relation to local authorities' registration requirements	Destroy 6 years after registration or entitlement lapses	<ul style="list-style-type: none"> • Applications for animal registration • Applications for registration of a business premises • Applications for release of animals impounded • Registers 	Statutory Note: may want archival review in cases of licensing of children in entertainment

8.14	The process involved in licensing sites for the holding or use of toxic or hazardous substances (including petroleum, agricultural chemical products or herbicides)	Permanent.	<ul style="list-style-type: none"> Contaminated land register 	
8.15	Notification The process of issuing notices to citizens with respect to particular responsibilities	Destroy 6 years after the matter is concluded	<ul style="list-style-type: none"> Animal impounding notices 	
8.16	Prosecution The process of prosecution or sanction of an individual or organisation for failing to comply with their legal responsibilities	Destroy 6 years from last action	<ul style="list-style-type: none"> Prosecution/sanction files 	

General Public Services

Ref No	Function Description	Retention Period	Examples of Record	Reason
8.17	Cemeteries and Crematoria Summary management systems that record the location of burials and identity of deceased individuals	Permanent.	<ul style="list-style-type: none"> Register of interments Cemetery register Cemetery plans 	
8.18	The process of regulation of burials and cremations	Destroy 6 years after last action	<ul style="list-style-type: none"> Permits Applications Orders 	Common Practice and Statutory
	Waste Management The provision of hard waste removal, destruction and waste reduction services by the local authority to ratepayers			

8.19	Collection The process of arranging the collection or transportation of household waste	Destroy 2 years after last action		Common Practice
8.20	The process of arranging the collection or transportation of controlled waste	Destroy 6 years after last action		Common Practice and Statutory
8.21	Disposal of Waste The summary management of sites used for the disposal of waste within the local authority	Permanent. Offer to Archivist. Transfer to place of deposit after administrative use is concluded.		
8.22	The process of the short- term storage of household waste	Destroy 10 years after site closure	<ul style="list-style-type: none"> • Transfer sites 	Common Practice
8.23	The process involved in managing the use, type and amount of waste to be disposed at a specific site	Permanent. Offer to Archivist. Transfer to place of deposit after administrative use is concluded.	<ul style="list-style-type: none"> • Waste site plans 	Common Practice

Planning and Land Use

Ref No	Function Description	Retention Period	Examples of Record	Notes
	Planning Scheme Development and Amendment Planning Scheme Development			
9.1	Planning Policy & Implementation - The activity of developing a vision and strategic directions regarding existing and future land use within the Local Authority and the development of local plans to ensure the	Destroy draft documents 5 years after Local Plan is adopted. Destroy adopted plan 5 years after it is replaced by new plan and keep one copy for historic record	<ul style="list-style-type: none"> • Local Plan • Area Action Plans • Supplementary Planning Documents 	

	implementation of the Development Plan for Rossendale and other associated planning guidance.			
9.2	Consultation of Planning Policy and Implementation - Consultation in respect of Local Plans and other planning policy guidance relevant to Rossendale	Destroy 5 years after Local Plan/LDF/SPD / other planning document is adopted	<ul style="list-style-type: none"> • Consultation documents and replies • Inquiries and objections made by members of public • Hearing documents Evidence base work including land-use and ecological surveys	Contains contact information

Comment:

As stated above, information / data relating to representations made on the Local Plan will be collated and retained until 5 years after the Local Plan is formally adopted then destroyed. Information that has resulted in a change in the Local Plan or other planning guidance may be stored for longer period if there is sufficient reason for it.

Planning and Land Use

Ref No	Function Description	Retention Period	Examples of Record	Notes
9.3	Urban Design & Conservation – Information on Heritage Conservation & Urban Design Matters.	Permanent Permanent	<ul style="list-style-type: none"> • Schedule of Ancient Monuments • Listed building records General Files for Listed Buildings & some specific building files, Buildings at Risk Information 	

		<p>Permanent</p> <p>Retain for 7 years</p> <p>Retain for 5 years then destroy after administrative use concluded</p> <p>Retain for 7 years after completion</p>	<ul style="list-style-type: none"> • Conservation areas including Article 4 directions – from date of designation, correspondence notes etc • Historic Parks & Gardens all matters relating to correspondence notes etc • Historic Building Grants for individual properties including CAPS & HERS • Urban Design general information in subject index eg Public Art mainly correspondence notes etc • Files on individual Improvement Schemes (Implementation) 	
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Planning and Land Use

Ref No	Function Description	Retention Period	Examples of Record	Notes
9.4	Building Control – Building Control Matters	<p>Electronically archive Building Regulation Full Plans and Building Notice Files and plans 3 years after expiry of decision date</p> <p>Retain electronic registers Permanent</p>	<ul style="list-style-type: none"> • Building Regulation Full plans & Building Notices Files, plans and electronic register (plans & files received between 1987 to date) • Approved inspector Files, plans & electronic register • Fensa electronic register 	

		<p>Destroy hardcopy financial files 7 years after administrative use concluded</p> <p>Destroy other hardcopy files 15 years after administrative use has concluded</p>	<ul style="list-style-type: none"> • Cavity Fill applications and electronic register • Dangerous Buildings files and electronic register • Demolition Notices files & electronic register 	
9.5	Development Control - Planning Applications	Permanent	<ul style="list-style-type: none"> • Planning application files and plans • Appeal Documents • Planning application register 	

Planning and Land Use

Ref No	Function Description	Retention Period	Examples of Record	Notes
9.6	Development Control - Enforcement & Complaints	<p>Permanent</p> <p>Retain for 5 years</p>	<ul style="list-style-type: none"> • Enforcement Notices • Planning Contravention Notices • Breach of Condition Notices • Section 215 Notices • Stop Notices • Enforcement Appeals • Complaints (C files) 	These records contain confidential information
9.7	Development Control – Tree Preservation Orders	Permanent	<ul style="list-style-type: none"> • Tree Preservation Orders 	

			<ul style="list-style-type: none"> • Requests for work to protected trees 	
9.8	Development Control and Forward Planning - General Correspondence letters	Retain for 5 years then destroy after administrative use concluded	<ul style="list-style-type: none"> • Requests for information on specified sites • Determinations • Pre-application advice • S.106 information requests 	

Local Land Charges

Ref No	Function Description	Retention Period	Examples of Record	Notes
10.1	Register of Local Land Charges	Permanent. Transfer to Place of Deposit after administrative use is concluded	<ul style="list-style-type: none"> • Electronic and paper documents 	Local Land Charges Act 1975
10.2	Copies of completed searches	6 years from completion		Common Practice
10.3	General correspondence relating to Local Land Charges	6 years after administrative use is concluded	<ul style="list-style-type: none"> • Correspondence 	Common Practice
10.4	Cashiers Receipts for cheques received	Shall be retained for 21 days to allow for reconciliation of payments received	<ul style="list-style-type: none"> • Paper documents and electronic 	A copy of F Ticket is held by Central Admin for a period of 7 years.

10.5	NLIS and TM Choice statements of electronic payments received by BACS. Used daily to reconcile payments received	Retain for 5 years then destroy after administrative use concluded	<ul style="list-style-type: none"> Received by email. 	The statements are emailed to Finance who keep for a period of 7 years.
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Infrastructure and Transport

Ref No	Function Description	Retention Period	Examples of Record	Reason
11.1	<p>Infrastructure Management and Maintenance</p> <p>The activity of providing municipal services in relation to infrastructure within the local authority</p>	Destroy 7 years after last action	<ul style="list-style-type: none"> Street files Street records <p>Requests for:</p> <ul style="list-style-type: none"> Naming of streets Numbering of houses Street Signs 	

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Subject:	Debt Write offs	Status:	For Publication
Report to:	Cabinet	Date:	13 th March 2024
Report of:	Chief Finance Officer	Lead Member:	Resources
Key Decision:	<input checked="" type="checkbox"/> Forward Plan <input checked="" type="checkbox"/>	General Exception	<input checked="" type="checkbox"/> Special Urgency <input type="checkbox"/>
Equality Impact Assessment:	Required:	Yes/No	Attached: Yes/No
Biodiversity Impact Assessment:	Required:	Yes/No	Attached: Yes/No
Contact Officer:	Karen Spencer	Telephone:	01706 252409
Email:	karens pencer@rossendalebc.gov.uk		

1. RECOMMENDATION

1.1 Cabinet is recommended to

- approve the write off of £20,163.55 in respect of irrecoverable Sundry Debts
- approve the write off of £34,027.35 in respect of irrecoverable Non-Domestic Rate debt (NNDR). Direct cost to Rossendale BC is £13,610.94.
- approve the write off of £25,266.41 in respect of irrecoverable Council Tax debt. Direct cost to Rossendale BC is £3,436.23.

2. EXECUTIVE SUMMARY

- The purpose of the report is to request member authority to write off irrecoverable Sundry debts, Non-Domestic Rates and Council Tax which are above the delegated limit of £5,000 (see appendix).
- The sums to be written off are the amounts unpaid by the customer. Due to funding and precepting arrangements, the amounts borne by Rossendale in income foregone are lower than the totals written off.
- The Chief Finance Officer has delegated authority to write off debts up to £5,000
- In each case there are no more recovery options available to collect monies owed and therefore no prospect of collection in these cases
- Appropriate Recovery action has been attempted; in the majority of cases there has been partial recovery of sums due, but the remaining balances are now irrecoverable.

3. BACKGROUND

3.1 Debts are only written off as a last resort, when all feasible recovery action has been exhausted. If the situation surrounding an individual case changes in the future, steps would be taken to pursue the debt, despite the debt having been written off.

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

3.3 The Chief Finance Officer has delegated authority to write off debts of up to £5,000. The write off of debts in excess of £5,000 requires Member approval.

4. DETAILS

4.1 The sum of £20,163.55 relating to sundry debts is regarded as irrecoverable as the debt is now statute barred.

4.2 The sum of £34,027.35 is regarded as irrecoverable in respect of NNDR; the companies in question having variously gone into liquidation or absconded and the debts are therefore recommended for write off. The write off amount is the total unpaid tax, due to the tier split between central government, county council and district, Rossendale will bear £13,610.94 of

this sum directly. There were no assets identified which could have been realised in order to offset the debts in these cases.

- 4.3 The sum of £25,266.41 is regarded as irrecoverable in respect of Council Tax; it relates to individuals whose debts are now covered by Individual Voluntary Arrangements and Debt relief Orders. As such no further collections activity is possible. The write off amount is the total unpaid tax. Due to the split between precepts, Rossendale will bear £3,436.23 of this sum directly. There were no assets identified which could have been realised in order to offset the debts in these cases. In two of the three cases partial payment was received.
- 4.4 As noted above, in respect of Council Tax and Non-Domestic Rates the direct costs to Rossendale are a proportion of the whole amounts to be written off. They equate to the share of local taxation normally retained by Rossendale, 13.6% for Council Tax and 40% for Non-Domestic Rates.

5. RISK

- 5.1 There are no specific risk issues for members to consider arising from this report.

6. FINANCE

- 6.1 Each year the Council reviews its assessment of potential bad debts and sets aside sums for future recognition of uncollectable amounts.
- 6.2 The Council's share of the sums recommended for write-off are shown below:

- Sundry Debts	£20,163.55
- NNDR	£13,610.94 (40%)
- Council Tax	£03,436.23 (13.6%)

- 6.3 The Council holds sufficient sums in the bad debt provisions for Sundry Debts, NNDR and Council Tax to fund the amounts recommend for write-off.

7. LEGAL

- 7.1 There are no specific implications arising from the report as all means of recovery have presently been exhausted.

8. POLICY AND EQUALITIES IMPLICATIONS

- 8.1 The proposed write offs set out in this report are recommended in accordance with the Council's agreed write off policies and procedures. There are no equality implications.

9. REASON FOR DECISION

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

No background papers

Sundry Debts

Ref No	Name of Debtor	Address of Property	Period	Reason	Amount	Total
****41	Debtor	Bacup	2011/12	Invoice issued 04/07/2011. Invoice for works in default of LG building Act 1984 S76 - Debt is Statute Barred	£6,584.13	£6,584.13
****52	Debtor	Haslingden	2014/15	Charge for works carried out against Town & Country Planning Act 1990 S215. Debt is Statute Barred	£6,079.42	£6,079.42
****45	Debtor	Whitworth	2016/17	Invoice Date 17/06/2016 – Full and final settlement of costs. Limitation has passed	£7,500.00	£7,500.00
Total Sundry Debts						£20,163.55

Council Tax

Ref No	Name of Debtor	Address of Property	Period	Reason	Amount	Total
*****20	Council Tax Payer	Bacup	2012/13		£507.99	
			2013/14		£672.79	
			2015/16		£730.59	
			2016/17		£935.50	
			2017/18		£393.05	
			2018/19		£830.87	
			2019/20		£1,261.10	
			2020/21		£1,158.08	
			2021/22	Previously liaised with CAB	£1,360.03	
			2022/23	Attachment of Benefits and enforcement attempted	£1,377.71	
2023/24	Debt Relief order obtained by taxpayer 11/9/23. Unable to recover	£1,270.32	£10,498.03			
*****63	Council Tax Payer	Rawtenstall	2012/13		£64.70	
			2013/14		£805.13	
			2019/20		£1,191.91	
			2020/21		£1,283.14	
			2021/22		£1,190.49	
			2022/23	Previously entered into arrangements to pay her council tax and debt passed to Enforcement Agents	£1,059.40	
2023/24	Taxpayer entered into Individual Voluntary Arrangement and was agreed on 20/09/23	£1,063.46	£6,658.23			
*****33	Council Tax Payer	Bacup	2016/17		£736.00	
			2017/18		£867.26	
			2018/19		£915.05	
			2019/20		£1,222.67	
			2020/21		£1,325.35	
			2021/22		£1,377.24	
			2022/23	Enforcement action has continually failed. Taxpayer has now vacated property therefore liability has ended	£1,430.45	
2023/24	Taxpayer went into Breathing Space and has since obtained a debt relief order on 13/2/24	£236.13	£8,110.15			
Total Council Tax						£25,266.41

Business Rates

Ref No	Name of Debtor	Address of Property	Period	Reason	Amount	Total
60226854	Constanter Ltd	Unit 1 Gordon Works Piercy Rd Waterfoot BB4	2017/18	Company in Liquidation. We were not made aware that they were in occupation	£1,938.56	
			2018/19	Mail was returned so we started investigating and found that the owner had	£3,504.00	
			2019/20	passed away and his company dissolved.	£3,584.30	
			2020/21	The owner's wife then advised that Constanter Ltd took over but had since gone	£3,642.70	
			2021/22	into LIQ	£3,642.70	
			2022/23	SBRR cannot be awarded as ratepayer not eligible	£1,217.56	£17,529.82
<hr/>						
60192643	Ratepayer	Unit 6 Three Point Business Centre Charles Lane Haslingden BB4 5EH	2016/17	Ratepayer entered into an IVA. Account closed and the debt irrecoverable	£3,846.45	
			2017/18		£5,553.64	£9,400.09
<hr/>						
60219067	Mo Bacup Ltd	255 Bacup Road Rossendale BB4 7PA	2021/22	Company Dissolved. Earlier objection accepted in November 2022 however	£745.21	
			2022/23	Companies House accepted dissolution June 2023.	£6,352.23	£7,097.44
<hr/>						
Total Business Rates						£34,027.35
					Total	£79,457.31

Subject:	Performance Management Report Quarter 3 2023/24 (October - December 2023)	Status:	For Publication
Report to:	Cabinet	Date:	13 th March 2023
Report of:	Head of People and Policy	Lead Member:	Environment and Corporate Services
Key Decision:	<input type="checkbox"/> Forward Plan <input checked="" type="checkbox"/>	General Exception <input type="checkbox"/>	Special Urgency <input type="checkbox"/>
Equality Impact Assessment:	Required: No	Attached:	No
Biodiversity Impact Assessment:	Required: No	Attached:	No
Contact Officer:	Clare Law	Telephone:	01706 252557
Email:	clarelaw@rossendalebc.gov.uk		

1. RECOMMENDATION

- 1.1 Cabinet to note and consider the Council's performance detailed in this report.
- 1.2 Cabinet to note and consider recommendation from the February Overview and Scrutiny Committee as detailed in point 3.6 of this report.

2. EXECUTIVE SUMMARY

- 2.1
 - The Quarter 3 (Q3) Performance Management Report relates to the Council's performance in relation to the Valley Plan 2021-25 – Our Place, Our Plan, during the months October, November and December 2023.
 - The report provides an update in relation to the Council's performance measures, performance summary and actions for improvement, compliments and complaints and corporate risks.
 - The report concludes 7 performance measures reported as 'red' and 2 corporate risks reported as 'red' on the RAG status.
 - During Q3, the Council received 17 compliments, 27 complaints and 1 Local Government Ombudsman enquiries.

3. BACKGROUND

- 3.1 This report aims to summarise the Council's performance during Q3 2023/24 for Cabinet. Cabinet play a strong role in scrutinising the Council's performance to highlight issues that may require further action.
- 3.2 The Performance Management Report was reviewed at the start of 2023/24, with significant changes made. The format and objectives of the report focus on performance measures, performance summary and actions for improvement relating to the 4 priorities within the Valley Plan 2021-25 – Our Place, Our Plan. The Council has reviewed its performance measures to effectively evaluate the impact of the delivered actions to meet the Council's priorities.
- 3.3 The Council continues to use the Red, Amber, Green (RAG) rating status to monitor performance. An arrow rating status has been introduced to demonstrate the performance trend in comparison to previous outturns. Where applicable, the report will provide a wider comparison to the 'National Local Authority' (NLA) average and the Council's comparable authorities - 'Family Group' (FG) average. The comparable information is drawn from the LG Inform Platform, which provides the most up to date and accessible information in relation to local authority performance measures.

- 3.4 The identified performance measures have been split down into two tiers. Tier 1 measures are high-level strategic targets that constitute the Valley Plan 2021-25 – Our Place, Our Plan. Tier 2 measures are targets addressing performance within service areas at an operational level.
- 3.5 A ‘Higher or Lower’ column has been included to indicate whether the performance should be operating either higher or lower than the target to increase/improve the Council’s performance.
- 3.6 Overview and Scrutiny Committee recommended officers to review and rationalise the Council’s websites after considering customer use and place an “under review” message on any sites not fully up to date (e.g. Visit Rossendale).
- 3.7 The Q3 Performance Management Report is attached as Appendix 1.

4. DETAILS

- 4.1 The Council’s performance is assessed against the performance measures set at the beginning of the year, along with a performance summary update. The performance measures, performance summary and actions for improvement are referred to in more detail in the Q3 Performance Management Report, pages 3-15.
- 4.2 The below provides a summary of the performance measures reported under each priority.

RAG	Green	Amber	Red	N/A
Thriving Local Economy	2	3	1	-
A High Quality Environment	15	-	2	-
Healthy and Proud Communities	8	-	4	-
Effective and Efficient Council	13	4	3	4

*N/A – performance measures reported within a specific quarter/annually, or no information available during the quarter.

4.3 Priority 1 – A Thriving Local Economy

Secured funding and investment continues to develop Rossendale’s thriving local economy. The Council continues to deliver regeneration programmes in Bacup, Haslingden and Rawtenstall to provide better town centres for residents and visitors. The preparatory works to reinvigorate the borough’s markets have progressed and other town centre opportunities will be explored.

The Council continues to promote Rossendale as a place to visit and invest. Relationships with local businesses and residents have been progressed through different channels, and the Council has continue to support and engage in events across the borough.

1 performance measure was reported within the ‘red’ status.

Performance Measures	Target	Q1	Q2	Q3	Q4	RAG
Vibrancy of Rossendale’s town centres rated highly per annum, reporting during Q3.	75%	-	-	37%	-	RED

Measured through the Council's Resident Survey, 37% of respondents rated Rossendale as vibrant. Breakdown of this response highlights low vibrancy in Bacup (16%), Haslingden (7%), Waterfoot (10%) and Whitworth (17%). Although, Rawtenstall's (93%) vibrancy was rated very high, and could demonstrate links to the low percentage of empty shops within Rawtenstall (3.3%). It is proposed for the vibrancy of town centres to be measured periodically through public consultations. This will measure the impact of the Council's regeneration programmes and demonstrate the improvements made to the borough's town centres.

