ROSSENDALE BOROUGH COUNCIL

Meeting of: The Cabinet

Date	23rd September 2026	**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/UCrLsMDOP7AYxik5pNP0gTlA/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**	Clare Birtwistle, Monitoring Officer 01706 252438 clarebirtwistle@rossendalebc.gov.uk
A2.	**Minutes of the last meeting** To approve and sign as a correct record the minutes of the meeting held on 15th July 2026.	
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** *Members are advised to contact the Monitoring Officer in advance of the meeting to seek advice on interest issues if necessary.* 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	Glenda Ashton, Committee and Member Services Officer, 01706 252423 glendaashton@rossendalebc.gov.uk

ITEM		Lead Member/Contact Officer
	an agenda matter which the council may be able to assist with. A time limit applies for each question and you are only able to address the meeting once. 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).	Questions can be submitted in advance of the meeting to democracy@rossendalebc.gov.uk in line with the Cabinet speaking procedure
C.	**CHAIR'S UPDATE**	
C1.	Update from the Overview & Scrutiny Committee	Councillor A Barnes
D.	**KEY DECISIONS**	
D1.	Council's future electricity procurement arrangements from 1 April 2027 until 31 March 2028	Councillor Walmsley/Kimberly Haworth Head of Financial Services/s151 Officer kimberlyhaworth@rossendalebc.gov.uk
D2.	Tender for cleaning services	Councillor Lythgoe/Clare Law Head of People and Policy clarelaw@rossendalebc.gov.uk
D3.	Lanehead Lane Biodiversity and Heritage Project outline	Councillor Lythgoe/Andy Taylor Director of Operations andrewtaylor@rossendalebc.gov.uk
E.	**PERFORMANCE MATTERS**	
E1.	Performance Management Report Quarter 1 2026/27	Councillor Lythgoe/Clare Law Head of People and Policy clarelaw@rossendalebc.gov.uk
E2.	Financial Monitoring Report Quarter 1 2026/27	Councillor Walmsley/Kimberly Haworth Head of Financial Services/s151 Officer kimberlyhaworth@rossendalebc.gov.uk

Rob Huntington
Chief Executive

Date Published: 15th September 2026

MINUTES OF: **THE CABINET**

Date of Meeting: **Wednesday 15th July 2026**

Present: **Councillor Walmsley (Chair)**
Councillors S Barnes, Lythgoe and M Smith

Andy Taylor, Director of Operations
Clare Birtwistle, Head of Legal (Monitoring Officer)
Kimberly Haworth, Head of Financial Services (s151 Officer)
Jackie Flynn, Community Project and Partnership Officer
Angela Richmond, Service Assurance Officer – Benefits Lead

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1. APOLOGIES FOR ABSENCE

Apologies were received from Councillors A Barnes and Harris.

2. MINUTES OF THE LAST MEETING

Resolved:
The minutes of the meeting held on 13th May 2026 were agreed as a correct record.

3. URGENT ITEMS OF BUSINESS

There were no urgent items.

4. DECLARATIONS OF INTEREST

Councillor Lythgoe declared an interest in agenda item D3/minute 9; Rossendale Refugee Support Service tender as he was a trustee and volunteer at the Rossendale Refugee Support Group.

5. PUBLIC QUESTION TIME

There were no written or verbal questions.

6. CHAIR'S UPDATE

An update from the Overview & Scrutiny Committee on 15th June was provided. Thanks were expressed for the work they undertake.

7. HOUSING BENEFIT WAR PENSION AND ARMED FORCES COMPENSATION DISREGARD POLICY 2026

The Lead Member for Resources outlined the report which asked Cabinet to approve the policy and delegate minor amendments to the relevant Officer and Lead Member.

Cabinet was invited to comment on the report:

- Discussions had taken place with residents and agencies to ensure veterans were aware of the policy.
- The Council had reached out to its statutory partners and the Veterans In Communities Charity (VIC) for input on how this can be supported.

Resolved:

1. Cabinet approved the Housing Benefit War Pension and Armed Forces Compensation

Disregard Policy as set out in the report.
2. Cabinet delegated any minor amendments to the policy to the Head of Customer Services and ICT in consultation with the Lead Member.

Reason for Decision:
To review the arrangements for Housing Benefit made in respect of Section 134 8(a) of the Social Security Administration Act 1992.

Alternative Options Considered:
None.

8. ELECTRIC VEHICLE CHARGING INFRASTRUCTURE STRATEGY

The Lead Member for Environment and Corporate Services outlined the report which asked Cabinet to approve and adopt the Electric Vehicle Charging Infrastructure Strategy.