4.4 **Priority 2 – A High Quality Environment**

Service efficiencies have continued to be identified and implemented across the Council's Operational services. A new waste management system has been procured to support service delivery and improve customer services.

Focus on fly-tipping and park maintenance has advanced to develop a clean, high quality environment across the borough. Locations to plant the remaining 5,000 trees for Rossendale Forest have been finalised.

The Council's Climate Change Strategy has continued to be delivered and further funding opportunities have been explored to further reduce carbon emissions within Rossendale.

4.5 During Q3, 2 performance measures were reported within the 'red' status.

Performance Measures	Target	Q1	Q2	Q3	Q4	RAG
Increase the household waste recycling rate per quarter	38%	34.6%	33.7%	29.4%	-	RED

The Council's recycling performance remains below target. Following confirmation from Lancashire County Council, the Council will need to introduce a food waste collection by 2026. This will impact the frequency of collections and should encourage greater recycling across the borough. Funding for the introduction of food waste collections will be announced during Q4.

Performance Measures	Target	Q1	Q2	Q3	Q4	RAG
Percentage of side roads swept as per schedule per quarter	95%	90%	79%	89%	-	RED

The percentage of side roads swept has improved from Q2 however, remains below target due to the backlog created during the previous quarter. Work will continue to reduce the backlog and meet the target performance.

4.6 **Priority 3 – Healthy and Proud Communities**

The Council continues to develop Rossendale's housing offer and support. The recently agreed Housing Assistance Policy and purchased property to be used as temporary accommodation will progress this further.

The Council remain persistent in engaging residents and partners to improve and promote the health, wellbeing, leisure and health communities and facilities across the borough.

4.7 During Q3, 4 performance measure was reported within the 'red' status.

Percentage of Disabled Facilities Grants completed within 12 months per quarter	95%	96%	100%	88%	-	RED
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The percentage of Disabled Facilities Grants completed within 12 months is below target as 4 large project received in 2021 have only just been completed. The Council will continue to chase the final invoices from Lancashire County Council and contractors to fully process the completed projects.

Performance Measures	Target	Q1	Q2	Q3	Q4	RAG
Deliver 'new home' with the Local Plan per annum, cumulative figure.	180	32	61	71	-	RED

Although the number of 'affordable new homes' built is performing above target, the delivery of 'new homes' built remains below target. The number of new homes built to deliver the Council's Local Plan is derived from a number of sources and will continue to be collated throughout the year. To identify an accurate representation of the number of new homes built, the Council will work with developers, partners and stakeholders.

Performance Measures	Target	Q1	Q2	Q3	Q4	RAG
Processing of Disabled Facilities Grants – Approval to Completion days per quarter	80 days	182 days	190 days	190 days	-	RED

The processing of Disabled Facilities Grants is below target due to the incomplete cases from 2021. The Council will continue to chase the final invoices from Lancashire County Council and contractors to fully process the completed projects. The internal roll out of the Housing Assistance Policy will improve the service and a proposed social media campaign will launch the new policy to promote the improved service to residents.

Performance Measures	Target	Q1	Q2	Q3	Q4	RAG
Number of Food Standards Agency food inspections per annum, cumulative figure	240	48	96	146	-	RED

Although the number of Food Standards Agency inspections is performing below target, the inspection take place at different times across the year and are scheduled to be completed during Q4. It is noted that business may close prior to the inspection and therefore impact progress against the target.

4.8 **Priority 4 – Effective and Efficient Council**

Efficiencies and saving opportunities remain at the forefront of the Council's operations. The Council's website was launched at the start of October 2023 and work continues to embed the Council's new branding and customer service standards across all departments.

Income generation opportunities have been explored and the Corporate Management Team have reviewed the proposed budgets for 2024/25. The Council's Constitution and Programme governance have been reviewed to improve and effectively monitor service/project delivery.

4 staff engagement sessions and internal ‘pulse’ surveys have been delivered to engage staff. The Council has gathered both internal and external feedback to highlight areas requiring improvement. Actions will be consulted and delivered during the new year.

4.9 During Q3, 3 performance measures were reported within the ‘red’ status.

Performance Measures	Target	Q1	Q2	Q3	Q4	RAG
Number of days lost due to sickness absence per full time equivalent per annum, cumulative figure	8 days	2.34 days	7.02 days	10.38 days	-	RED

The level of sickness absence remains high although has improved in performance in comparison to Q2. At the end of Q3, 6 staff remained on long-term absence, subsequently 1 has left the authority and 1 has returned to work. The most common reason for sickness absence remains other musculo skeletal, closely followed by back and neck problems, work is currently being undertaken to consider the option provide physio sessions to support a faster return to work. Short-term sickness absence remains similar to Q2 (1.67 days per FTE). The main reason for short term sickness absence continues to be infections, colds, flu (0.19 days per FTE were Covid-19 cases although, government advice is not to test therefore more absence could be attributed to Covid-19). Payment of the flu jab has been offered to all staff, to try to mitigate further absences due to infections, colds, flu absences, to date 4 staff have claimed back monies for the flu jab.

Performance Measures	Target	Q1	Q2	Q3	Q4	RAG
Percentage of complaints responded to within 10 working days per quarter	95%	79.3%	78%	61%	-	RED

During Q3, 27 complaints were received. 6 (3 Operations, 1 Facilities, 1 Benefit Processing, 1 Planning Enforcement) of these complaints did not meet the 10 day deadline. All the complaints have now been responded to and closed. 4 complaints were closed with 10 days of the target (that is, within 20 days) and 2 complaints were closed within 20 days target (that is, within 30 days). The Complaints reporting process is completed by Corporate Support who monitor and request a response from the relevant officers on a weekly basis. The Complaints that do not meet the agreed timeline are usually more complex.

Performance Measures	Target	Q1	Q2	Q3	Q4	RAG
Percentage of MP enquiries responded to within 10 working days per quarter	95%	70%	78%	68%	-	RED

50 MP enquiries were received during Q3, 12 (4 Operations, 3 Planning, 1 Housing, 1 Environmental Health, 1 Facilities, 1 Finance and 1 Capita) of the 12 enquiries were not answered within 10 day deadline. All the MP Enquiries have now been responded to and closed. 7 MP Enquiries were closed with 10 days of the target (that is, within 20 days) and 5 MP Enquiries were closed within 20 days target (that is, within 30 days).

4.10 Compliments and Complaints

Compliments and complaints are also referred to in the Q3 Performance Management Report, page 16.

4.11		Q3 2022/23	Q2 2023/24	Q3 2023/24
	Number of Compliments	12	23	17
	Highest nature of Compliments	92% (11) Staff member/team	61% (14) Staff member/team	59% (10) Staff member/team
	Highest Service Area with Compliments	Operations - 8	Operations - 13	Operations - 17

The number of compliments received has decreased by 6 in Q3 when compared with Q2. Quarter 3 continues to see the top nature of compliment as 'Staff member/Team.'

4.12 Examples of compliments received during Q3:

- 'Collecting assisted bins at Rushbed Drive. Thank you to the refuse collectors for the good job that they do and she is very appreciative - serviced by Yellow, Blue, Grey and Brown rounds.'
- 'Emptying of brown bins on a cold morning and wanted to compliment them on a great job and making sure the contents were all out of the bin'
- 'Thank you for all arrangements regarding memorial oak tree for our uncle. It is now planted and very nice thank you.'

4.13		Q3 2022/23	Q2 2023/24	Q3 2023/24
	Number of Complaints	37	28	27
	Highest nature of Complaints	24% (9) Action/ response/ communication	21% (6) Bins/bin collection	19% (5) Bins/bin collection
	Highest Service Area with Complaints	Operations – 11	Operations - 15	Operations – 7 Capita - 7

The number of complaints received in Q3 has decreased by 1 when compared with the previous quarter, and is also lower when compared to Q3 last year.

4.14 Local Government Ombudsman (LGO) Enquiries

In Quarter 3 there was 1 enquiry received from the LGO which remains open.

Compliments and complaints are also referred to in the Performance Report on page 16.

4.15 Corporate Risk Register

The Council continues to review and monitor the Corporate Risk Register. 2 Corporate Risks were reported as 'red' on the RAG status during Q3.

- Corporate Risk 1 – Sustainability of the Medium Term Financial Strategy
- Corporate Risk 2 – Financial Sustainability of Council Owned Leisure Assets.

4.16	Corporate Risk 1	Likelihood	Impact	Overall	Status
	Sustainability of the Medium Term Financial Strategy	B	1	B1	RED

The Council's 2022/23 outturn has performed better than the estimated position detailed within the February 2023 Medium Term Financial Strategy. This has slightly improved the Council's reserve balances however, it is still estimated that these reserves will run out during 2026/27. Officers have continued to investigate alternative delivery mechanisms and maximise savings wherever possible, although further saving opportunities without affecting service delivery are minimal.

The budget setting process for 2024/25 has commenced with income and expenditure being scrutinised on a line-by-line basis. The Council has a continued freeze on non-essential expenditure and officers continue to review and maximise income generation opportunities. All vacant posts are evaluated by the Corporate Management Team prior to recruitment. The Empty Homes scheme continues to have an adverse impact on the Council's Medium Term Financial Strategy and officers have continued to deliver and manage the scheme closely.

4.17	Corporate Risk 9	Likelihood	Impact	Overall	Status
	Financial Sustainability of Council Owned Leisure Assets	A	2	A2	RED

An external assessment has been carried out of the financial sustainability of Council owned leisure assets by Grant Thornton, which has made a number of recommendations that were agreed by Full Council in May 2023. This is now a focus of action. An established cross party working group monitors the delivery of the recommendations and associated action.

5. RISK

5.1 The Council's Corporate Risk Register continues to be monitored by the Corporate Management Team on a regular basis and is referred to within the Q3 Performance Management Report, pages 17-26.

6. FINANCE

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

7. LEGAL

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

8. POLICY AND EQUALITIES IMPLICATIONS

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

9. REASON FOR DECISION

9.1 Monitoring the Council's performance will enable Cabinet to identify and consider any actions, projects, performance measures or corporate risks requiring further action.

Background Papers	
Q3 Performance Management Report	Appendix 1

Version Number:	1	Page:	7 of 7
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**VALLEY
PLAN
2021-25**

**PERFORMANCE
MANAGEMENT REPORT
QUARTER 3 – 2023-24**

Performance Management Report – Quarter 3 2023/24

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



This report captures the Council’s performance in relation to the outlined priorities and includes; Performance Measures, Performance Summary and Actions for Improvement, Compliments and Complaints and Corporate Risks. To deliver the outlined priorities, the Council revised the objectives within the Council’s annual action plan at the start of 2023/24. The information included within this report relates to Quarter 3 (Q3) 2023/24 – **October, November and December**.

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

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

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

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

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

Higher or Lower – Indicating whether the reported performance should be operating either higher or lower

UNKNOWN			
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than the target to increase/improve the Council's performance.

Priority 1 - A Thriving Local Economy

Outcomes

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

Performance Measures	2022-23 Outturn	Higher or Lower	2023-24 Target	Q1	Q2	Q3	Q4	Trend	Comparative Performance
Tier 1									
Percentage of empty shops across the borough per annum, cumulative figure	New	Lower	14%	19.5%	19.5%	21.9%	-	AMBER ↓	N/A
Vibrancy of Rossendale's town centres rated highly per annum, reported during Q3	New	Higher	75%	-	-	37%	-	RED ↓	N/A
Productivity of local businesses measured through the revenue generated by each employee per annum, reported during Q1 (measured through ONS)	New	Higher	£54,500	£45,685	-	-	-	AMBER ↓	N/A
Number of people supported into employment, education and training through the Rossendale Works Programme per annum, cumulative figure	66	Higher	60	19	75	92	-	GREEN ↑	N/A
Reduce the unemployment rate (claimant count aged 16-64) quarterly figure (LGA – id:5472)	4%	Lower	3%	3.9%	3.8%	3.8%	-	AMBER ↓	4th QUARTILE FG – 2.9% (Nov - 2023) NLA – 2.7% (Nov - 2023)
Tier 2									
Number of business support referrals per annum, cumulative figure	New	Higher	120	71	121	135	-	GREEN ↑	N/A

Performance Summary

- As the Bacup 2040 regeneration project comes to a close, the final works to install a commemorative stone and information lectern have been commissioned for Hempstead Memorial Gardens and will be completed during Q4. Project plaques for the redeveloped buildings have been produced and will be installed at the end of the project. The project's evaluation has continued and a project-end celebration has been arranged to take place during Q4. The Council has supported the

Bacup Cultural Consortium in submitting a BID application to secure Arts Council England funding. If successful, the funding will be used to develop Bacup's cultural activity.

- Throughout Q3, the new concept designs for Bacup Market have progressed and a meeting has been scheduled in relation to the pre-planning application process. The designs will be consulted with the Bacup 2040 Board, other key stakeholders and the wider community during Q4.
- Following planning approval, a demolition company has been appointed to demolish the old Barclays Bank (12 Market Street), with works due to commence during January 2024.
- The renovation works to 51 and 53 Deardengate, Haslingden have been completed. 41 and 18 Deardengate are the next two buildings to be re-developed as part of the Haslingden 2040 regeneration project.
- Following the successful application to secure an additional £729k public realm scheme funding, the Council has contracted Eric Wright Civil Engineering to undertake the public realm improvement works.
- The planning application for the new concept designs for Haslingden Market have been agreed. To deliver the proposal, a tender has been published to appoint a contractor and will close 19th January 2024.
- Public and stakeholder consultation has been carried out to feed into the development of Rawtenstall's masterplan. Additional consultations will follow to further improve the masterplan's outcomes.
- Rawtenstall Market traders have attended monthly update meetings together with the appointed architect, an initial designs workshop to develop the new Rawtenstall Market is scheduled for Q4.
- During Q3, work to deliver Lancashire County Council's Walking and Cycling Infrastructure Project has continued through the consultation of proposed routes
- The Town Centre Regeneration Officers have supported Haslingden's Christmas Market, Rawtenstall's Christmas Launch and the Bacup Now Christmas Event. All 3 events were delivered successfully and received positive feedback. The officers have also worked with local PCSO's in Bacup to tackle the ongoing anti-social behaviour issues, further actions are expected during Q4.
- During Q3, results from the Waterfoot public consultation were analysed and highlighted three main areas of concern. These were in relation to Waterfoot's eating and drinking offer, outdoor offer and Trickett's Arcade.

- The Council has supported the Horse and Bamboo in relation to making Waterfoot Rossendale's 'Arts Town'. This will be progressed during Q4 and into the new year.
- A Low Carbon Launch Event, 18th October 2023, provided businesses with energy and net zero advice, and a Rush Hour Networking Lunch Event, 21st November 2023, enabled the Council to create, and build on existing relationships with businesses across the borough.
- 3 vacant buildings have been identified in Bacup, funding from the Bacup 2040 regeneration project will be allocated for their redevelopment. The Former Regal Cinema, 16 Burnley Road (old Bingo Hall), will be demolished, consultation for the proposals for 11 Market Street are underway and a planning application for Bacup's Old Market Hall will be submitted during Q4.
- During Q3, 58 residents were supported through the Rossendale Works Programme, 14 of which securing jobs. The Rossendale Works Skills Hub has provided a base for Job Centre work coaches (twice a week), pre-employment assessments, CV workshops, over 50's workshops and NHS health and wellbeing drop in sessions. Additional support offers will be introduced to the Hub during Q4.
- Following the confirmed 'Green Flag' status for Stubbylee Park, initial steps have been taken to target a further 2024 'Green Flag' status for Rawtenstall's Library Gardens.

Actions for Improvement

- To further promote Rossendale as a place to visit and invest, the Town Centre Regeneration Officers have received website training which will increase the Council's proactive promotion of borough's attractions and businesses.
- During Q3, the percentage of empty shops across the borough remains below target and has increased from 19.5% to 21.9%. Breakdown of this data highlights that Rawtenstall (3.3%) is performing above national average. However, the percentage of empty shops within Bacup (22%) and Haslingden (20.8%) and Waterfoot (41.5%) are underperforming, this impacting Rossendale's overall average. The Waterfoot Action Plan and 'Arts Town' funding opportunity will aim to address this issue and the Council will continue to deliver regeneration programmes across Rossendale to improve the borough's town centres.
- Measured through the Council's Resident Survey, 37% of respondents rated Rossendale as vibrant. Breakdown of this response highlights low vibrancy in Bacup (16%), Haslingden (7%), Waterfoot (10%) and Whitworth (17%). Although, Rawtenstall's (93%) vibrancy was rated very high, and could demonstrate links to the low percentage of empty shops within Rawtenstall (3.3%). It is proposed for the vibrancy of town centres to be measured periodically through public consultations. This will measure the impact of the Council's regeneration programmes and demonstrate the improvements made to the borough's town centres.

Priority 2 - A High Quality Environment

Outcomes

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

Performance Indicator	2022-23 Outturn	Higher or Lower	2023-24 Target	Q1	Q2	Q3	Q4	Trend	Comparative Performance
Tier 1									
Increase the household waste recycling rate per quarter (LGA id: 46)	30.8%	Higher	38%	34.6%	33.7%	29.4%	-	RED ↓	4th QUARTILE FG – 38.93% (2021/22) NLA – 44.39% (2021/22)
Residual household waste collection rate per annum, cumulative figure (LGA id: 45)	516.72kg	Lower	540kg per household	118.5 kg	234.87 kg	353.3kg	-	GREEN ↑	3rd QUARTILE FG – 528.06kg (2021/22) NLA – 468.77kg (2021/22)
Average removal time of fly-tipping per quarter	5 days	Lower	5 days	4.67 days	3.5 days	3.8 days	-	GREEN ↓	N/A
Initial investigation of fly-tipping per quarter	New	Lower	5 days	3 days	3 days	3 days	-	GREEN █	N/A
Initial investigation of abandoned vehicles per quarter	New	Lower	5 days	2 days	2 days	3 days	-	GREEN ↓	N/A
Initial investigation of trade waste issues per quarter	New	Lower	5 days	4 days	3 days	4 days	-	GREEN ↓	N/A
Tier 2									
Percentage of general waste bins collected as per schedule per quarter	99.88%	Higher	98%	99.9%	99.9%	99.8%	-	GREEN █	N/A
Percentage of trade waste bins collected as per schedule per quarter	99.19%	Higher	98%	99.2%	99.4%	99.5%	-	GREEN █	N/A
Percentage of public litter bins emptied as per schedule per quarter	99.1%	Higher	98%	97%	99.9%	99.6%	-	GREEN █	N/A
Install additional/replacement bin per annum, cumulative figure	47 bins	Higher	60 bins	21 bins	48 bins	62 bins	-	GREEN	N/A

Percentage of main roads swept as per schedule per quarter	New	Higher	95%	89%	100%	100%	-	GREEN 	N/A
Percentage of side roads swept as per schedule per quarter	New	Higher	95%	90%	79%	89%	-	RED 	N/A
Percentage of amenity grass cut as per schedule per quarter	New	Higher	95%	94%	89%	100%	-	GREEN 	N/A
Percentage of park grass cut as per schedule per quarter	New	Higher	95%	100%	90%	100%	-	GREEN 	N/A
Percentage of bowling green, football pitches and memorial gardens cut as per schedule per quarter	New	Higher	95%	90%	85%	100%	-	GREEN 	N/A
Percentage of play areas inspected as per schedule per quarter	New	Higher	80%	100%	100%	100%	-	GREEN 	N/A
Percentage of cemeteries inspected as per schedule per quarter	New	Higher	80%	100%	100%	100%	-	GREEN 	N/A

Performance Summary

- During Q3, the Council finalised the procurement of Bartec, a front and back office waste management system which monitors live operations to support efficient service delivery and improve customer services. The first stage of the system will be rolled out during Q4 and will focus on the waste service.
- In response to the disposal site changes at Lancashire's level, the Council has retrieved quotes from consultants in relation to building the local Waste Transfer Station. Budget estimates and initial proposals will be drafted in preparation of the tender to carry out the works.
- The Council's Resident Survey indicates that 61.26% of respondents felt that fly-tipping was an issue within their local area. The Council continues to prosecute fly-tipping and environmental crime offenders. During Q3, 2 offenders were prosecuted in relation to the 30-tonne fly-tipping offence at Futures Park, their sentence will be finalised during Q4. A further 7 fixed penalty notices, 20 community protection warning and 2 community protection notices have been issued in response to environmental crime offences.
- Due to the additional resources available within the winter months, an increased volume of maintenance works have been delivered in Victoria Park, Haslingden, and Whitaker Park, Rawtenstall. 50 trees, suffering from Ash Dieback, were identified and removed to control the spread of the disease and protect high footfall areas. The Parks team also received jet-washing training which will enable effective unblocking of drains and clearing of services to create service efficiencies.
- As part of delivering the Council's Climate Change Strategy, detailed energy and carbon audits for Henrietta Street have identified alternative heating system and electric fleet design options to reduce carbon emissions. The final recommendations will be incorporated into the design proposals for the new Waste Transfer Station at Henrietta Street. To further progress the decarbonisation of Council owned buildings, the Council has submitted a BID application to secure £1.3 million

Public Sector Decarbonisation Scheme funding.

- During Q3, the Net-Zero Terraced Streets pilot project was approved and the coinciding community engagement commenced. The project aims to decarbonise terraced street across Rossendale and the engagement response will contribute towards the next phase of the project.
- Further funding has been sought to develop Rossendale's electric vehicle infrastructure. A BID application has been submitted to secure £171k On-street Residential Chargepoint Scheme funding, confirmation of this funding is due to be announced during Q4.
- The Council has worked with partners and local landowners to successfully identify planting opportunities for the remaining 5,000 trees. These trees will be planted during Q4 to meet the 16,000 tree planting target.

Actions for Improvement

- The Council's recycling performance remains below target. Following confirmation from Lancashire County Council, the Council will need to introduce a food waste collection by 2026. This will impact the frequency of collections and should encourage greater recycling across the borough. Funding for the introduction of food waste collections will be announced during Q4.
- The percentage of side roads swept has improved from Q2 however, remains below target due to the backlog created during the previous quarter. Work will continue to reduce the backlog and meet the target performance.

Priority 3 – Healthy and Proud Communities

Outcomes

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

Performance Indicator	2022-23 Outturn	Higher or Lower	2023-24 Target	Q1	Q2	Q3	Q4	Trend	Comparative Performance
Tier 1									
Reduce the number of homeless presentations requiring relief duty per annum, cumulative figure (2022/23 - 15% reduction)	13.5%	Lower	11.82%	14.9%	10.8%	4.54%	-	GREEN ↑	N/A
Percentage of Disabled Facilities Grants completed within 12 months per quarter	New	Higher	95%	96%	100%	88%	-	RED ↓	N/A
Deliver 'new homes' within the Local Plan per annum, cumulative figure	75	Higher	180	32	61	71	-	RED ↓	N/A
Deliver 'affordable new homes' within the Local Plan per annum, cumulative figure	60	Higher	25	11	21	26	-	GREEN ↓	N/A
Determine major planning applications within 13 weeks per quarter (LGA id: 17482)	N/A	Higher	60%	N/A	100%	100%	-	GREEN █	1st QUARTILE FG – 92% (2023/24) NLA – 88% (2023/24)
Determine minor and other planning applications within 8 weeks per quarter (LGA id: 17487)	85%	Higher	75%	92%	92%	91%	-	GREEN ↓	2nd QUARTILE FG – 84% (2023/24) NLA – 86% (2023/24)
Initial response to housing complaints per quarter	New	Lower	5 days	3 days	4 days	3 days	-	GREEN ↑	N/A
Initial response to food hygiene complaints per quarter	New	Lower	10 days	7 days	5 days	7 days	-	GREEN ↓	N/A
Prevalence of overweight (including obesity) year 6 children per annum, reported in Q1.	New	Lower	37%	38.1%	-	-	-	N/A	N/A
Tier 2									
Number of Disabled Facilities Grants awarded per annum, cumulative figure	74	Higher	80	24	55	93	-	GREEN ↑	N/A
Processing of Disabled Facilities Grants - Application to	New	Lower	110 days	139 days	72 days	70 days	-	GREEN ↑	N/A

Approval days per quarter									
Processing of Disabled Facilities Grants - Approval to Completion days per quarter	New	Lower	80 days	182 days	190 days	190 days	-	RED	N/A
Number of Food Standards Agency food inspections per annum, cumulative figure	New	Higher	240	48	96	146	-	RED	N/A

Performance Summary

- Utilising the 'Improvements to Empty Homes' section 106 monies, a property has been purchase to provide temporary accommodation for vulnerable residents. Throughout Q4, further funding will be allocated to refurbish this property and purchase a second property for temporary accomodation.
- The revised Housing Assistance Policy (formally Disabled Facilities Grants Policy) was agreed at Cabinet, 6th December 2023. The policy revisions provide continuity with other local authorities, increases the Council's offer through the use of a Home Improvements Agency and makes better use of funding to support public and commercial spaces.
- A Get Active Big Connect event, 30th November 2023, was delivered to 68 attendees to communicate the importance of activity and improving the borough's collective health. During Q3, the Council appointed a Physical Activity Programme Manager, funded through Together and Active Futures, to develop relationships with leisure and health partners in preparation for a Physical Activity Strategy to support Rossendale's Community Health and Wellbeing Plan.
- Victoria Park, Haslingden, is now host to a weekly junior park run and the Council has developed a BID application to secure Lancashire Environment Funding to improve Victoria Park's wheeled sports area. A further BID application has been submitted to FCC Community Action Fund to improve the skate park at Edgeside Park, Watefoot.
- To raise the profile of local health facilities across Rossendale, the Rossendale Connected Population Health Board and partners have proposed a Health and Wellbeing event and Age of Inspiration event to take place during Q4, once finalised these events will be publicised on social media platforms.
- Community research to understand the use of health services has been completed in Stacksteads and Worsley. The research concludes that residents with a greater awareness of health facilities and community support are more likely to use the offers available. Following this, a communications campaign will be launched during 2024 to publicise health facilities and services available across Rossendale.
- The Household Support Fund 4 has been fully allocated to 2,700 vulnerable households. Further confirmation is awaited from central Government in relation to extending the programme after 31st March 2024.

- During Q3, 66 out of the 95 Ukraine guests have been supported into their own homes in and around Rossendale and the 'Ukrainians in Rossendale' support group continues to meet on a weekly basis.
- Foodbanks across Rossendale have reported an 80% drop in donations due to the cost of living crisis and have seen a 100% increase in demand over the past 12 months. The Household Support Fund 4 has contributed £47.5k funding to support foodbanks and Rossendale Food Group have provided other food offers over the Christmas period. The Council will continue to review foodbank/community grocery options for the borough – Haslingden Halo Community Grocery will be developed and trialed during Q4.

Actions for Improvement

- Although the number of 'affordable new homes' built is performing above target, the delivery of 'new homes' built remains below target. The number of new homes built to deliver the Council's Local Plan is derived from a number of sources and will continue to be collated throughout the year. To identify an accurate representation of the number of new homes built, the Council will work with developers, partners and stakeholders.
- The percentage of Disabled Facilities Grants completed within 12 months and processing of the grants has reduced due to outstanding invoices in relation to 4 large projects received during 2021. The Council will continue to chase the outstanding invoices to finalise the projects. To improve the service, the Council has increased its approved contractors list by 260% and has agreed the new Housing Assistance Policy. A proposed social media campaign will launch the new policy to promote the improved service to residents.
- Although the number of Food Standards Agency inspections is performing below target, the inspection take place at different times across the year and are scheduled to be completed during Q4. It is noted that business may close prior to the inspection and therefore impact progress against the target.

Priority 4 – Effective and Efficient Council

Outcome

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

Performance Indicator	2022-23 Outturn	Higher or Lower	2023-24 Target	Q1	Q2	Q3	Q4	Trend	Comparative Performance
Tier 1									
Time taken to process Housing Benefit new claims per quarter (LGA id: 299)	14.9 days	Lower	17 days	16.8 days	11.7 days	11 days	-	GREEN ↑	1st QUARTILE FG – 21 days (2023/24) NLA – 20 days (2023/24)
Time taken to process Housing Benefit change in circumstances per quarter (LGA id: 300)	2 days	Lower	4 days	4 days	2.7 days	2.8 days	-	GREEN ▬	1st QUARTILE FG – 8 days (2023/24) NLA – 8 days (2022/23)
Time taken to process Council Tax benefit new claims per quarter	14.3 days	Lower	15 days	15.3 days	15.7 days	N/A	-	N/A	N/A
Time taken to process Council Tax benefit change in circumstances per quarter	2.4 days	Lower	4 days	3.4 days	2.5 days	2.9 days	-	GREEN ↓	N/A
Payment of undisputed invoices within 30 days per quarter	85%	Higher	90%	94%	88%	92%	-	GREEN ↑	N/A
Number of Ombudsman Enquiries upheld per annum, cumulative figure	0	Lower	0	0	0	0	-	GREEN ▬	N/A
Number of employee leavers in line with the national average, 15% per annum (7 employee leavers per quarter)	New	Lower	7	5	6	6	-	GREEN ▬	N/A
Number of days lost due to sickness absence per full time equivalent employee per annum, cumulative figure	9.76 days	Lower	8 days	2.34 days	7.02 days	10.38 days	-	RED ↑	N/A
Percentage of staff who have completed an annual appraisal per annum, cumulative figure.	92.2%	Higher	100%	27%	93%	95%	-	GREEN ↑	N/A
Percentage of staff who have completed mandatory training per quarter	New	Higher	100%	N/A	N/A	N/A	-	N/A	N/A

RIDDOR reportable accidents and incidents per annum, cumulative figure	3	Lower	< 5	2	3	3	-	GREEN 	N/A
Tier 2									
Percentage of Council Tax collected per annum, cumulative figure (LGA id: 199)	95.79%	Higher	96.1%	28.21%	54.92%	81.5%	-	GREEN 	4th QUARTILE FG – 96.81% (2022/23) NLA – 97.11% (2022/23)
Percentage of NNDR collected per annum, cumulative figure	New	Higher	98.25%	28.51%	58.11%	81.93%	-	AMBER 	N/A
Percentage of accurate processing of a Housing Benefit claim per annum, cumulative figure	New	Higher	95%	94.67%	98%	95.33%	-	GREEN 	N/A
Secured garden waste subscribers per annum, cumulative figure	7257	Higher	7000	6938	7174	7203	-	GREEN 	N/A
Secured commercial waste subscribers per quarter, cumulative figure	430	Higher	440	421	403	408	-	AMBER 	N/A
Increase the number of electronic service request forms completed by residents by 15% per annum, reported in Q4	8250	Higher	9500	-	-	-	-	N/A	N/A
Distribute 12 positive new stories per quarter	New	Higher	12	12	18	11	-	GREEN 	N/A
Increase the number of LinkedIn followers by 4% per annum, cumulative figure	New	Higher	210	287	396	597	-	GREEN 	N/A
Percentage of FOIs responded to within 20 days per quarter	New	Higher	95%	86.9%	93%	90%	-	AMBER 	N/A
Percentage of complaints responded to within 10 working days per quarter	New	Higher	95%	79.3%	78%	61%	-	RED 	N/A
Percentage of Member enquiries responded to within 10 working days per quarter	New	Higher	95%	66.7%	25%	Non received	-	N/A	N/A
Percentage of MP enquiries responded to within 10 working days per quarter	New	Higher	95%	70%	78%	68%	-	RED 	N/A
Number of Health and Safety reports received per annum, cumulative figure	99	Lower	90	26	44	63	-	GREEN 	N/A

Performance Summary

- The Council's new website was launched 3rd October 2023. The website now provides direct links to the most popular service and has reduce the number of customer clicks to request a service or find information by 75%.

- To monitor the Council's customer services, a periodic mystery shopper exercise was undertaken throughout November 2023. The results from this exercise indicate that the majority of staff are following the Council's customer services standards. It is proposed for the exercise to be conducted every 6 months to maintain a high standards of customer service within the Council's culture.
- During Q3, the Council has introduced its new branding, logo and colours across platforms and documents. New templates have been drafted and will be agreed during Q4.
- During Q3, the Chief Finance Officer and Corporate Management Team have reviewed the proposed budgets for 2024/25 to support the Council's Medium Term Financial Strategy. The budgets will continue to be finalised during Q4.
- Following recommendations from the Governance Work Group, the Council's Constitution was agreed at Full Council, 15th November 2023. The new Constitution, and list of amendments, have been circulated to relevant officers in preparation for the planned training session.
- The Council's internal Programme Board process and templates have been refreshed. The Programme Board now reports on the Council's overarching Programmes, rather than Individual projects. Projects will now also be monitored at an operational level. The previous Programme Board meeting, 14th November 2023, approved the Council's 5 Programmes; Capital Regeneration, Town Centre Regeneration, Property Services, Climate Change, Operations and Digital Strategy. The Programme Board will continue to monitor the progress and risks of each Programme on a quarterly basis.
- During Q3, the Council delivered 4 Christmas Staff Engagement Sessions to celebrate the successes of 2023 and priorities/challenges for 2024.
- An annual staff satisfaction survey was completed. The survey recommendations highlighted focus needed to improve internal communications and IT systems, these were presented to all staff within the engagement sessions. Actions will be developed and delivered during 2024/25.
- 2 additional staff surveys were shared in relation to the use of the corporate document management system (Idox), used by majority of services (except Operations), and use of the Council's 4 Electric Bikes. Responses will be collated and any actions from these surveys will be implemented in Q4.
- The Council's annual resident survey was live from 9th October to 31st October 2023. The survey received 1158 total responses, this a 57.5% increase from 2022. The survey response and analysis is being collated and will be finalised during Q4.

Actions for Improvement

- The time taken to process new Council Tax claims has not been reported during this quarter as the indicator outputs have been identified as inaccurate. This issue has been raised with NEC (software solutions) and will be reviewed during 2024/25.
- During Q3, 27 complaints were received. 6 (3 Operations, 1 Facilities, 1 Benefit Processing, 1 Planning Enforcement) of these complaints did not meet the 10 day

deadline. All the complaints have now been responded to and closed. 4 complaints were closed with 10 days of the target (that is, within 20 days) and 2 complaints were closed within 20 days target (that is, within 30 days). The complaints process is monitored by Corporate Support. Officers are requested to provide a response on a weekly basis. The complaints that do not meet the agreed timeline are usually more complex.

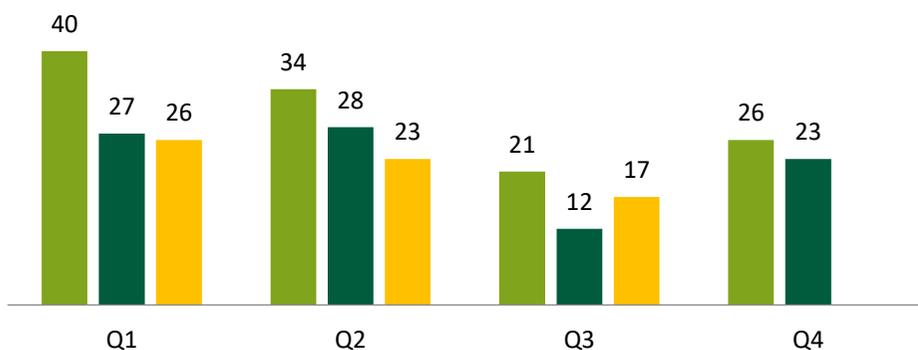
- 50 MP enquiries were received during Q3, 12 (4 Operations, 3 Planning, 1 Housing, 1 Environmental Health, 1 Facilities, 1 Finance and 1 Capita) of these enquiries were not answered within 10 day deadline. All the MP Enquiries have now been responded to and closed. 7 MP Enquiries were closed with 10 days of the target (that is, within 20 days) and 5 MP Enquiries were closed within 20 days target (that is, within 30 days). Work continues to improve the response time to MP and Member Enquiries to meet the target deadline.
- The level of sickness absence remains high although has improved in performance in comparison to Q2. At the end of Q3, 6 staff remained on long-term absence, subsequently 1 has left the authority and 1 has returned to work. The most common reason for sickness absence remains other musculo skeletal, closely followed by back and neck problems, work is currently being undertaken to consider the option provide physio sessions to support a faster return to work. Short-term sickness absence remains similar to Q2 (1.67 days per FTE).The main reason for short term sickness absence continues to be infections, colds, flu (0.19 days per FTE were Covid-19 cases although, government advice is not to test therefore more absence could be attributed to Covid-19). Payment of the flu jab has been offered to all staff, to try to mitigate further absences due to infections, colds, flu absences, to date 4 staff have claimed back monies for the flu jab.

Compliments and Complaints

Compliments

Compliment Trend	Q1	Q2	Q3	Q4
2021-23	40	34	21	26
2022-23	27	28	12	23
2023-24	26	23	17	-
Number of Compliments	Compliment Detail			
3	Bins/bin collection			
1	Quality of service			
10	Staff member/team			
1	Litter/debris/fly-tipping			
2	Other			

■ 2021/22 ■ 2022/23 ■ 2023/24



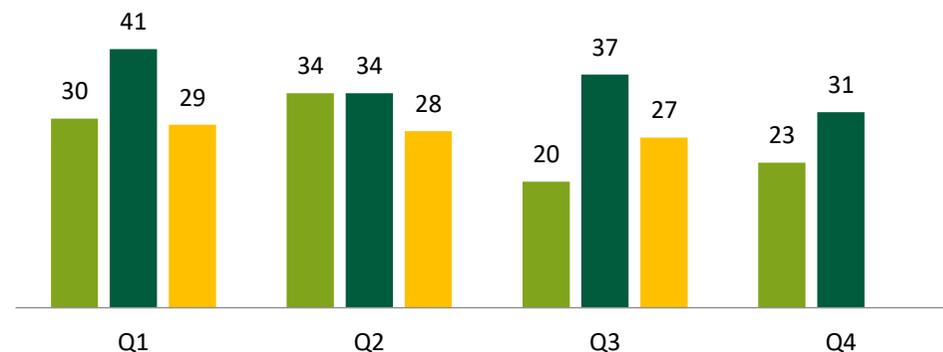
Ombudsman Enquiry

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

Complaints

Complaints Trend	Q1	Q2	Q3	Q4
2021-23	30	34	20	23
2022-23	41	34	37	31
2023-24	29	28	27	-
Number of Complaints	Complaint Detail			
4	Action/response/communication			
1	Bailiff charges/action			
2	Benefits processing			
5	Bin/bin collection			
1	Council decision			
1	Council policy/procedure			
4	Council Tax charges/decision			
1	Grass cutting			
1	Other			
2	Property/land			
2	Quality of service			
2	Staff member/team			
1	Tree			

■ 2021/22 ■ 2022/23 ■ 2023/24



During Q3, 1 new Ombudsman enquiry was received. It is noted that the Council isn't notified of all enquiries/decisions, the above relates to the notified enquires.

Corporate Risk Register

Risks are those things which might present a barrier to us delivering the things we have undertaken to achieve. Each year the Council reviews the potential risks it is facing and looks at what it might do to minimise the occurrence of such risks. This information is then regularly monitored and reviewed.

We profile our risks using a matrix (shown below) which is based on our making two judgments about each potential risk faced by the Council. The definition of the likelihood and impact can be found in the Council's Risk Management Strategy 2016.

The Council's Risk Matrix

Likelihood	A					
	B					
	C					
	D					
	E					
	F					
		5	4	3	2	1
	Impact					

Likelihood

How likely is it that the risk may occur (rated A-F, A being the most likely)

Impact

How serious might the consequences of the impact be (rated 1-5, 1 being the highest consequence).