Cabinet was invited to comment on the report:
- The position on infrastructure for new builds was to be confirmed.
- Managing infrastructure on terraced streets was a challenge and options were being explored.
- There were challenges around ‘channels’ on residential streets and parking in suitable locations.
- Car parks across the borough brought opportunities for all to charge their vehicles.
- Chargers were needed in the right places and this needed to be considered strategically.

Resolved:
1. Cabinet approved and adopted the Electric Vehicle Charging Infrastructure Strategy.

Reason for Decision:
To provide a clear and coordinated framework for the future delivery and expansion of EV charging infrastructure across the borough.

Alternative Options Considered:
None.

COUNCILLOR LYTHGOE LEFT THE MEETING

9. ROSSENDALE REFUGEE SUPPORT SERVICE TENDER

The Lead Member for Communities, Housing, Health and Wellbeing outlined the report which asked Cabinet to agree procurement, accept the tender, authorise the relevant Director and Lead Member to extend the contact if performance satisfactory and funding available and authorise the Head of Legal to enter into all necessary legal agreements.

Cabinet was invited to comment on the report:
- Work by the group to date had been very positive.
- The support would be in the communities where it was needed.

Resolved:
1. Cabinet agreed to proceed with the procurement of the Rossendale Refugee Support Service and accept the tender from the Rossendale Refugee Support Group, with the commencement of the service in August 2026 for up to two years at a total contract price of £119,000.

2. The Director of Place, in consultation with the Lead Member, were authorised to extend the contract after year one subject to satisfactory performance and available funding.
3. The Head of Legal and Governance was authorised to enter into all necessary legal agreements for delivery of the service.

Reason for Decision:
To provide a support service to refugees and asylum seekers in the borough.

Alternative Options Considered:
None.

COUNCILLOR LYTHGOE RE-JOINED THE MEETING

10. ACCEPTANCE OF GRANT – ROSSENDALE COLLABORATION AGREEMENT 2026-29 – REDUCING SMOKING PREVALENCE RATES IN ROSSENDALE

The Lead Member for Communities, Housing, Health and Wellbeing outlined the report which asked Cabinet to approve acceptance of the grant and authorise relevant Officers to enter into the collaboration agreement up to March 2029.

Cabinet was invited to comment on the report:
- It was another good opportunity to accept funding to build on the success of the programme.

Resolved:
1. Cabinet approved acceptance of the grant of £156,000 to extend the Smokefree Lancashire Collaborative Agreement with Lancashire County Council.
2. Cabinet authorised the Monitoring Officer and the s151 Officer to enter into the collaboration agreement up to March 2029.

Reason for Decision:
The collaboration supports the Council's ambition to improve health outcomes, reduce health inequalities and increase access to smoking cessation support for residents.

Alternative Options Considered:
None.

11. IMPROVEMENTS TO EDGESIDE PARK PLAY FACILITIES

The Lead Member for Environment and Corporate Services outlined the report which asked Cabinet to authorise acceptance of grant funding and to approve the budget. Cabinet was also asked to authorise Officers to tender for the works and authorise the relevant Director and Lead Member to accept the most advantageous bid.

Cabinet was invited to comment on the report:
- It was great to see investment in the borough’s parks.
- Officers and partners were congratulated on this week’s Green Flag Award.
- Masterplans were coming to fruition which was proving a benefit in the borough.
- Plans could occasionally take time to progress so improved communications with residents would help them understand the process.
- Community involvement was great to see.

Resolved:

1. Cabinet authorised acceptance of the £20,000 from DET and approved the budget of £140,000 for the new play area.
2. Cabinet authorised Officers to tender for the works and authorised the Director of Operations to accept the most advantageous bid in consultation with the Lead Member.

Reason for Decision:
To make improvements to the existing play facility.

Alternative Options Considered:
None.

12. COMMUNICATIONS STRATEGY 2025-2029

The Lead Member for Environment and Corporate Services outlined the report which asked Cabinet to consider and approve the refreshed strategy and annual Action Plan update for 2026/27.

Cabinet was invited to comment on the report:
- Officers were thanked for their work.
- The terminology used with residents resonated.
- The Valley News circular had been a positive and welcome source of communication for residents.
- The increased use of videos was a positive step and was more engaging for residents. It was good to see a more positive proactive approach in sharing good news stories.

Resolved:
1. Cabinet considered and approved the refreshed Communications Strategy 2025-2029 and annual Action Plan update 2026-2027.

Reason for Decision:
To ensure the Council's communications approach remains modern, accessible and aligned with the Valley Plan, and to ensure the Council has the internal capacity and tools required to deliver an effective communications function.

Alternative Options Considered:
None.

13. VALLEY PLAN OUTTURN REPORT 2025/26

The Lead Member for Environment and Corporate Services outlined the report which asked Cabinet to consider and note the update and associated achievements for 2025/26.

Cabinet was invited to comment on the report:
- Officers were thanked for their work.
- It was suggested that a snapshot of achievements from the report should be mirrored in the Valley News.

Resolved:
1. Cabinet considered and noted the Council's annual Valley Plan update and associated achievements for 2025/2026.

Reason for Decision:
To provide an overview of the Council's annual performance and associated achievements for

2025/26.

Alternative Options Considered:
None.

14. PERFORMANCE MANAGEMENT REPORT QUARTER 4 2025/26

The Lead Member for Environment and Corporate Services outlined the report which asked Cabinet to consider and note the Council's performance during Quarter 4 2025/26.

Cabinet was invited to comment on the report:

- Temporary Accommodation was a good news story.

Resolved:
1. Cabinet considered and noted the Council's performance for Quarter 4 2025/26.

Reason for Decision:
To note the overview of the Council's performance against the Valley Plan 2025/29 – Our Place, Our Plan.

Alternative Options Considered:
None.

15. FINANCIAL MONITORING REPORT QUARTER 4 2025/26

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

Cabinet was invited to comment on the report:

- Officers were thanked for all their work and for making the report easy for the lay person to understand.
- The reduced use of B&Bs for temporary accommodation had seen a positive impact on families in need.
- Past investments the Council had made had seen a positive outcome.
- There had been an underspend on staffing due to vacancies. It was felt that the headcount should be maintained but consideration/review of vacancies was needed initially.

Resolved:
1. Cabinet noted the Financial Monitoring Report for Quarter 4 2025/26.

Reason for Decision:
To note the update on the Council's General Fund Revenue outturn, Collection Fund performance and Capital outturn for the year ended 31st March 2026.

Alternative Options Considered:
None.

16. EXCLUSION OF PUBLIC AND PRESS

The Leader outlined the reasons for dealing with the matter with the exclusion of public and press.

Resolved:

That public and press be excluded from the following item of business under Section 100 (A) (4) of the Local Government Act 1972 since the item involved the likely disclosure of exempt information under Part 1 Paragraphs 1 and 3 of Schedule 12A to the Local Government Act 1972.

17. BAD DEBT WRITE-OFF

The Lead Member for Resources outlined the report.

Resolved:

1. Cabinet approved the recommendations in the report.

Reason for Decision:

To write-off bad debt.

The meeting concluded at 7.42pm

________________________ CHAIR ___________________________ DATE

ROSSENDALE BOROUGH COUNCIL

AGENDA ITEM: D1

Report Title:	Council's future electricity procurement arrangements from 1 April 2027 until 31 March 2028						
Report to:	Cabinet		**Date:**		23rd September 2026		
Report of:	Kevin Fenton-Clough		**Cabinet Portfolio:**		Resources		
Cabinet Lead Member:	Councillor Walmsley		**Wards Affected:**		All		
Key Decision:	☒	Forward Plan ☒	General Exception ☐		Special Urgency ☐		
Integrated Impact Assessment:		Required:	No	Attached:	No		
Contact Officer:	Kevin Fenton-Clough		**Telephone:**		01706 252472		
Email:	kevinfentonclough@rossendalebc.gov.uk						

Valley Plan Priorities	**Thriving Local Economy:** This involves securing new inward investment, creating a sustainable economy, matching local skills with future job opportunities, and supporting town centres as unique destinations.	☐
	High Quality Environment: This includes having a "clean and green" local environment, reducing the borough's carbon footprint, improving waste and recycling rates, and delivering new homes with a good mix of housing tenures.	☐
	Healthy & Proud Communities: This priority focuses on improving the health and physical/mental wellbeing of residents, reducing health inequalities, ensuring access to better leisure facilities and health services, and fostering a sense of pride in the community.	☐
	Effective & Efficient Council: The aim is to provide good quality and responsive services, embrace new technology, be a financially sustainable council with a commercial outlook, and ensure sound governance.	☒

1. PURPOSE OF THE REPORT AND EXECUTIVE SUMMARY

1.1 The purpose of this report is to seek approval for the Council's future electricity procurement arrangements from 1 April 2027 until 31 March 2028.