Therefore, a risk rated A1 is the highest risk rating and a risk of F5 is the lowest risk rating.

Risk RAG (Red, Amber and Green) rating status indicators	
Risk Status	Status description
GREEN	The likelihood and impact of the risk is low
AMBER	The likelihood and impact of the risk is medium

RED	The likelihood and impact of the risk is high
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Risk 1 – Sustainability of the Medium Term Financial Strategy

Responsible Officer - Karen Spencer

Description

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

Risk Consequence

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

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

Mitigation

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

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

Q3 Update

The Council's 2022/23 outturn has performed better than the estimated position detailed within the February 2023 Medium Term Financial Strategy. This has slightly improved the Council's reserve balances however, it is still estimated that these reserves will run out during 2026/27. Officers have continued to investigate alternative delivery mechanisms and maximise savings wherever possible, although further saving opportunities without affecting service delivery are minimal.

The budget setting process for 2024/25 has commenced with income and expenditure being scrutinised on a line-by-line basis. The Council has a continued freeze on non-essential expenditure and officers continue to review and maximise income generation opportunities. All vacant posts are evaluated by the Corporate Management Team prior to recruitment. The Empty Homes scheme continues to have an adverse impact on the Council's Medium Term Financial Strategy and officers have continued to deliver and manage the scheme closely.

Q3 risk assessment RAG status (current)	Likelihood	Impact	Overall Risk	Status
	B	1	B1	RED

Risk 2 – Major Disaster affecting the Delivery of Council Services

Responsible Officer - Clare Law

Description

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

Risk Consequence

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

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
C	1	C1	AMBER

Mitigation

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

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
C	2	C2	AMBER

Q3 Update

The Council's Local Emergency Plan has been reviewed and updated. The system for out of hours' emergencies has been streamlined so that there is a single point of contact for the Council's Senior Officers and improved arrangements with Capita. Arrangements with Lancashire County Council and Lancashire Resilience Forum are regularly reviewed and updated.

The Council has continued to work with the Lancashire County Council Emergency Planning Team to update the Rest Centre information and contacts. The Council's internal Emergency Planning Team meetings continue to be held on a quarterly basis. Officers continue to attend Lancashire Resilience Forum meetings, other agency meetings and training to ensure the Lancashire response to major incidents is robust.

Q3 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
C	2	C2	AMBER

Risk 3 – Incident resulting in Death or Serious Injury or HSE Investigation**Responsible Officer - Clare Law****Description**

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

Risk Consequence

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

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
D	2	D2	AMBER

Mitigation

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

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
E	2	E2	GREEN

Q3 Update

Work has continued to implement the Health and Safety Action Plan with the main areas of work being asbestos controls and premises monitoring and compliance. Work to review the controls for the removal of fly-tipping containing asbestos has been undertaken and robust controls have been implemented.

The merging of Facilities and Health and Safety has begun to improve the control of premises, particularly in relation to compliance and the programme of workplace inspections for 2023/24 is ongoing and on target, with a further 3 inspections carried out during Q3. Work to progress health and safety risk management remains behind schedule as it is dependent on the corporate Risk Management Strategy being agreed. 19 health and safety reports were received during Q3 and none of these were reportable under the RIDDOR Regulations.

Q3 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
E	2	E2	GREEN

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

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

Risk Consequence

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

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
E	2	E2	GREEN

Mitigation

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

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
E	2	E2	GREEN

Q3 Update

The Council continues to be a member of the Local Government Association and District Councils Networks. The Chief Executive regularly attends the North West Chief Executive, and Lancashire Chief Executive meetings, both having representation from the Local Government Association. ‘Horizon Scanning and Policy’ is an agenda item on the Corporate Management Team’s weekly meeting and promotes ongoing discussions in relation to recent policy announcements, funding opportunities and other relevant information from government departments to determine any appropriate action required.

Q3 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
E	2	E2	GREEN

Risk 5 – Sustainable Workforce

Responsible Officer - Clare Law

Description

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

Risk Consequence

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

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
D	3	D3	AMBER

Mitigation

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

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
E	3	E3	GREEN

Q3 Update

The number of employee leavers has remained the same as Q2 and within our KPI target. All vacant posts have successfully been recruited, with the exception of the vacancies within the Operations Workshop. The Operations Workshop vacancies continue to be backfilled via agency and work is currently being undertaken to support recruitment to these hard to recruit to roles.

The level of sickness absence remains high although has improved in performance in comparison to Q2. At the end of Q3, 6 staff remained on long-term absence, subsequently 1 has left the authority and 1 has returned to work. The most common reason for sickness absence remains other musculo skeletal, closely followed by back and neck problems, work is currently being undertaken to consider the option provide physio sessions to support a faster return to work. Short-term sickness absence remains similar to Q2 (1.67 days per FTE). The main reason for short term sickness absence continues to be infections, colds, flu (0.19 days per FTE were Covid-19 cases although, government advice is not to test therefore more absence could be attributed to Covid-19). Payment of the flu jab has been offered to all staff, to try to mitigate further absences due to infections, colds, flu absences, to date 4 staff have claimed back monies for the flu jab.

Q3 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
D	3	D3	AMBER

Risk 6 – Insufficient data and cyber security

Responsible Officer - Andrew Buckle

Description

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

Risk Consequence

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

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
C	1	C1	AMBER

Mitigation

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

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
D	1	D1	AMBER

Q3 Update

As part of the ongoing compliance and audit regulations Penetration Testing was carried out in December 2023. This forms part of Rossendale's approach to data and cyber security, this is an ongoing process as required by the Public Service Network. Also further additional internal testing will be conducted across a number of Virtual Machines. All of the existing Customer Information System certificates will be renewed, these are used to provide enhanced security protection with regard to any Central Government Application Programme Interfaces.

Further work has continued with the implementation of the Memorandum of Understanding compliance requirements imposed by Department of Working Pensions. The Memorandum of Understanding details the required security standards and processes that have to be met in line with requirements. A review of all data sources has been carried out, and an assessment around legal gateways will be conducted.

Q3 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
D	1	D1	AMBER

Risk 7 – Poor communications and public relations

Responsible Officer - Clare Law

Description

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

Risk Consequence

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

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
B	1	B1	RED

Mitigation

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

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
D	1	D1	AMBER

Q3 Update

Viva PR has continued to deliver the agreed communications including updates to the Council's website and social media posts to residents, businesses and communities. Corporate Management Team receive a weekly update, which includes horizon scanning and potential risks. We have issued 11 positive press releases resulting in 62 pieces of media coverage. All of these pro-active positive releases help to promote the Council externally. Viva PR act as first point of contact for the media and always respond in a timely manner ensuring good working relationships with local and regional media.

Q3 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
E	1	E1	GREEN

Risk 8 – Non – Delivery of Corporate Programmes

Responsible Officer - Rob Huntington

Description

The Council has agreed the 6 corporate programmes for 2023/24 to support the delivery of Corporate Plan.

Risk Consequence

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

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
C	2	C2	AMBER

Mitigation

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

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
E	2	E2	GREEN

Q3 Update

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

The Programme Board now reports on the Council’s overarching Programmes, rather than Individual projects. Projects will now also be monitored at an operational level. The previous Programme Board meeting, 14th November 2023, approved the Council’s 5 Programmes; Capital Regeneration, Town Centre Regeneration, Property Services, Climate Change, Operations and Digital Strategy. The Programme Board will continue to monitor the progress and risks of each Programme on a quarterly basis.

Q3 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
E	2	E2	GREEN

Risk 9 – Financial Sustainability of Council Owned Leisure Assets

Responsible Officer – Rob Huntington

Description

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

Risk Consequence

If the Council owned leisure assets are to be sustained in the longer term, the operators of the facilities have little recourse to additional funding to survive other than through the Council. This financial impact was managed in 2021/22 through additional government grants and Council support, however the real impact is likely to be felt in 2022/23 and continue through 2023/24.

Initial risk assessment RAG status (without mitigation)

Likelihood	Impact	Overall Risk	Status
A	2	A2	RED

Mitigation

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

Risk assessment RAG status (after mitigation)

Likelihood	Impact	Overall Risk	Status
A	2	A2	RED

Q3 Update

An external assessment has been carried out of the financial sustainability of Council owned leisure assets by Grant Thornton, which has made a number of recommendations that were agreed by Full Council in May 2023. This is now a focus of action. An established cross party working group monitors the delivery of the recommendations and associated action.

Q3 risk assessment RAG status (current)

Likelihood	Impact	Overall Risk	Status
A	2	A2	RED

Subject:	Financial Monitoring Report Q3 2023/24	Status:	For Publication
Report to:	Cabinet	Date:	13 th March 2024
Report of:	Chief Finance Officer	Lead Member:	Resources
Key Decision:	<input type="checkbox"/> Forward Plan <input checked="" type="checkbox"/>	General Exception	<input type="checkbox"/> Special Urgency <input type="checkbox"/>
Equality Impact Assessment:	Required: No	Attached:	No
Biodiversity Impact Assessment:	Required: No	Attached:	No
Contact Officer:	Karen Spencer	Telephone:	01706 252409
Email:	kareenspencer@rossendalebc.gov.uk		

1. RECOMMENDATION

1.1 That Cabinet note the content of the Q3 financial monitoring report.

2. EXECUTIVE SUMMARY

- This report provides an indicative estimate of the Council's General Fund Revenue outturn, Collection Fund performance and Capital outturn for the year ended 31 March 2024.
- At 31 December 2023, the Council is estimating a favourable variance of £170.4k against an approved net budget for the year of £10,256k.
- The approved Capital Programme for 2023/24 was agreed in the sum of £5,963k, to this was added prior year slippage of £6,027k, plus new additions of £456k making a revised capital programme for 2023/24 of £12,446k. At the end of quarter 3 the estimated capital outturn for the year is £6,778k. Estimated slippage requirements into 2024/25, including the associated funding sources, currently total £5,668k, this includes £2,520k disabled facility grants.

3. BACKGROUND

3.1 In February 2023 the MTFS set a balanced Budget of £10,256k for the year based on the assumptions made at that time and supported by £756k from reserves. The pay award, inflation rates, high vehicle fuel costs and increasing utility costs resulted in the requirement to use reserves to fund the budget gap.

4. DETAILS

Revenue

4.1 This 2023/24 Q3 monitoring report is forecasting a favourable variance of £170.4k when compared to an original budget of £10,256k.

4.2 The most notable variances are:

- The budget contains a £225k vacancy savings target which is based on potential savings that can be achieved due to additional leave purchase and staff turnover, i.e. the salary saving made between an employee leaving the authority and the new recruit commencing. Staff cost savings are currently estimated to be c£182k to the year-end, this is £43k short of the vacancy savings target of £225k. However, this includes the additional £99k unbudgeted cost of the pay award.
- An adverse outturn variance of c£40k is predicted in relation to income from commercial property rents, and £7.9k from market rents. These shortfalls are being

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

- The £42.4k adverse variance within finance includes additional staffing costs and bank charges of c£23k due to the increase in volume of individuals using the Council's electronic payment system. The Council has tendered for its Merchant acquiring services during Q2, the new supplier will be on board mid Q4 which should reduce the adverse variance in future years.
- At Q3 there is a predicted overspend of c£238k within the housing team on temporary accommodation. The team are actively working to reduce this overspend:-
 - However since April there have been 148/people/families housed in temporary accommodation by the housing team
 - Officers are using the additional dispersed accommodation purchased, working with partners and the Empty Homes scheme
 - Two additional dispersed accommodation properties are due to be purchased
 - More favourable rates have been negotiated with a B&B if a resident is placed for more than 6 weeks
 - Responsibility for some families has been reallocated to Children's Services

4.3 Full details and explanations are included in appendix 1.

CAPITAL

4.4 The current estimate of Capital Receipts brought forward at 1st April 2023 totalled £1,931k.

4.5 The value of the budgeted capital scheme expenditure for 2023/24 was £5,963k to which £6,027k slippage has been added. New schemes have been added during the year totalling £456k as set out on page 31 of appendix 1, this includes £160k of additional DFG funding. The revised capital programme for 2023/24 is £12,446k with an indicative outturn of £6,668k.

4.6 Anticipated slippage into 2024/25 is estimated at £5,668k.

TREASURY

4.7 At the end of December 2023 the Council's bank balances were c£15.5m. This is lower than in previous years due to the repayment of circa £6m of Covid monies back to Central Government during 2022/23.

4.8 Increasing interest rates over recent months along with proactive treasury management resulted in the Council increasing its interest income budgets for 2022/23 to £120k from £9k in 2022/23. We are confident that this budget will be exceeded.

4.9 Details are included in Appendix 1.

COLLECTION FUND

4.10 Council Tax collection rates are slightly below the collection rates for the previous two years. Whilst Business Rates collection performance appears to be similar to pre-pandemic levels, the rates are distorted by transitional reliefs given to businesses due to the Business Rates revaluation, which kicked in from April 2023. This remains an area of focus into 2023/24 given the 'Cost of Living Crisis' and potential impact on future collection.

- 4.11 For 2023/24 the Council Tax collection fund is predicting a surplus of £917k, with Rossendale Borough Council's share being £124k.
- 4.12 The NNDR collection fund is predicting a deficit of £605k with the Council's share being £242k.
- 4.13 Current estimates are that the Council will benefit from a NNDR growth gain of £359k and a pooling gain of £323k in 2023/24.
- 4.14 Details are included in Appendix 1.

EARMARKED RESERVES

4.15 The total cash-backed earmarked reserves brought forward at 1st April 2023 were £8,484k (after adjustment for Business Rate relief support repayable to government). The Earmarked Reserves closing balance at the 31 March 2024 are estimated to be £7,562.1k. However, based on current plans and forecast commitments at the time of this report, overall earmarked reserves (including ring fenced funds) are anticipated to reduce to £3,431.4k over the life of the current MTFS (by March 2027), unless additional income and efficiencies are generated.

5. RISK

- 5.1 All the issues raised and the recommendation(s) in this report involve risk considerations as set out below:
- The cost of goods and services continue to increase. General inflationary increases are being experienced across all contracts that are linked directly to RPI and CPI. High inflation and interest rates are also impacting on the capital programme. On average vehicle replacement costs are running c20% over and above the estimates included in the capital programme. Rising inflation is also having an impact on the construction industry - pushing up costs, increasing tender prices.
 - Financial monitoring of General Fund service departments focuses on the key risk areas of employee costs, income, implementation of agreed budget savings, emerging issues (eg inflationary pressures and rising living costs) and opportunities, in particular service department net expenditure.
 - Budget setting for future years is now treated as an integral part of financial monitoring during the current year and the impact of variances being reported have been considered by officers when preparing the detailed 2024/25 budgets.
 - The council must explore ways of bridging its forecast annual funding gap. Amongst other things this may include becoming more commercially aware, aiming to grow its resources alongside the challenges to its cost base.
 - If the level of Council Tax support claims increase as a result of the current economic climate or the level of Council Tax bad debt increases, this will have an adverse impact on the income the Council receives.
 - The level of future Government funding is uncertain. The 2024/25 financial settlement is a one year settlement, therefore the level of Government funding beyond 2024/25 is unknown.

6. CONCLUSIONS

- 6.1 Robust monitoring of the General Fund and MTFS is essential to control risks expressed in section 5 above and the Council continues to undertake this.
- 6.2 Since 2010 the Council has seen its central government funding reduced by c£6m pa in real terms. Since that time the Council has reduced its budget requirement accordingly and continues to seek efficiencies and grow income where possible. However, the current economic climate, is making it impossible for the Council to balance its in year income and expenditure.
- 6.3 The Council is continuing its cost reduction programme, however Members are facing increasingly difficult choices in an attempt to balance expenditure with available resources over the medium term, with energy costs, vehicle fuel costs, the inflation rate and the pay award making this more difficult.
- 6.4 The Finance Settlement for 2024/25 was confirmed in February 2024. The settlement provided an increase in core spending power for 2024/25 of 5.9%. The ongoing level of Government funding poses a significant risk to the MTFS.

7. FINANCE

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

8. LEGAL

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

9. POLICY AND EQUALITIES IMPLICATIONS

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

10. REASON FOR DECISION

- 10.1 Cabinet are recommended to note the Q3 monitoring report.

Background Papers	
Document	Place of Inspection
Service monitoring statements	Financial Services

Financial Monitoring Report

2023/24 as at end of December 2023

Including a Glossary of terms on page 37

Monthly Financial Monitoring Report 2023/24 Q3 December 2023

General Fund Revenue Operations – pages 7 to 21

As the current economic climate is having a significant impact on the Council in Q3, the financial performance has been adverse compared to budget. The full year impact is predicted to result in a favourable variance of £170.4k on the General Fund when compared to the original budget of £10,257k. This will decrease the budgeted call on reserves for the year. The significant budget variations are highlighted on page 4.

Earmarked Revenue Reserves – page 22

The total cash-backed Earmarked Reserves brought forward at 1st April 2023 were updated following publication of the 2022/23 Statement of Accounts to £8,484k.

The opening balance on the Transitional Reserve was £3.063k. The Council has received funding guarantee of £290k and £85k Services Grant as part of the 2023/24 Local Government Finance Settlement. This funding will be released in full as budgeted, to fund 2023/24 Net Service costs.

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

The indicative closing balance of earmarked reserves at the 31st March 2024, is estimated at £7,562.1k. The use of earmarked reserves to bridge the funding gap is not a sustainable option. The earmarked reserves figure includes ringfenced sums of £2,054k, this means that the funding was received for specific projects and may be subject to clawback.

Government Grants Unapplied – page 23

The opening value of Government Grants Unapplied at the 1st April 2023 was £2,746k, including £2,577k of Disabled Facilities Grant carried forward into 2023/24 which relates to previous years' slippage. The allocation of Better Care funding for DFGs for 2023/24 is £1,261k, giving total DFG resources available of £3,838.1k.

Staff Monitoring – page 24

The table on page 24 shows the quarter 3 staffing variances compared to actuals. The variance is currently £32k favourable. This includes the pay award which was paid in December 2023. The actual pay award equates to an average 6.21% per person, this is 1.21% higher than the budgeted 5%. The 2023/24 budget includes a £225k salary savings target (£200k vacancy savings and £25k leave purchase).

Treasury & Cash Management - page 25 to 28

At the end of December, the bank balances were £15.6m. These resources continue to be relatively high due to various grant funding, ie LUF, UKSPF fund, etc. Despite recent Bank of England base rate increases, banking institutions are now forecasting falling interest rates within the next six months. Due to the low rates available from banking institutions the Council is balancing the use of instant access accounts with shorter-term 'fixed' deposit facilities, to increase investment return within the scope of the approved Treasury Management Strategy. Fixed deposits are being made with high quality counterparties (Central Government, Local Authorities) where risk is considered low and returns are more closely linked to movement in the prevailing Bank Rate. Interest income is currently expected to exceed the budget for the year.

The provision for doubtful debt at the 1st of April 2023 was £380.6k, plus a further £5.4k set aside for licensing debt, against £481k of doubtful debts. The level of cover for sums

Responsible Section/Team	Financial Services	Page	2
Responsible Author	Finance Manager	Produced	31/12/2023
Dates covered in this review	2023/24 Monitoring	Next review	31/03/2024

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outstanding and that risk going unpaid is considered adequate at this time (c84% cover) with no further movement proposed. However given the 'Cost of Living Crisis' dominating the headlines, this position will be kept under review.

Capital Receipts – page 31

The balance of capital receipts rolled forward into financial year 2023/24 is £1,931k.

The total estimated value of Capital Grants receivable in the financial year 2023/24 is £2,235k. As all figures are indicative at this point in the reporting cycle, work continues to determine the most effective method of funding the Council's Capital Programme.

On current assumptions, the Capital Receipts Reserve is expected to total £1,364k at the end of financial year 2023/24, reflecting the most cost effective method of financing the Council's future Capital Programme. Whilst this is considered to be the most cost effective method of financing, it is acknowledged that capital resources remain earmarked to support projects in Whitworth (£100k), and Haslingden (£236k).

Capital Programme and Funding – page 31 to 34

The original Capital Programme for 2023/24 is £5,963k, including an estimate of £1,000k for DFGs and £329k for replacement operational vehicles. The slippage from 2022/23 was £6,027k, including £2,567k for DFG's. An additional £130k has been allocated for the Weir Play Area, and an additional £103k for Tennis Courts at Stubbylee and Whitaker Park. (This money is in the form of a grant from the LTA). There is also an additional £160k for DFGs funded by grant.

The indicative capital outturn at 31st March 2024 is spend in the sum of £6,778k. These figures will be revised later in the financial year.

Collection Fund 2023/24 (Council Tax & NNDR) - page 36 to 38

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

The Council Tax account is predicting an in year surplus of £124k for Rossendale.

The **business rates** collection fund is predicting a deficit of £605k in 2023/24, the Council's share of the deficit is £242k. The Council has a Business Rate Retention Reserve to provide for any peaks and troughs in business rate income, therefore this deficit will be charged to the reserve. The reserve also contains funds from Government to cover the additional reliefs granted to business during Covid. Due to the complicated accounting process for business rates these funds have been released from the reserve into the collection fund over three years, of which 2023/24 is the final year.

Although it is anticipated the Council will suffer a collection fund loss, a pooling/growth gain of £682k is estimated. The February 2023 MTFS included a growth/pooling gain contribution of £500k, if the current forecast remains at year end, it will result in a £182k surplus against that income budget, thus contributing towards alleviating pressure on the MTFS.

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Service Area	2023/24 App Budget £000	2023/24 Q3 Outturn £000	2023/24 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 3 (Adv)/Fav £000
Communities Directorate					
Customer Services and E-Government	1,640.7	1,577	63.7	36.4	27.3
Operational Functions	2,163.5	2,086	77.7	10.7	67.0
Parks and Cemeteries	741.2	724	17.6	(8.7)	26.3
Public Protection Unit	184.0	169	15.0	19.8	(4.9)
Environmental Health	149.9	208	(57.7)	(29.9)	(27.9)
Licensing & Enforcement	84.9	114	(29.2)	(42.6)	13.4
Communities Team	130.8	129	2.0	(0.2)	2.2
Economic Development Directorate					
Planning Services	351.2	345	5.8	10.7	(4.8)
Building Control Services	16.8	23	(6.2)	2.9	(9.1)
Regeneration	180.6	154	27.0	16.7	10.3
Property Services	543.4	645	(101.6)	(42.5)	(59.1)
Housing	180.8	419	(238.0)	(255.8)	17.7
Corporate Management Directorate					
Corporate Management	454.4	366.4	87.9	88.9	(1.0)
Legal Services	190.1	182.5	7.5	(1.4)	8.9
Local Land Charges	(12.2)	16.7	(28.9)	(19.2)	(9.7)
Democratic Services	616.9	564.3	52.6	52.0	0.6
Financial Services	766.7	809.1	(42.4)	(41.8)	(0.6)
People and Policy	730.2	704.8	25.4	19.6	5.8
Non Distributed Costs	131.4	147.0	(15.7)	(16.4)	0.8
Capital Financing and Interest	742.0	428.5	313.5	154.9	158.6
Leisure Services	(31.0)	(25.2)	(5.8)	(5.8)	-
Empty Homes Scheme	300.0	300	-	-	-
TOTAL Service Cost	10,256.01	10,085.66	170.4	(51.6)	222.0
Funded by					
Council Tax	(6,278.0)	(6,278.0)	-	-	-
Retained Business Rates	(2,261.0)	(2,261.0)	-	-	-
Funding Guarantee	(290.0)	(290.0)	-	-	-
Revenue Support Grant	(85.0)	(85.0)	-	-	-
Services Grant	(85.0)	(85.0)	-	-	-
New Homes Bonus	(1.0)	(1.0)	-	-	-
Estimated NNDR Pooling Gain	(500.0)	(682.0)	182.0	-	182.0
LESS Estimated use of Reserves	(756.0)	(403.7)	(352.4)	51.6	(404.0)
Net Budget Shortfall	0.0	(0.0)	-	0.0	-

The position at Q3 2023/24 shows a favourable variance of £170.4k.

The main variances are shown below: -

- Income relating to long term, high interest, deposits have matured in this period. This has provided additional income of £170k compared to the annual budget.
- Staff cost savings are estimated to be c£182k to the year-end position, this is £43k short of the vacancy savings target of £225k. However, the estimates include the additional £99k unbudgeted cost of the pay award.
- Fuel 'pump prices' continue to be monitored, the budgets for 2023-24 included a £60k premium for the use of HVO. Due to the increasing differential between HVO and Diesel, in June the decision was taken to switch back to diesel until the two prices were more comparable, therefore, costs should remain within the original budget this year.
- An adverse outturn variance of c£40.4k is predicted in relation to income from commercial property rents, and £7.9k from market rents. These shortfalls are being

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attributed to the current economic climate. The property team are working to eliminate these shortfalls in 2024/25.

- The £42.4k adverse variance within Finance includes additional temporary staffing costs and additional bank charges of c£23k due to the increase in volume of individuals using the Council's electronic payment system. The Council has tendered for its Merchant acquiring services during Q3, and the new supplier will be on board mid Q4 which should reduce the adverse variance in future years.
- In 2023/24 the Council has a total budget for Empty Homes related expenditure in the sum of £800k. This budget is split £300k (Revenue funding) and £500k (Capital funding.) At Q3 the predicted outturn is that the revenue out-turn will be on budget and the capital underspend circa £300k. This is largely due to recognition of the considerable effort being made by the empty homes team to hand properties back in a timely and correct manner to avoid any future litigation.

Target Efficiency Savings 2023/24

The Council agreed, as part of the 2023/24 Budget processes, a number of Efficiency Targets, including an increase to published fees and charges.

Whilst the indicative outturn position noted above requires a contribution from reserves to balance the 2023/24 budget, the table below summarises efficiency performance against the individual budget headings.

A simple RAG Status (Red, Amber, Green) has been used. Additional commentary is also provided and these areas of performance are considered in more detail in the main body of the report.

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Budget Proposals (Efficiency Targets)	2023-24	2023-24	Commentary at Q3
	£'000	£'000	
Income Targets	Target	Q3	
Trade Waste net increased income	(21)	33	As at Q3 the estimated income has reduced by £26k at Q2 and a further £7k at Q3 due to competitor activity. Total Shortfall £33k.
Increased Taxi Licence Fees (Subject to Taxi Licencing Committee Approval)	(2)	20	Whilst the fees have been increased the taxi fee income budget is underachieving by £20k
Increased Grant Income	(20)	0	Additional funding had been promised from Together and Active Futures but unfortunately we have been informed that this will not happen.
Garden Waste: Increased Subscriptions	(25)	(22)	As at end Q2 there was a £3k shortfall in garden waste subscriptions and there is no change at Q3. This position is unlikely to change as garden waste is billed annually in advance.
Fees and charges: annual increase in line with inflation	(8)	0	As at end Q3 it is not clear whether the increased fees and charges will generate an additional £8k over all services.
Total Income Targets	(76)	31	
Savings Target			
Promoting Rossendale Budget	(20)	(20)	Budget has been removed and no evidence at end Q3 of any overspends in this area.
Review of Partner Grant Funding	(12)	(12)	Budget has been removed and no evidence at end Q3 of any overspends in this area.
Corporate Contingency	(10)	(10)	Budget has been removed and no evidence at end Q3 of any overspends in this area.
Management Savings Target	(65)	(65)	Budget has been removed and no evidence at end Q3 of any overspends in this area. Saving to be achieved with the restructure at senior level.
Total Savings Target	(107)	(107)	
Growth			
Citizen Access - Customer Portal	34	34	Not yet completed. No anticipated overspend
Kings Coronation Community Grants	10	10	Grants now distributed. No overspend
Total Growth	44	44	
Total efficiencies gained	(139)	(32)	

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Annual Variances	Q1	Q2	Q3	Q4	Total	
	Fav/(Adv)	Fav/(Adv)	Fav/(Adv)	Fav/(Adv)	Fav/(Adv)	
Communitites Directorate						
Customer Services and e-Government						
Staff costs	(10.4)	(1.0)	0.1		(11.3)	
Additional New Burdens grant	-				-	
Housing Benefit Local Council Tax support grant	10.7	(16.0)	51.2		45.9	
Court costs rewarded	17.3				17.3	
Central IT Costs	8.0	13.5	(27.8)		(6.3)	
Other minor variances	0.4	13.9	3.8		18.1	63.7
Operational Functions Including Parks						
Staff costs (including agency and overtime)	32.7	(98.5)	(0.1)		(65.9)	
Recharges for Overtime to UKSPF		15.0			15.0	
Fuel, Vehicle Maint and Hire		120.0	89.0		209.0	
Parks & Open Spaces	(0.8)	(14.4)	18.6		3.4	
Street sweep running costs	(3.2)	(24.8)			(28.0)	
Garden Waste Income Less Costs	(11.8)	8.4	0.4		(3.0)	
Extra Costs within Refuse	(0.3)	1.4			1.1	
Trade Waste & Bulks Net income	1.0	(26.2)	(7.8)		(33.0)	
Other minor variances	(5.4)	8.7	(6.6)		(3.3)	95.3
Communities Team	50.6	(50.8)	2.2		2.0	2.0
Env'tal Health, PPU, Licensing and Enforcement						
Staff costs	(37.1)	38.8	3.1		4.8	
Income Shortfall	-	(46.9)	(30.1)		(77.0)	
Dog Service Cost Savings	12.4	(4.6)	(7.8)		-	
Extra Costs for Vet Fees etc	(2.0)	(3.4)	19.3		13.9	
Other minor variances	(4.2)	(5.6)	(3.8)		(13.6)	(72.0)
Economic Development						
Staff costs (net of grant & fee income)	116.1	(0.1)	(1.9)		114.1	
Associated Costs with investment into Bacup 2040	(8.9)	(17.1)	-		(26.0)	
Market Income	0.2	(1.8)	(6.3)		(7.9)	
Housing	(306.2)	38.4	30.4		(237.4)	
Planning Consultancy Professional fees	(32.8)	(2.7)	5.5		(30.0)	
Planning Application Fee Income	13.3	6.1	(7.2)		12.2	
Planning Pre-apps	(25.4)	(2.0)	(1.2)		(28.6)	
Building Control Fee Income	(15.2)	(2.1)	(7.0)		(24.3)	
Planning /Building Control misc under/over	(4.5)	(5.2)	(2.2)		(11.9)	
Property Running costs	63.0	5.0	(15.7)		52.3	
Business Rates	26.4				26.4	
Spinning Point bus station	(25.5)	(1.3)			(26.8)	
Estates Income	(32.4)	7.8	(5.7)		(30.3)	
Valuation Fees & Professional Fees	(15.9)	(23.7)			(39.6)	
Futures Park Plot 1& 5	1.5				1.5	
Business Centre rentals	(12.2)	0.6			(11.6)	
Business Centre Cleaning			(10.0)		(10.0)	
Christmas Lights			(7.5)		(7.5)	
Tree Felling	(10.0)	(5.0)	(5.0)		(20.0)	
Knot Weed	(12.0)	(1.0)			(13.0)	
Other minor variances	7.3	9.4	(11.3)		5.5	(312.9)
Corporate Management						
Staff costs	122.0	0.5	17.5		140.0	
Legal income			3.8		3.8	
Legal Professional fees and ref books			4.2		4.2	
Election, Democratic Services and Member costs	(6.5)	1.1	12.2		6.8	
Land Charges income			(26.0)		(26.0)	
Internal and External Audit - Finance	7.3		0.1		7.4	
Leisure Services	(6.0)	0.2			(5.8)	
Bank & Cash Collection Charges	(19.7)	(2.5)	(0.9)		(23.1)	
Training	22.6	(18.7)	5.2		9.1	
Annual Licences			(13.6)		(13.6)	
Other minor variances	(5.2)	(2.8)	1.6		(6.4)	96.3
Non-Distributed Costs & Capital Financing						
Net Interest	156.0		158.7		314.7	
Employee & Pension Costs	34.0	(54.0)			(20.0)	
Other minor variances	(1.0)	3.6	0.6		3.2	297.9
Favourable/(adverse) variance	88.3	(139.9)	221.9	-	170.4	170.4

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Communities Directorate - Customer Services & IT

Period 9 (Dec)

Customer Services & ICT	2023/24 Orig Budget £000	Virements Budget £000	2023/24 App Budget £000	2023/24 Q3 Outturn £000	2023/24 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 3 (Adv)/Fav £000
Customer Services							
Benefits Administration	(129.6)	-	(129.6)	(154.6)	25.0	25.7	(0.6)
Benefits Granted	(23.7)	-	(23.7)	(61.6)	37.9	(13.7)	51.6
Local Tax Collection	(378.6)	-	(378.6)	(378.6)	-	-	-
Revenues & Benefits Partnership	1,091.2	-	1,091.2	1,088.4	2.7	2.7	-
Strategic Functions							
Management and Support	82.4	-	82.4	79.5	2.9	1.1	1.8
Service Assurance Team	134.3	-	134.3	125.4	8.9	6.9	2.0
Central Telephones	6.2	-	6.2	2.9	3.3	3.1	0.2
Central Printing	5.5	-	5.5	5.1	0.4	2.9	(2.5)
ICT Support	873.2	(20.0)	853.2	870.7	(17.6)	7.8	(25.3)
Total	1,660.7	(20.0)	1,640.7	1,577.2	63.7	36.4	27.3

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr Forecast £000
Benefits Admin			
Court fees/fines	17.3	-	17.3
Benefits Granted			
Benefits Admin Subsidy	(5.3)	51.2	45.9
Revenues & Benefits Partnership			
Partnership contracts	2.7	-	2.7
Management and Support			
Other minor variances	1.1	1.8	2.9
Service Assurance Team			
SAT Team counter fraud work	7.5	2.1	9.6
Other minor variances	(0.6)	0.5	(0.1)
ICT Support			
Staff	(11.4)	0.1	(11.3)
Other minor variances	3.1	(0.0)	3.1
Central IT Costs			
Annual Licences	(9.5)	(28.9)	(38.4)
Previous years charge for Citizen access Rev/Ben/Landlord	(81.9)		(81.9)
Income re Recharge of Licences/Telephony/IT Sevices to Capita	107.4	-	107.4
Central Printing	2.9	1.1	4.0
Telephones			
Other minor variances	3.1	(0.6)	2.5
TOTAL	36.4	27.3	63.7

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Customer Service & ICT Highlight Report – Q3 (end December 2023)

Historic Issues

- None.

Current Quarter's Issues

At Q3 the forecast variance is £63.7k favourable, the main changes being: -

- Benefits admin team are anticipating a saving of £17k due to additional grant income and court cost savings.
- Benefits granted are estimated to be making savings of £37k. This is due to additional grant income, relating to Discretionary Housing Payments, of £47k received in the quarter.
 - This has reduced from the estimated over spend of £14k in the previous quarter and will continue to be kept under review.
- In terms of business rates, the renewable energy income and budgeted S31 grants will be transferred into the Retained Business Rates Earmarked Reserve as per the original budget assumptions.
- The upgrade and implementation of the Civica system has incurred costs of £18k. A full review of costs will be carried out throughout the year to review for any items of a capital nature
- The Service Assurance Team has incurred additional costs for professional fees relating to inform CPI costs for rates reviews carried out.
- A review of IT professional subscriptions and licences is carried out throughout the year to check for any potential overspends in this area.
- Income of £139k from Capita, in relation to annual licence charges, has been received and offsets against the expenditure the council incurs in the year

Future Issues

- The Council's contract with Capita includes annual indexation increases linked to the higher of CPI or AWE. In light of the current economic situation and anticipated CPI/AWE rates this will have a significant impact for 2024/25.

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Communities Directorate

Period 9 (Dec)

Operations & Communities	2023/24 Orig Budget £000	Virements Budget £000	2023/24 App Budget £000	2023/24 Q3 Outturn £000	2023/24 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 3 (Adv)/Fav £000
Operational Functions							
Operations Admin & Vehicle Maintenance	373.6	-	373.6	433.3	(59.8)	(58.8)	(1.0)
Refuse & Recycling	1,505.0	-	1,505.0	1,353.6	151.4	62.0	89.4
Street Sweeping	284.9	-	284.9	298.8	(13.9)	7.5	(21.3)
Parks & Cemeteries							
Parks & Open Spaces	980.5	-	980.5	963.6	16.9	(7.5)	24.4
Cemeteries	(239.3)	-	(239.3)	(240.1)	0.7	(1.2)	1.9
Communities Team							
Area Forums	115.8	-	115.8	113.7	2.0	(0.2)	2.2
	15.0	-	15.0	15.0	-	-	-
Total	3,035.4	-	3,035.4	2,938.0	97.4	1.8	95.6

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr Forecast £000
Operations Admin & Vehicle Maintenance			
Operations Efficiency Saving on Henrietta Street	(69.0)	(2.2)	(71.2)
Fleet Management Vacancy and Agency	5.4	(6.8)	(1.4)
Henrietta Street Supplies & Services	(0.3)	9.6	9.3
Henrietta Street - Public Realm Income	-	1.0	1.0
Fleet Running Costs MOTs	5.1	(0.1)	5.0
Refuse & Recycling			
Refuse Salaries and Agency	(4.7)	(2.1)	(6.8)
Fuel Budget Savings	120.0	89.0	209.0
Garden Waste under achieved income	(3.4)	0.4	(3.0)
Trade Waste - income	(25.2)	(7.8)	(33.0)
Other Variances - Supplies & services	1.1	(15.9)	(14.8)
Street Sweeping			
Street Sweeping Salaries and Agency	4.1	(3.0)	1.1
External Funding Staffing Recharge for Overtime	14.5	-	14.5
Other Variances	(28.0)	(1.5)	(29.5)
Parks & Open Spaces			
External Funding Staffing Recharge for Overtime	0.5	-	0.5
Parks Salary Variances (Including temporary gardeners)	5.6	10.1	15.7
Parks Costs	(21.0)	16.3	(4.7)
Parks & Open Spaces S106 and Other Contributions Public Realm	5.8	2.3	8.1
Parks Playing Fields	-	-	-
Cemeteries			
Cemetery Income & Internment Fees	(1.2)	0.5	(0.7)
Other Variances			
Overtime Budgets (net all areas)	(7.3)	4.0	(3.3)
Communities Income not achievable	(11.6)	-	(11.6)
Communities Salaries	11.4	1.8	13.2
TOTAL	1.8	95.6	97.4

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Operations Highlight Report – Q3 – 31st December 2023

Historic Issues

- In prior years there had been a need to rely on extra Agency Support. This need has continued into 2023-24. In 2022-23 Operations were affected by the cost of increased fuel prices during the year and increased inflationary costs for tyres and other components however this has reduced during the current year generating savings against fuel costs.

Current Quarter Issues

- At the end of Q3, Operations and Communities are forecasting a favourable variance of £97.4k. Staffing costs are now overspent by £48.5k which includes agency and overtime. Some additional funding has been made available from UKSPF to cover overtime for work done in partnership with the Pride Groups. It also takes into account the pay award.

Fleet

- This department are currently 3 members of staff down which in the short term will be covered by Agency staff at a higher cost and offsets any vacancy savings and is currently overspent.

Refuse

- The shortfall in Garden Waste Service Subscriptions at the end of Q3 has fallen from £11.8k in Q2 down to £3.k compared to the budgeted target. The resource costs associated with Refuse have seen increased prices resulting in a number of overspends for some supplies. However, at Q3 the service is almost on budget. The fuel budgets include £60k that was added to enable the fleet to be switched to HVO fuel. However due to the increasing cost of HVO in June the decision was made to revert back to diesel until HVO costs are more aligned to the cost of diesel. Therefore at month 9 fuel costs are underspent, but future fuel prices remain uncertain. We are now forecasting a net saving of £209k to the year end. Fuel costs for the same period to Q3 22-23 were over £100k higher than the current period in 23-24.

Street Sweep

- Due to prices increases within the market, resource costs associated with Street Sweep have overspent by £12.6k. This includes the increased cost of the Weed-killing Service along with Hire Costs associated with the Autumn Season for Equipment for collecting leaves. Overtime has been recharged to the UKSPF for work done on the Britain in Bloom Programme.

Parks

- Parks have underspent in Q3 on staffing and resources by £16.2k. Supplies and service costs on Parks Playgrounds are overspent by £2k due to extra costs for external contractors, resources and playground equipment maintenance.
- Cost of materials for the Playing Fields have also seen inflationary increases, however at Q3 remain within the budget.

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- Extra income has been received for Parks £3k from miscellaneous Contributions.

Cemeteries

- Income contributions at Q3 are steady but some extra costs have been incurred for grave materials exceeding the budget by £8k, but is within overall budget.

The Future

- The Council is now working up plans to deliver the transfer station. This will assist in driving through efficiencies in refuse collection operations, which will contribute towards funding the capital expenditure required to build a transfer station.

The Government has stipulated that by March 2026 every household will have a weekly food waste collection. This will be fully funded. The Council has been notified of the amount of capital funding it will receive, and is awaiting the revenue funding notification.

Communities Directorate

Period 9 (Dec)

Public Protection	2023/24 Orig Budget £000	Virements Budget £000	2023/24 App Budget £000	2023/24 Q3 Outturn £000	2023/24 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 3 (Adv)/Fav £000
Public Protection Unit	161.8	22.2	184.0	169.0	15.0	19.8	(4.9)
Environmental Health	194.2	(44.3)	149.9	207.6	(57.7)	(29.9)	(27.9)
Licensing & Enforcement	62.7	22.2	84.9	114.1	(29.2)	(42.6)	13.4
Total	418.7	0.0	418.7	490.7	(72.0)	(52.6)	(19.3)

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr £000
PPU			
PPU Staffing	21.5	7.1	28.6
Dog Warden Service Saving	7.8	(7.8)	-
Other Variance	(9.8)	(3.8)	(13.6)
Environmental Health			
Environmental Health - staffing and consultant	13.8	0.6	14.4
Income Shortfall	(28.7)	(28.8)	(57.5)
Climate Change - Contract Extended	(13.0)	(1.7)	(14.7)
Licensing & Enforcement			
Licensing & Enforcement - staffing	(20.6)	(2.9)	(23.5)
Licensing & Enforcement - Income Taxi	(16.2)	(6.2)	(22.4)
Licensing & Enforcement - Income Animals	(2.0)	4.9	2.9
Licensing & Enforcement - Extra Costs for Vet Fees - Less Costs on Licensing	(5.4)	19.3	13.9
TOTAL	(52.64)	(19.3)	(72.0)

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Environmental Health, Public Protection Unit and Licensing and Enforcement Service Highlight Report – Q3 – 31st December 2023

Historic Issues

- Nothing reported.

Current Quarter Issues

- At the end of Q3 Environmental Health, Public Protection Unit and the Licensing and Enforcement budgets are overspent by £72k due to staffing pressures and shortfall in income broken down as follows;

Environmental Health, Licensing and Enforcement

- At Q2 staffing costs were anticipated to overspend by £40k for the year, due to an unbudgeted post. However due to staff turnover and staff moving between teams this has now been resolved and overall forecasted overspend has reduced to £9k.
- Supplies & services are £13.4k underspent on Environmental Health and underspent on Licensing by £16.6k. This is largely because vet fees have been recharged where possible.
- All income streams within Licencing have been compared and reviewed against prior year and forecasts at Q3 have been reduced to account for the reduced amount expected for 2023-24. There is a forecasted shortfall of £20.1k for Taxi Income and £2.3k shortfall for Animal Licensing. Income generation has also suffered within Environmental Health and are experiencing a substantial shortfall of £70.9k, c£37k of this figure was due to the budget being double counted.

Rogue Landlords

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

Public Protection Unit

- The staffing costs are now underspent due to staff turnover generating savings of £28.6k offset against an overspend of £17.2k for Direct Costs..
- The cost of dog services are now forecast to be within budget compared to Q2.
- During the year PPU has received contributions totalling £3.4k.

Future Issues

- Nothing reported.

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Economic Development Directorate

Period 9 (Dec)

Economic Development & Regeneration Services	2023/24 Orig Budget £000	Virements Budget £000	2023/24 App Budget £000	2023/24 Q3 Outturn £000	2023/24 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 3 (Adv)/Fav £000
Planning							
Development Control	198.3	-	198.3	195.2	3.1	7.5	(4.4)
Forward Planning	152.9	-	152.9	150.1	2.7	3.1	(0.4)
Building Control							
Building Control - Fee Earning Account	(19.1)	-	(19.1)	(12.5)	(6.6)	2.3	(8.9)
Building Control - Statutory Function	33.0	-	33.0	32.1	0.8	0.8	0.0
Building Control - Street Signs	3.0	-	3.0	3.4	(0.4)	(0.2)	(0.2)
Regeneration							
Economic Regeneration	164.5	-	164.5	129.6	34.9	26.4	8.5
Whitaker Park Museum	20.0	-	20.0	20.0	(0.0)	0.0	(0.0)
Tourism	20.0	-	20.0	20.0	(0.0)	0.0	(0.0)
Markets	(23.9)	-	(23.9)	(16.0)	(7.9)	(9.7)	1.8
Property Services & Facilities Management							
Property Services	97.4	-	97.4	99.2	(1.8)	(0.7)	(1.1)
Corporate Estates	(396.2)	-	(396.2)	(385.8)	(10.4)	(14.3)	3.9
Non Domestic Estates	(129.1)	-	(129.1)	(154.0)	24.9	28.0	(3.1)
Office Accommodation	(25.4)	-	(25.4)	54.9	(80.3)	(78.1)	(2.2)
Operational Properties	487.5	-	487.5	585.5	(98.0)	(18.9)	(79.1)
Leisure Properties	144.8	-	144.8	103.5	41.2	24.1	17.1
Bus Shelters	129.3	-	129.3	173.5	(44.1)	(51.1)	7.0
Business Centre	235.1	-	235.1	168.2	66.9	68.3	(1.4)
Strategic Housing							
Housing Strategy	62.9	-	62.9	43.4	19.5	14.5	4.9
Private Sector Housing Renewals	2.3	-	2.3	(1.3)	3.6	6.6	(3.0)
Homelessness	115.5	-	115.5	376.7	(261.2)	(276.9)	15.7
Total	1,272.8	-	1,272.8	1,585.7	(313.0)	(268.0)	(44.8)

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Key changes made during the period	Variance Bfwd £000	Variance this Qtr £000	Full-Yr £000
Planning	-	-	-
Forward Planning staffing	3.0	0.6	3.6
Planning staffing	120.2	8.5	128.7
Planning Agency Staff Fees	(36.6)	(7.9)	(44.5)
Planning Consultancy fees/ Legal fees	(59.0)	5.5	(53.5)
20% FBHM to support staffing	-	(1.4)	(1.4)
Planning Application Fee Income	19.4	(7.2)	12.2
Pre-App Income	(27.4)	(1.2)	(28.6)
Other Miscellaneous Variances	(8.3)	(1.9)	(10.2)
Building Control	-	-	-
Building Control staffing	21.0	(1.8)	19.2
Building Control Fees	(17.3)	(7.0)	(24.3)
Building Control - Statutory Function	-	-	-
Building Control - Street Signs	(0.2)	-	(0.2)
Planning /Building Control misc under/over	(1.3)	-	(1.3)
Regeneration	-	-	-
Economic Regeneration Staffing and Costs	44.5	8.9	53.4
Costs recovered for Rawtenstall Market from Play Ltd	7.8	(0.8)	7.0
Associated Costs with investment into Bacup 2040	(25.8)	0.3	(25.5)
Markets Income under achieved	(9.7)	1.8	(7.9)
Whitaker Park Museum	-	-	-
Tourism	-	-	-
Strategic Housing	-	-	-
Housing Strategy Staffing and Costs	12.1	5.0	17.1
Housing Strategy Income	2.4	-	2.4
Private Sector Housing Renewals staffing	7.1	(3.5)	3.6
Private Sector Renewals additional fee income or contribution from Housing reserve	(0.5)	0.5	-
Homelessness Staffing and other costs	38.2	16.3	54.5
Recharge from the Collection Fund for Costs associated with Bed & Breakfast Provision	(315.0)	-	(315.0)
Property Services Team	-	-	-
Property Services staffing / recruitment	(21.8)	-	(21.8)
Pool Car, CCTV, Emergency Planning,	1.0	(2.3)	(1.3)
Corporate Estates	-	-	-
Corporate Estates rental income	(18.1)	(5.7)	(23.8)
Futures Park rental income	5.7	-	5.7
Valuation Fees & Professional Fees	(39.6)	2.3	(37.3)
Operational Properties	-	-	-
Property Running Costs: Repairs & Maintenance	(0.2)	0.2	(0.0)
Gas, Electricity, Water	68.0	(15.9)	52.1
NNDR - excluding Spinning Point bus station	26.4	-	26.4
Estates Income - old Town Hall	-	-	-
Legionella . Asbestos underspend	-	-	-
Tree Felling	(10.0)	(5.0)	(15.0)
Knotweed Treatment	(13.0)	-	(13.0)
Boilers / Alarms / lifts / Clocks &	-	(5.8)	(5.8)
Leisure Properties	-	-	-
Bus Station / Shelters	-	-	-
Spinning Point Bus Station running costs	(20.7)	-	(20.7)
Spinning Point Bus Station - Departure charges	(6.1)	-	(6.1)
Bus Shelters	(7.3)	-	(7.3)
Christmas Lights	-	(7.5)	(7.5)
Business Centre	-	-	-
Business Centre Cleaning	-	(10.0)	(10.0)
Business Centre boiler / alarms / lifts	-	(5.7)	(5.7)
Business Centre rentals	(11.6)	-	(11.6)
Business Centre Fit Tarrif	3.0	-	3.0
Other Miscellaneous Variances	1.7	(3.6)	(2.5)
TOTAL	(268.0)	(44.8)	(313.0)

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Economic Development & Regeneration Highlight Report – Q3 (Dec 2023)

Historic Issues

- None

Current Quarter Issues

Economic Regeneration are currently forecasting a favourable variance of £27k, which is broken down as detailed below: -

- Staff Costs in Economic Development (ED) are underspent by £32.4k due to structural changes. Within ED there are recovery of costs totalling £11.7k and additional income of £12.6k.
- There is projected to be a shortfall on Income for Markets of £7.8k taking into account work due to start at Bacup Market in January 2024.
- There are unbudgeted costs incurred for the Bacup 2040 Future High Street Fund of £25.5k for the running costs for the Barclays Bank Site which includes NNDR and some one-off costs for site works. These costs will cease when the demolition takes place as planning permission has now been granted and works have commenced early in Q4.

Housing are currently forecasting an adverse variance of £237.4k which is broken down as detailed below:-

- Staffing underspends at Q3 have generated £47k of savings however this is offset by Agency staff costing £68.2k. Some of these extra costs may be funded by the Flexible Homelessness Grant (FHG).
- All other budgeted costs at Q3 for resources on Homelessness are underspent by £99k.
- However, there is an overspend on temporary accommodation costs of £315k. This is because housing benefit can only be recovered at the one bed Local Housing Allowance (LHA) rate for bed & breakfast costs incurred during the year. This is a national issue due to the increase in private rental costs and the fact that the LHA rate hasn't increased since 2020. The Housing Team are actively working to reduce this overspend:-
 - However since April there have been 148 people/families housed in temporary accommodation by the housing options team
 - Officers are using the additional dispersed accommodation purchased, work with partners and the Empty Homes scheme
 - Two additional properties have been purchased
 - More favourable rates have been negotiated with a B&B if a resident is placed for more than 6 weeks
 - Responsibility for some families has been reallocated to Children's Services

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

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Property Services and Facilities Management is currently showing an adverse variance of £101.6k.

- Salary / recruitment costs are showing an adverse variance of £21.8k.
- Facilities running costs are showing a favourable variance of £52.3k this is mainly due a new gas contract in December at reduced unit costs.
- The estates income is showing an overall adverse variance of £30.3k. The section is seeking new income streams and completing rent reviews to reduce this variance. The adverse variance at Q2 was £24.6k
- Valuation Fees / professional fees are showing an over spend of £39.6k. This includes annual asset valuations and studies on sites within Haslingden and Whitworth
- The Business Centre room hire are projecting an under achievement of £11.6k. Property are looking to increase tenant occupancy which will seek to reduce this deficit.
- Spinning point units are now fully tenanted. There is an adverse rental income of £6.1k in 2023/24. However the rental will meet the set budget in future years.
- Christmas lights have over spent by 7.5k this year. This is due to repairs and electrical works.

Planning & Building Control are showing an adverse variance of £0.3k

- Planning/Forward Planning staffing (inc agency/consultancy) costs are showing a favourable variance of £30k. Planning have 2 vacant posts, assumed recruited to by November 2023 at the grades per budget
- Building Control staffing costs are showing a favourable variance of £20.2k
- The Planning fee income is predicted to be £12.2k over budget, however this is offset by pre-application fees projected to under achieve by £28.6k
- Building Control income are projecting an adverse variance of £24.3k.

Future Issues

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

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Corporate Services Directorate

Period 9 (Dec)

Corporate Management	2023/24 Orig Budget £000	Virements Budget £000	2023/24 App Budget £000	2023/24 Q3 Outturn £000	2023/24 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 3 (Adv)/Fav £000
Corporate Management							
Executive Office	380.0	-	380.0	283.2	96.8	91.8	5.0
Corporate Contingency	40.2	-	40.2	40.2	-	-	-
Corporate Subscriptions	34.2	-	34.2	43.1	(8.9)	(2.9)	(6.0)
Legal Services	190.1	-	190.1	182.5	7.5	(1.4)	8.9
Land Charges	(12.2)	-	(12.2)	16.7	(28.9)	(19.2)	(9.7)
Democratic Services							
Electoral Registration	94.7	-	94.7	91.1	3.6	4.6	(1.0)
Elections	88.8	-	88.8	88.8	0.0	0.0	0.0
Democratic Support	367.0	-	367.0	320.2	46.8	43.9	2.9
Mayoralty & Civic Events	63.9	-	63.9	61.6	2.3	3.6	(1.3)
Town Twinning	2.5	-	2.5	2.5	-	-	-
Financial Services							
Treasury Management	220.3	-	220.3	248.2	(27.9)	(22.2)	(5.8)
Insurance, Risk & Audit Fees	64.7	-	64.7	57.2	7.4	3.3	4.1
Financial Services	481.7	-	481.7	503.7	(21.9)	(22.9)	1.0
People & Policy							
Human Resources	481.8	-	481.8	457.2	24.6	18.7	5.9
Corporate Support	244.3	-	244.3	247.6	(3.3)	(3.1)	(0.1)
Publicity	4.0	-	4.0	-	4.0	4.0	-
Leisure Services	(101.0)	70.0	(31.0)	(25.2)	(5.8)	(5.8)	-
Empty Homes Scheme	300.0	-	300.0	300.0	-	-	-
Total	2,945.0	70.0	3,015.0	2,918.6	96.3	92.2	4.0

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr £000
Executive Office			
Salary variances	95.5	5.2	100.7
Other minor variances	(3.7)	(0.2)	(3.9)
Corporate Contingency			
General subscriptions	(2.9)	(6.0)	(8.9)
Legal Services			
Salary variances	(1.1)	0.9	(0.2)
Professional fees	-	4.2	4.2
Legal Income	-	3.8	3.8
Other Legal Misc under/ over	(0.3)	-	(0.3)
Land Charges			
Salary variances	(2.2)	(0.7)	(2.8)
Search Income	(17.0)	(9.0)	(26.0)
Other minor variances	(0.1)	(0.2)	(0.3)
Democratic Services			
Salary variances Elections	5.0	(1.5)	3.5
Other Election Misc under/ over	(0.4)	2.3	1.9
Salary variances Democratic Support	35.0	1.5	36.5
Members Costs	6.8	-	6.8
Other Dem Misc under /over	5.6	(1.5)	4.1
Treasury Management			
Professional fees	-	(4.8)	(4.8)
Bank Charges / Bank interest	(22.2)	(0.9)	(23.1)
Insurance, Risk & Audit Fees			
LCC Audit fees	3.3	4.1	7.4
Financial Services			
Salary variances - Accountants	(2.4)	(4.5)	(6.9)
Salary variances - Exchequer	(19.0)	(1.5)	(20.5)
Other misc under / (over) spends	(1.6)	7.1	5.5
Human Resources			
Salary variances	14.8	18.0	32.8
Authority wide Training	3.9	5.2	9.1
Annual Licences	-	(13.6)	(13.6)
Other minor variances	-	(4.0)	(4.0)
Corporate Support			
Salary variances	(3.1)	-	(3.1)
Publicity	4.0	-	4.0
Leisure	(5.8)	-	(5.7)
TOTAL	92.2	4.0	96.3

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Corporate Management Highlight Report – Q3 (December 2023)

Historic Issues

- None

Current Quarter Issues

The Corporate Management outturn is forecast to be a favourable variance of £96.3k, the main movements being: -

- Staffing cost variances at quarter 3 are £140k favourable:
 - Legal Services – are showing an adverse variance of £0.2k
 - Land Charges – are showing an adverse variance of £2.8k
 - Democratic Services – are showing a favourable variance of £36.5k
 - Elections – are showing a favourable variance of £3.5k
 - Corporate management – savings of £100.7k due to the vacancy of the Director of Communities position.
 - Financial Services – adverse £27.4k linked to the cost of agency staff to support the finance function.
 - HR – is showing a favourable variance of £29.7k
- Local Land Charges income is showing an adverse variance of £26k.
- Members costs are showing an underspend of £6.8k
- Due to the increase in volume of individuals using the Council's electronic payment system bank charges are predicted to be £23k over budget. A new merchant provider has been instructed and will be in place for 2024/25 which should reduce costs going forwards.
- The Empty Homes scheme is predicted to be on budget.

Futures Issues

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

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Corporate Services Directorate

Period 9 (Dec)

Non-Distributed Costs & Capital Financing	2023/24 Orig Budget £000	Virements Budget £000	2023/24 App Budget £000	2023/24 Q3 Outturn £000	2023/24 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr2 (Adv)/Fav £000
Non Distributed Costs							
Employee & Pension Costs	110.2	0.4	110.6	130.6	(20.0)	(20.0)	-
Other Non-distributed Costs	71.2	(50.4)	20.8	16.5	4.3	3.6	0.8
Capital Financing							
Minimum Revenue Provision	599.3	-	599.3	599.3	(0.0)	(0.0)	-
Interest (net)	142.7	-	142.7	(170.9)	313.5	154.9	158.6
Total	923.4	(50.0)	873.3	575.5	297.8	138.5	159.3

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr Forecast £000
Employee & Pension Costs	-		-
Vacancy control savings target - net	(20.0)		(20.0)
Superann additional years/Contribution to Pension deficit	-		-
Other minor variances	3.6	0.7	4.3
Capital Financing			
Interest Payable	145.0		145.0
Interest Receivable	11.0	158.7	169.7
Other minor variances	(1.1)	(0.1)	(1.2)
TOTAL	138.5	159.3	297.8

Non-Distributed Costs & Capital Financing Highlight Report – Q3 (December 2023)

Historic Issues

- Savings on the pension costs fall into two areas; savings on historical pension costs as former employees pass away and the advance payment of pension costs at a discount, which reduce Council costs.

Current Quarter Issues

- Net interest for the year is currently estimated to have a favourable variance of £171k as per the following:
 - Income relating to longer term, high interest, deposits had matured in this period. On top of this interest from LCC, relating to the previous quarter, was received in this period.
 - Officers have been working hard to maximise interest receivable on the Council's cash balances.
 - Interest payable is below budget by £145k, this budget is linked to the capital programme and assumes the capital programme will fully spend for 2023/24 which would force the Council to borrow.

Future Issues

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

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Earmarked Reserves

Earmarked Reserves (cash-backed items only)	Local Business Rates Retention Reserve	Transitional Budgetary Support	Response & Recovery Reserve	Rawtenstall Bus Station	Directorate Reserves	General Reserves	Total Reserves
Balance at 01/04/2023	1,028.0	3,063.0	709.0	500.0	2,184.0	1,000.0	8,484.0
Funds Received 2023/24							
Collection Fund							0.0
Collection Fund - S31 Grants (NNDR3)							0.0
Collection Fund - Renewable Energy (NNDR1/3)	228.0						228.0
Business Rates Pooling net gain							0.0
New Homes Bonus		1.0					1.0
Services Grant		85.0					85.0
Funding Guarantee		290.0					290.0
Other Revenue income received							0.0
Total Funds Available	1,256.0	3,439.0	709.0	500.0	2,184.0	1,000.0	9,088.0
2023/24 Published Budget Utilisation							
Retained Business Rates	(122.0)						(122.0)
New Homes Bonus		(1.0)					(1.0)
Services Grant		(85.0)					(85.0)
Funding Guarantee		(290.0)					(290.0)
General budget support		(403.7)					(403.7)
2023/24 Other Utilisation Plans							
Transfers between Reserves							0.0
Other Commitments			(307.0)		(317.2)		(624.2)
Total Utilisation Commitment	(122.0)	(779.7)	(307.0)	0.0	(317.2)	0.0	(1,525.9)
Reserve Estimates 31/3/2024	1,134.0	2,659.3	402.0	500.0	1,866.8	1,000.0	7,562.1
Future Contributions/Utilisation Plans							
2024/25 Plans		(162.0)	(402.0)		(290.1)		(854.1)
2025/26 Plans		(1,246.0)			(345.9)		(1,591.9)
2026/27 Plans		(699.0)			(552.8)		(1,251.8)
2027/28 Plans		(348.0)			(84.8)		(432.8)
Potential Reserve Balances	1,134.0	204.3	0.0	500.0	593.1	1,000.0	3,431.4

Current issues

The reserve balances as at 1st April 2023 is £8,484k as detailed above and of this balance c£2,054k is ringfenced. The February 2023 MTFS included plans to fund the 2023/24 budget gap of £756k. As noted on page 2, the forecast is favourable at Q3, along with a forecast additional pooling gain of £182k this will reduce the contribution required from the Transitional Reserve to support the budget to £403.7k, a reduction of £352.4k.

It must be noted that the use of reserves to bridge the funding gap is not sustainable.

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Grants Unapplied

Grants Unapplied (* denotes a capital grant)	Disabled Facilities Grants *	UK Shared Prosperity Grant (Revenue)	UK Shared Prosperity Grant (Capital) *	Total
	£000	£000	£000	
Balance at 01/04/2023	2,577.0	153.0	16.0	2,746.0
New Funds Received 2023/24				
Grant due/received	1,261.3	557.0	85.0	1,903.3
Total Funds Available	3,838.3	710.0	101.0	4,649.3
Utilisation in 2022/23				
DFGs Outturn 2023/24	(1,261.3)			(1,261.3)
UKSPF Revenue & Capital Allocations		(710.0)	(101.0)	(811.0)
Anticipated Balance 31/03/2024	2,577.0	0.0	0.0	2,577.0
Future Utilisation Plans				
2024/25 plans	(1,077.0)			(1,077.0)
2025/26 plans	(1,500.0)			(1,500.0)
Potential Reserve Balances	(0.0)	0.0	0.0	(0.0)

In addition to the £2,577k of unspent DFG grant brought forward into 2023/24, the 2023/24 allocation of £1,160k and £101.2k has been paid to RBC from LCC, giving total DFG resources of £3,838.3k. For the purpose of the above table, future utilisation plans recognise an estimated profile of DFG grants received to date only, and do not include estimation of any future receipts from the Better Care Fund. The Council's approved Medium Term Capital Strategy assumes DFG grant receipts in the sum of £1,000k per year over the plan period. The total allocation for DFG for the Council for 2023/24 is again £1,160k plus a further supplementary payment of £101.2k as above. Nothing further is expected from LCC for 2023/24.

The council has been granted a share of the UK Shared Prosperity Funds between 2022/23 – 2025/26, over 3 years. As at 01/04/2023 there were brought forward balances on the UKSPF for both Revenue and Capital of £153k and £16k respectively. There will be funds received over the next 2 years and to date we have receipted £557k on Revenue and £85k on Capital. The table above shows how this will be used during 2023/24.

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Staff Costs, including agency

Net Employment Costs 2023/24 to end Dec 2023	YTD		YTD	Variance	Change	FTE	FTE	Current Vacant Posts
	Budget	YTD Actual	Variance	last Qtr	this Qtr	Original	Changes	
	£000	£000	(Adv)/Fav £000	(Adv)/Fav £000	(Adv)/Fav £000	Budget 2023/24	during 2023/24	
Communities Directorate								
Customer Services	264	285	(21)	(5)	(16)	7.8	0.0	0
Operations Service	1,476	1,539	(63)	(4)	(59)	53.0	0.0	3.5
Parks & Cemeteries	575	594	(19)	14	(33)	22.0	0.0	0
Public Protection Unit	125	109	16	12	5	5.0	0.0	0
Environmental Health	157	164	(7)	6	(13)	6.0	0.0	0
Licensing & Enforcement	122	139	(17)	(14)	(3)	3.0	0.0	0
Communities Team	69	71	(1)	8	(10)	2.0		0
Economic Development Directorate								
Planning Services	433	368	65	49	16	11.8	0.0	3
Building Control Services	111	97	15	12	2	4.0	0.0	1
Regeneration	162	138	24	17	7	8.5	0.0	0
Property Services	82	96	(14)	(7)	(8)	2.9	0.0	0
Housing	288	301	(12)	19	(32)	8.5	0.0	0
Corporate Services								
Corporate Management	280	211	69	43	26	3.0	0.0	1
Legal Services	130	130	0	3	(3)	3.0	0.0	0
Local Land Charges	35	37	(2)	(0)	-	1.5	0.0	0
Democratic Services	196	170	26	23	3	5.5	0.0	1
Financial Services	395	420	(25)	(11)	(13)	11.0	0.0	0
People & Policy	530	491	39	46	(7)	18.2	0.0	1
Empty Homes	19	60	(40)	-	(40)	2.0	0.0	0
Total Net Underspend	5,451	5,420	32	210	(177)	178.7	0.0	10.5

The net employee underspend at Q3 is £32k. This now includes the pay award that was paid in December. The budget included a 5% uplift for the pay award, however the average increase is 6.21%, therefore it was estimated the additional full year cost is c£99k and the movement between Q2 and Q3 £137k which includes additional agency costs. The vacancy savings target for the year is £225k. Due to the additional cost of the pay award, this will not be achieved.

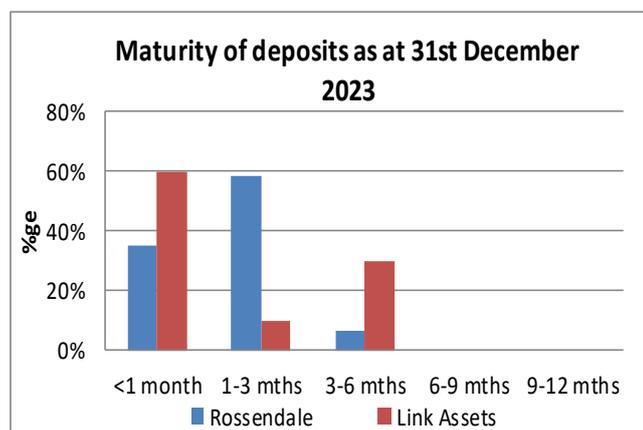
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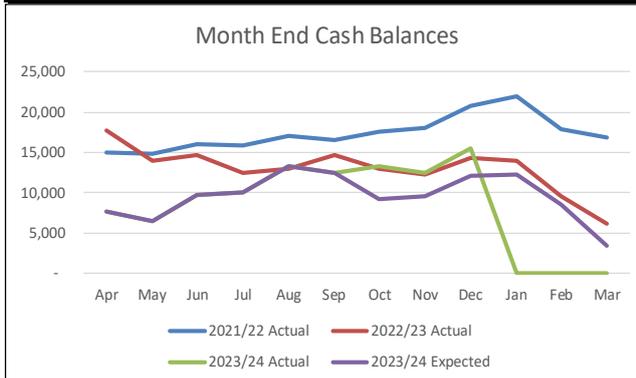
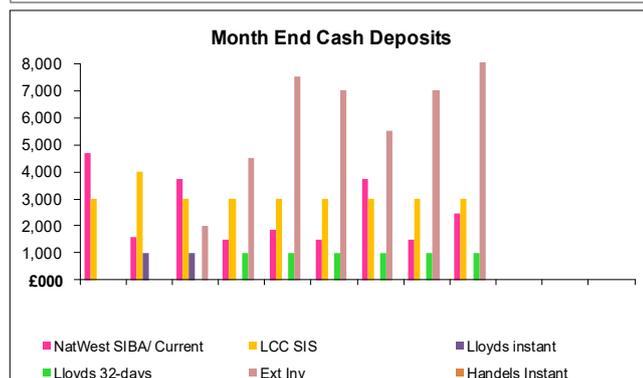
Treasury Management & Cash Flow Monitoring

At the end of December the bank balances were £15.6m. This is comparative to previous years when the balance as at 31 December 2022 was £14.3m.

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



Balances & Interest Rates at 31/12/2023	Avg	
	Current Balance £k	Interest Rate %
NatWest SIBA	2,472	0.10
Lancashire CC Call	3,000	5.00
Handelsbanken instant	-	0.00
External Investments	9,000	5.21
Lloyds instant access	-	5.14
Lloyds 12mth Deposit	1,000	5.20
Total Bal & Avg interest	15,472	4.35



The Bank of England voted to increase the 'Bank Rate' on 22nd June 2023, increasing from 4.5% to 5.0%. The Monetary Policy Committee (MPC) further increased the bank rate in July by 0.5% increase. There was a further increase again in September 2023 to 5.25%. No additional movements have occurred in this quarter.

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

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

As per the commentary above, the Council is taking a more proactive approach to fixed and longer-term investments for a smaller proportion of its surplus balances. In accordance with the approved Treasury Management Strategy, these deposits will be placed with high quality

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Counterparties eg Central Government, Other Local Authorities. The strategy is considered prudent in the context of CIPFA's Prudential Code which prioritises Security and Liquidity over Yield (SLY).

At 31st December 2023, the Council's portfolio mix consists of £3m in an LCC call account, £1m in a Lloyds instant access account, £9m on deposit with the DMO for up to 3 months and liquid funds of £2.6m.

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

The average effective interest rate at the end of Q3 was 4.35%, however the majority of funds were held in accounts generating above 5% in interest.

Interest Received

The budget for interest received in 2023/24 is £120k, current estimates are that the outturn will be in excess of £200k. Interest rates are predicted to begin to fall and council officers will continue to seek the best available rates.

Economic Outlook

(Released January 2024)

The Consumer Prices Index rose by 4.2% in the 12 months to December 2023, down from 6.2% in October. The largest downward contributions to the annual CPI inflation rate in December 2023 came from Transport and the largest increase was from Alcohol and Tobacco.

Average petrol prices stood at 140.6 pence per litre in December 2023, compared with 153.2 pence per litre a year earlier. The average price of diesel in December 2023 was 151.9 pence per litre compared with 175.9p per litre a year earlier. The 12-month rate for motor fuels and lubricants a reduction of 9.7%, down from an increase of 34.8% a year previous, which was the highest since before the start of the constructed historical series in January 1989.

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

Borrowing

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

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

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

Interest rate forward predictions

The Council's treasury management advisors, Link, have reviewed their interest rate forecast over the next 12 months following Bank Rate change at the end of Q2, suggestions of future rate rises in the short-term and rising inflation rates.

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

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

The Council completed the annual application for access to the Certainty rate for 2024/25 to support its Capital borrowing plans on the most favourable terms available.

Treasury Management Practices (TMPs) and Prudential Indicators

The Council's Treasury Management Strategy Statement 2023/24 was approved by Council on 28th February 2023.

Prudential Indicators

The updated Prudential Indicators – taking into account the Q3 Monitoring position are shown below.

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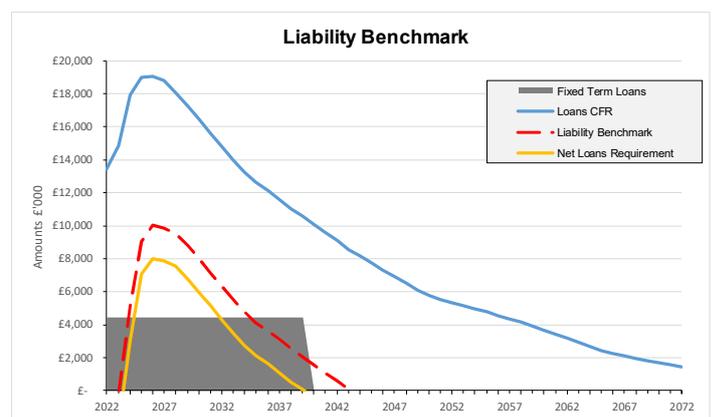
Capital Expenditure	Original 2023/24 £'000	Q3 Revised 2023/24 £'000
Operations & Communities	594	1,681
Corporate Services & Buildings	524	1,057
Housing	1,500	1,774
Regeneration	3,095	2,016
Climate change	250	250
Total	5,963	6,778

CFR	Original 2023/24 £'000	Q3 Revised 2023/24 £'000
Total CFR	19,542	17,585

Financing of Capital Expenditure	Original 2023/24 £'000	Q3 Revised 2023/24 £'000
Capital Receipts	200	715
Capital Grants	2,297	3,442
S106		496
Capital Reserves	-	-
Earmarked Reserves	-	-
Total in-year resources	2,497	4,653
Net Financing need for year	3,466	2,125

Operational Boundary & Authorised Limit	Original 2023/24 £'000	Q3 Revised 2023/24 £'000
Operational Boundary	20,500	20,500
Authorised Limit	22,500	22,500

Ratio of financing costs to net revenue stream	Original 2023/24 £'000	Q3 Revised 2023/24 £'000
Interest Payable - Services	274	127
Interest Receivable	(120)	(131)
Net cost of capital	154	(4)
Net Revenue Stream	10,227	10,227
Ratio of financing costs to net revenue stream	1.51%	-0.04%

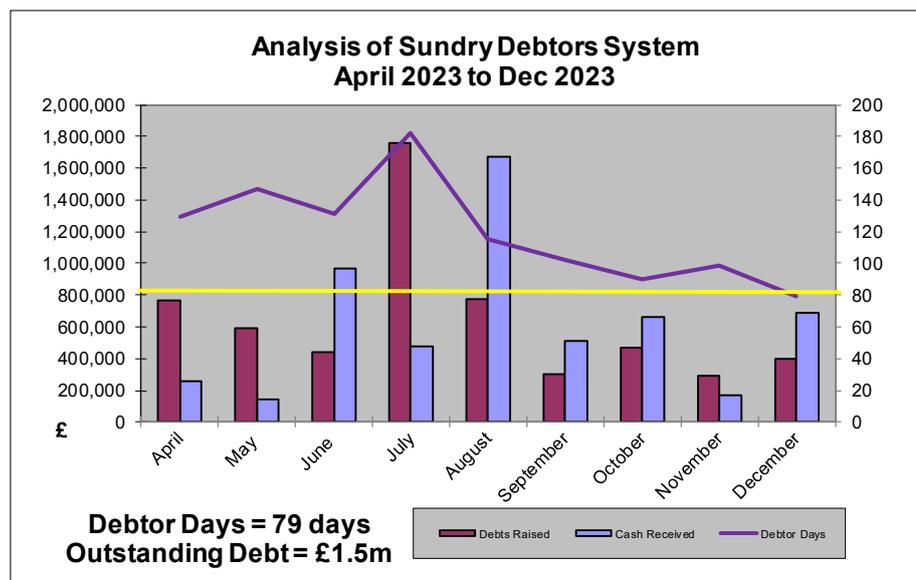


Sundry Debts Monitoring

Invoices raised in the year, to the end of Q3 totalled £5,805k. As at December 2023, £874k (15%) of new debts raised in the year were considered outstanding or overdue giving a derived collection rate of 85%.

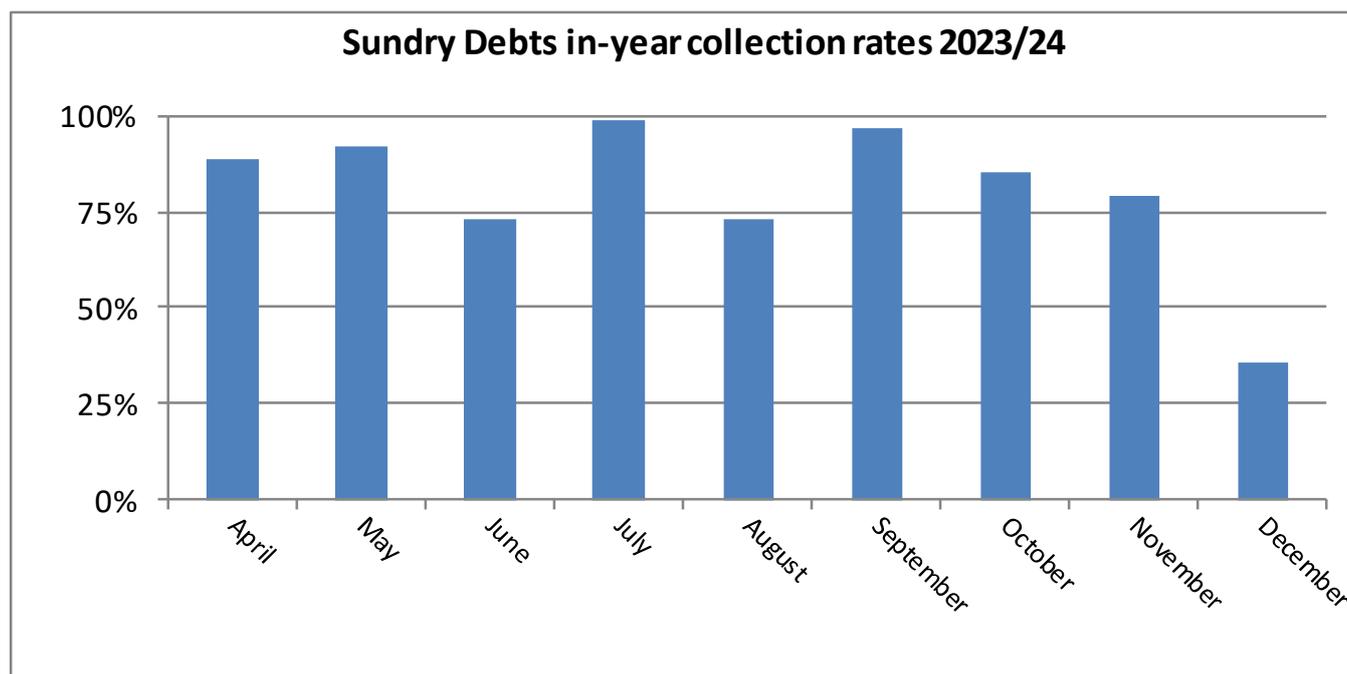
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Empty Homes Debts

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



Doubtful debts

The debtor days in Q3, based on a rolling 12 month average has decreased from 131 days to 79 days, for collection of sums due. This figure is below the target average of 80 days and will continue to be monitored.

The Council has set aside sufficient sums in the event of non-recovery (100%) of 'aged' debt. The Council will consider any decision to write-off sums in due course following an analysis of recovery attempts eg Debtor has 'gone away' or sums are considered uneconomical to pursue

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further. Any such decision will be reported to Cabinet in accordance with the Council's Constitution.

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

Given the subsequent collection performance of Q3 debts into 2023/24, the current level of provision is therefore adequate but will be maintained under review throughout 2023/24, given the ongoing, challenging economic conditions for individuals and businesses.

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

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

Debts Outstanding	Mar 2023	Jun 2023	Sept 2023		31 Dec 2023		Doubtful Debts at 31 Dec 2023	
	£k	£k	£k	£k	£k	£k	Rate	Value
Earlier Debt	54.7	54.7		54.7		54.5	100%	54.5
2017/18 Debt	64.5	64.5		63.6		63.6	100%	63.6
2018/19 Debt	59.9	59.7		57.5		57.5	100%	57.5
2019/20 Debt	23.7	21.4		20.0		19.8	100%	19.8
2020/21 Debt	116.8	112.4		112.2		111.7	100%	111.7
2021/22 Debt	87.2	56.2		46.8		41.5	75%	31.1
2022/23 Debt	1,420.3	361.6		324.8		92.7	50%	46.4
2023/24 Debt :		771.1		1,096.0		487.9	15%	73.2
Q3 Oct						68.6	15%	10.3
Q3 Nov						60.7	15%	9.1
Q3 Dec						256.9	15%	38.5
Total Debt o/s	1,827.1	730.5		1,775.6		1,315.4		515.7

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Capital

Capital Resources

Table 1 - 2023/24 receipts

Major Receipts:	Original Budget £000	Year to Date £000	Forecast £000
Capital Receipts			
Land & Property Sales	50	33	50
Obsolete vehicles and kit	50	(0)	50
Net receipts to table 2	100	32	100

Table 2 - Useable Capital Resources

Useable Capital Resources	£ 000
Balance at April 2023	1,931
Capital Grants in 2023/24	2,235
Capital Receipts in 2023/24	32
	4,199
Revenue Contributions	
from Earmarked Reserves	
from Revenue Operations	124
Total Capital Resources 2023/24	4,323
Capital Prog funding applied	(715)
Total Capital Resources March 2024	3,608
Capital Receipts Reserve (housing)	-
Capital Receipts Reserve (Whitworth)	100
Capital Receipts Reserve (Haslingden)	236
Capital Receipts Reserve (unalloc)	3,272

Current issues

The cost of specialised Fleet vehicles continues to rise, putting increased pressure on the budget.

Financing the Capital Programme

The Useable Capital Receipts Reserve holds the balance of the funds generated by the sale of Council assets; the estimated balance brought forward at 1st April 2023 is £1,931k. This figure is still subject to any effects of post-audit amendments to the 2018/19 accounts and their impact on subsequent years.

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The original Capital Programme for 2023/24 approved in February 2023 was £5,963k, to which £6,027k (£2,567k DFG's) of slippage was added, relating to projects which were ongoing at the end of 2022/23.

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

The total grant income expected for the approved capital programme is £3,271k (including DFGs). Current funding for the slippage carried forward into the 2023/24 capital programme consists of a mixture of resources, namely grants, capital receipts and (internal) borrowing. The most effective method of funding the Council's capital programme will be determined by the end of the financial year. Commentary on the projected Capital outturn can be seen on page 34.

The total in the Useable Capital Receipts Reserve at the end of 2023/24 is currently expected to be £1,371k. This represents the most effective method of financing the planned Capital spend in 2023/24. It is noted that Capital resources remain earmarked for Whitworth projects (£100k), and Haslingden Regeneration (£236k) respectively and that the Council will assess the most effective method of financing these projects as they fall due.

Future Issues

Slippage on schemes approved in the 2023/24 programme will be moved into 2024/25 where appropriate, along with the estimated source of financing.

Capital Programme Spending

Capital Programme 2023/24	Original Cap Prog	Revised Cap Prog	Spent	Full-Year Forecast	Variance (Adv)/Fav	Estimated Slippage	Adj Variance (Adv)/Fav	Indicative Funding Arrangements				
	£000	£000	£000	£000	£000	£000	£000	Grants/Contrib'n	Capital Receipts	S106/Reserves/RCCO	RBC Int Borrow	
Communities Directorate												
IT Software & Equipment	14	117	114	124	(7)	(7)	-	-	-	-	124	
Operations	399	399	833	818	(419)	(419)	-	-	715	-	103	
Communities	365	699	491	732	(33)	(33)	-	487	-	55	190	
Housing	1,780	4,616	1,339	1,786	2,830	2,830	-	1,207	-	329	250	
Economic Devt Directorate												
Stubbylee Hall	-	0	4	4	(4)	(4)	-	-	-	-	4	
Henrietta Street Depot Improvements	0	127	101	100	27	27	-	-	-	-	100	
Futures Park	-	525	233	252	273	273	-	-	-	-	252	
Spinning Point Ph1 & 2 (Bus Station)	-	20	-	0	20	20	-	-	-	-	-	
Property Repairs & Maint	100	43	54	55	(12)	(12)	-	-	-	-	55	
Environ Improvement Programme (PRIDE)	0	0	1	2	(2)	(2)	-	-	-	-	2	
Car Parks General 22-26 MTFS	60	110	10	67	43	43	-	-	-	-	67	
The Ashworth, Civic Hall Whitworth	0	17	21	21	(4)	(4)	-	-	-	-	21	
Stubbylee Skate Park	0	42	42	42	-	-	-	-	-	-	42	
Bacup Historic England	285	350	104	285	65	65	-	285	-	-	-	
Haslingden 2040 NLHF	725	1,980	249	250	1,730	1,730	-	250	-	-	-	
Rawtenstall Town Square Public Realm	0	0	9	9	(9)	(9)	-	9	-	-	-	
Museum Improvements	0	4	22	22	(18)	(18)	-	-	-	-	22	
Mechanics Hall, Bacup	0	100	102	102	(2)	(2)	-	51	-	-	51	
Haslingden Market (UKSPF)	0	50	58	58	(8)	(8)	-	58	-	-	-	
Rawtenstall Market Electrical Works	-	101	-	0	101	101	-	-	-	-	-	
Rawtenstall Market External Cabins	-	6	6	6	-	-	-	-	-	-	6	
Stubbylee Tennis Courts	-	22	22	22	-	-	-	22	-	-	-	
Whitaker Park Tennis Courts	-	81	108	111	(30)	(30)	-	88	-	-	23	
Hareholme Viaduct	0	100	417	417	(317)	(317)	-	-	-	-	417	
Carbon Reduction Fund	250	627	97	250	377	377	-	21	-	-	229	
Christmas Lighting Catenary	0	33	31	33	-	-	-	-	-	-	33	
Marl Pits - Running Track	-	0	(1)	0	-	-	-	-	-	-	-	
Leisure Facilities Upgrade and Liabilities	185	477	75	170	307	307	-	36	-	-	134	
Levelling Up Projects	1,800	1,800	579	1,040	760	760	-	1,040	-	-	-	
	5,963	12,446	5,120	6,778	5,668	5,668	0	3,554	715	384	2,125	

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Capital Programme 2023/24	£000	Funded by
Original Capital Programme	5,963	
Slippage from 2022/23	6,027	See list
New capital projects in 2023/24		
Weir Play Area	130	Grant / Capital Receipts
Stubbylee Tennis Courts	57	External Grants
Whitaker Park Tennis Courts	46	External Grants
DFGs	160	External Grants
Clare House	9	Revenue Contribution
Mechanics Hall	50	External Contribution (50%)
Moller Ring	4	External Funding
Revised Capital Programme	12,446	

Slippage items cfwd at end of 2022/23	Costs '£000	Indicative Funding Arrangements			
		Grants/ Contrib'n	Capital Receipts	RCCO (reserves or S106)	RBC Int Borrow
Customer Services & IT					
Digital Access	73	-			73
Printer Replacement	30				30
Communities Directorate					
Playgrounds (Various)	5				5
Cemeteries	15				15
Pathways (Various)	34				34
Car Parks Improvements	50				50
Victoria Park Improvements	22				22
Moller Ring Play Area Project	160	129		31	
Henrietta St Depot Improvements	115				115
Sub-total Communities	504	129	-	31	344
Economic Development Directorate					
Carbon Reduction Fund	377				377
Edgeside Tennis Courts	34	34			
Futures Park	525	157			368
Haslingden 2040 NLHF	1,255	1,255			
Bacup High St Heritage Action Zone	65	65			
Spinning Point Ph I & II (Bus Station)	20				20
Property Repairs & Maintenance	65				65
Christmas Lighting Catenary	33				33
Rawtenstall Market Electrical Works	101				101
Rawtenstall Market External Cabins	6				6
Stubbylee Skate Park	42				42
Whitaker Drainage	25	25			
Hareholme Viaduct	100				100
Leisure/Legacy Liabilities (Various)	208				208
Sub-total Econ Devmt	2,856	1,536	-	-	1,320
DFGs	2,567	2,567			
Supported Accommodation	100			100	
Sub-total Housing	2,667	2,567	-	100	-
Total	6,027	4,232	-	131	1,664

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Capital Programme

The original Capital Programme was £5,963k, including £329k for the replacement of Vehicles and Equipment, and a provisional estimate of £1,000k for DFGs.

To this was added slippage of £6,027k from 2022/23 (including DFGs). A revised estimate for DFGs has been made following confirmation of the 2023/24 grant allocation with a net increase of £160k. Additional projects have been added in respect of the Weir Play Area (£130k), Stubbylee Tennis Courts (£57k) and Whitaker Park Tennis Courts (£46k). An assessment of the timing of 'spend' has been undertaken as part of the development of the MTFs and cost estimates re-profiled over the medium term. The revised 2023/24 Capital Programme is now estimated at £12,446k. More details are provided in the tables above.

The indicative outturn for the Council's Capital expenditure programme at 31st March 2024 is £6,778k. The Council is currently assessing the most cost effective method of financing this expenditure from available resources, namely external grants and contributions, capital receipts and 'prudential' (internal/external) borrowing. The Council's current strategy is to finance expenditure from capital receipts where it is able to do so, in order to limit the future impact upon the Council's Revenue Account e.g. sums set aside for future repayment of loan principal and interest. However, it is acknowledged that the Council has an underlying need to borrow to finance its capital plans and proceeds from the disposal of assets are a finite resource.

As outlined above, the revised Capital Programme was re-profiled as part of the development of the MTFs, with the likely timing of the expenditure estimated. The actual timing of spend as at 31st March 2024 has caused an adverse variation against this estimate which will see future years' estimated spend adjusted to reflect spend being incurred earlier than anticipated.

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

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

Minimum Revenue Provision (MRP)

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

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

The MRP cost is currently estimated to be on budget.

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Section 106 Receipts Monitoring

The value of S106 agreements brought forward on the 1st April was £1,196.2k. To the end of December 2023, £52.8k of new S106 deposits have been received and £110.1k of monies held have been applied to fund expenditure.

Section 106 Agreements	Third Party	RBC Revenue	RBC Capital	Total Held
2023/24	Projects	Projects	projects	£000
	£000	£000	£000	£000
Balance b fwd at 1st April 2023	322.3	84.9	789.0	1,196.2
Deposits received in 2023/24	16.3		36.5	52.8
Deposits applied in 2023/24	(6.3)	(10.0)	(189.6)	(205.9)
Current Balance	332.3	74.9	635.9	1,043.1

Section 106 Agreements in detail	Third Party	RBC Revenue	RBC Capital	Total Held
	Projects	Projects	projects	£000
	£000	£000	£000	£000
Balance b fwd at 1st April 2023	322.3	84.9	789.0	1,196.2
Station Rd			(2.3)	(2.3)
Douglas Rd, Bacup		(10.0)		(10.0)
Land off Oaklands Dr, Rawtenstall			(91.1)	(91.1)
Horse & Jockey, Edenfield			(0.4)	(0.4)
Johnny Barn Close			14.6	14.6
Scout Moor	(6.3)			(6.3)
Scout Moor wind farm	16.3			16.3
Rear of 85 Grane Rd			21.9	21.9
Holmfield House			(25.5)	(25.5)
Land off Oaklands Dr, Rawtenstall			(70.3)	(70.3)
	332.3	74.9	635.9	1,043.1

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Collection Fund Monitoring

Council Tax & NNDR Collection Rates

Cumulative Collection	Council Tax						Business Rates					
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
April	10.41	10.51	10.04	10.90	10.44	10.11	11.26	12.22	10.24	8.60	12.78	12.79
May	19.72	19.70	18.96	19.70	19.44	19.48	18.93	21.07	18.89	16.20	31.81	21.29
June	28.79	28.63	27.62	28.70	28.35	28.19	27.28	28.68	25.62	24.30	28.16	28.19
July	37.97	37.86	36.56	37.66	37.21	37.09	36.25	37.37	33.92	33.96	35.83	36.52
August	47.03	46.90	45.24	46.71	46.21	46.01	49.93	50.82	48.55	47.63	47.86	51.19
September	56.05	56.01	54.29	55.43	55.64	54.92	58.43	58.34	57.84	56.05	55.54	58.11
October	65.32	65.23	63.29	71.16	64.55	64.03	67.95	67.52	68.97	64.90	64.73	65.99
November	74.52	74.78	72.30	78.43	73.49	72.93	74.77	74.26	77.15	73.09	74.88	74.92
December	83.55	83.33	80.90	82.12	82.25	81.50	83.00	82.70	85.92	81.41	81.91	81.93
January	92.72	92.48	89.90	90.96	91.22		91.11	90.91	90.17	89.30	94.79	
February	94.90	94.60	92.37	93.43	93.85		95.73	95.00	93.66	95.13	94.73	
March	96.70	96.32	95.72	95.59	95.95		98.47	97.78	94.19	98.15	98.85	

Collection rates for Council Tax are recovering but are not yet back at pre-pandemic levels with collection performance for 2023/24 slightly below that of 2022/23 (-0.25%). This remains an area of focus into 2023/24 given the 'Cost of Living Crisis' and potential impact on future collection.

For Business Rates however, the situation is harder to gauge as collection rates were distorted in 2022/23 by the Covid relief the Government distributed. 2023/24 are also distorted by the transitional reliefs given to businesses due to the Business Rates revaluation, which kicked in from April 2023.

Council Tax Collection Fund

At the time of this report the estimated surplus on the Council Tax collection fund is forecast at £917k. This includes a £500k contribution for doubtful debts. It must be noted, this is only a reflection of the position at a moment in time and based on the current economic climate this position could change significantly as the year progresses. This year RBC's share of the Council Tax is 13.56%, equating to £124k of the forecast surplus.

Council Tax Forecast 2023/24	Q1 £'000	Q2 £'000	Q3 £'000
Council Tax Collectable (after Discounts & Exemptions)	47,559	47,513	47,464
less Doubtful Debt Provision	(500)	(500)	(500)
	47,059	47,013	46,964
less Precepts for 2023/24			
Lancashire County Council	(32,798)	(32,798)	(32,798)
Police	(5,237)	(5,237)	(5,237)
Fire	(1,714)	(1,714)	(1,714)
Rossendale Borough Council	(6,238)	(6,238)	(6,238)
Whitworth Town Council	(60)	(60)	(60)
	(46,047)	(46,047)	(46,047)
Surplus / (Deficit)	1,012	966	917
RBC Share = 13.56%	137	131	124

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Local retention of Business Rates (NNDR)

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

The business rates collection fund is now predicting a deficit of £605k in 2023/24, the Council retains a local share of any surplus or deficit arising at year-end from activity on the fund, in the sum of 40%, thus the Council's share of the deficit is £242k. This is largely due to a number of successful business rates appeals relating to several smaller businesses, which have resulted in reducing their

Business Rates Collection Fund 2023/24 (50% Pool)		NNDR1	Q1	Q2	Q3
		£000	£000	£000	£000
Net Liability Due		13,603	13,301	13,075	12,990
Use of Appeals Provision		0	0	0	353
Less Cost of Collection Allowance		(97)	(97)	(97)	(97)
Less Doubtful Debt Provision		(300)	(300)	(300)	(150)
Less Appeals Provision		(500)	(500)	(500)	(897)
Less Renewables 100% to RBC		(228)	(228)	(228)	(228)
Net NNDR due	A	12,477	12,176	11,950	11,971
Transitional reliefs	B	1,787	1,787	1,763	1,688
Less Precepts		(14,264)	(14,264)	(14,264)	(14,264)
Cash Surplus/(Deficit)	C	0	(301)	(551)	(605)
RBC Share = C x 40%	D	0	(120)	(220)	(242)
Central Government share 50%			(150)	(276)	(303)
LCC and Fire share 10%			(30)	(55)	(61)

rateable values significantly, backdated to 2017. Whilst there is an appeals provision within the Collection fund to cover the cash refund due, the rateable value reduction will adversely affect the Council's in-year cashflow, because although the net liability due from the businesses has decreased, under existing legislation, the Council is required to make good its payments to major preceptors as originally assumed, despite a reduction in Collection Fund income.

RBC General Fund / Pooling gains		NNDR1	Q1	Q2	Q3
		£000	£000	£000	£000
Business Rates Income	A+B	14,264	13,963	13,713	13,659
RBC Share = 40%		5,706	5,585	5,485	5,464
less tariff paid to Lancashire Pool		(3,482)	(3,482)	(3,482)	(3,482)
add S31 Grants (for Levy calculation)	E	1,233	997	997	997
Subtotal		3,457	3,100	3,000	2,979
RBC Baseline Funding Level used in Budget		2,261	2,261	2,261	2,261
Surplus for Levy Calculations	F	1,196	839	739	718
Levy due for non Pool membership 50%		(598)	(420)	(370)	(359)
Levy payable as Pool member 10% of above	G	(60)	(42)	(37)	(36)
Retained Levy through Pool membership		538	378	333	323

The Council, is part of the Lancashire Business Rates Pool, each year the Council is subject to a levy payment of 50% of calculated business rates growth, above its baseline funding level, as determined annually in the Local Government Finance Settlement. Membership of the Pool restricts this levy to 10% and allows the Council to hold the balance as 'retained levy' thus reducing the total value of sums paid over to central Government, to apply locally. Therefore even though it is anticipated the Council will suffer a collection

fund loss of £220k, a pooling/growth gain is estimated of £682k. The February 2023 MTFS included a contribution of an estimated growth/pooling gain of £500k, if no substantial movement in Q4 this will result in a £182k surplus against that income budget.

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Business Rates Summary		NNDR1	Q1	Q2	Q3
		£000	£000	£000	£000
Business Rates Surplus/(Deficit) 2023/24	F	1,196	839	739	718
less Lancashire Pooling Levy	G	(60)	(42)	(37)	(36)
Renewable Energy		228	228	228	228
Overall Gain/(loss)	H	1,364	1,026	930	910
Business Rates Retention Reserve Bfwd		1,028	1,028	1,028	1,028
Business Rates Cash Surplus/(Deficit) 2022/23		(804)	(804)	(804)	(804)
Business Rates Cash Surplus/(Deficit) 2023/24*	H	1,364	1,026	930	910
Less Budgeted Utilisation		0	0	0	0
Total Retained Business Rates Resources Cfwd		1,588	1,250	1,154	1,134

* Not available to use until 2025/26

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

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Glossary

Accrual

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

Capital expenditure

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

Capital Grants Received in Advance

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

Capital Receipts

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

Cash & Cash Equivalents

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

Collection Fund

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

Compulsory Purchase Order (CPO)

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

Consumer Price Index (CPI)

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

Earmarked Reserves

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

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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.

Grants Unapplied

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

Homes and Communities Agency (HCA)

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

Investments

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

Link Asset Services (formerly Capita & Sector)

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

Medium Term Financial Strategy (MTFS)

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

Minimum Revenue Provision (MRP)

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

Ministry of Housing, Communities and Local Government (MHCLG)

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

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

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

Provision

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

Provisional

Best forecast given current knowledge.

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Public Works Loans Board (PWLB)

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

Reserve

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

Revenue account

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

Section 106 Agreement

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

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