1.2 The recommendation follows a review of the Council's current arrangements, benchmarking undertaken with the Government Commercial Agency (GCA), discussions with Blackburn with Darwen Borough Council and indicative pricing information provided by YPO.

2. RECOMMENDATIONS

2.1 That Cabinet approves the continuation of the Council's electricity procurement arrangements through YPO Energy Framework for the period 1 April 2027 to 31 March 2028.

2.2 That award and signing of the contract be delegated to the Head of People and Policy and Monitoring Officer in consultation with the Lead Member

3. BACKGROUND AND REASON FOR THE DECISION

3.1 Rossendale Borough Council currently procures electricity through the YPO Energy Framework.

3.2 The Council's current electricity arrangements expire on 31 March 2027. Consequently, a review of future procurement options has been undertaken to ensure continuity of supply, secure value for money and consider the implications of Local Government Reorganisation (LGR).

3.3 In July 2026, YPO commenced preparations for the renewal of its electricity procurement arrangements and initially offered participating authorities the opportunity to renew for the period 1 April 2027 to 31 March 2031. As part of discussions with YPO, the Council highlighted the uncertainty associated with the proposed Lancashire LGR programme and the likelihood that Rossendale Borough Council will cease to exist as a standalone authority from April 2028.

3.4 YPO subsequently confirmed that a number of authorities were facing similar challenges and advised that they could accommodate Rossendale's requirements by limiting procurement activity to 31 March 2028 only. Under this approach YPO would purchase electricity volumes for the Council up to that date and no volume would be purchased beyond 31 March 2028. This provides the Council with a mechanism to maintain continuity of supply whilst avoiding long-term commitments which could restrict the future procurement strategy of any successor authority.

3.5 YPO have advised that their current forecast commodity price compares favourably with the commodity rates currently being paid by the Council under its existing arrangements. Whilst commodity prices do not represent the total delivered cost of electricity, they provide an indication that the proposed renewal remains competitive from a wholesale purchasing perspective. YPO have also advised that, due to their hedging strategy, customer commitments are required by 30 September 2026 in order to maximise purchasing opportunities and pricing certainty.

3.6 Alongside discussions with YPO, the Council undertook a wider market review to:

- assess alternative procurement options;
- benchmark current arrangements against other public sector buying organisations;
- understand opportunities available through the Government Commercial Agency (GCA);
- consider potential opportunities arising from Local Government Reorganisation; and
- ensure the Council secures best value whilst maintaining continuity of supply.

As part of this review:

- GCA provided a benchmarking exercise based upon the Council's electricity portfolio;
- discussions have taken place with Blackburn with Darwen Borough Council regarding their GCA arrangements and future procurement strategy;
- indicative renewal arrangements have been obtained from YPO;
- actual Council electricity invoices have been reviewed to determine true delivered electricity costs; and
- the relative merits, risks and strategic implications of each procurement route have been assessed.

The outcome of this review is that the YPO proposal provides the Council with a low-risk procurement route that aligns with the anticipated LGR timetable whilst remaining broadly comparable with alternative market options from a cost perspective.

BENCHMARKING OUTCOMES

3.7 A benchmarking exercise was undertaken using the Council's electricity portfolio and Estimated Annual Consumption (EAC) data. The exercise modelled the Council's forecast annual electricity costs under a range of purchasing strategies available through the

Government Commercial Agency (GCA) and compared these against indicative costs calculated using the Council's existing arrangements

3.8 To provide a like-for-like comparison, Estimated Annual Consumption (EAC) figures were applied to the benchmark rates provided by GCA and to representative delivered costs derived from the Council's existing electricity supplies.

Based on current consumption levels, the Council's annual electricity expenditure is expected to remain in the region of £250,000. The benchmarking exercise demonstrated that the Council's current arrangements remain broadly competitive when compared with the alternative public sector procurement options reviewed

3.9 Benchmarking identified only marginal differences between the procurement options considered. Given the uncertainty associated with future market conditions, the assumptions underpinning each benchmark and the strategic flexibility offered by the YPO proposal, no sufficiently compelling financial advantage was identified to justify a change in procurement route at this time

3.10 The review therefore concluded that any future decision is more likely to be influenced by service delivery, account management, governance, implementation risk and Local Government Reorganisation considerations than by energy pricing alone. Discussions with Blackburn with Darwen Borough Council confirmed their use of GCA arrangements and formed part of the Council's consideration of future opportunities for alignment following Local Government Reorganisation

4. RISK

4.1 Failure to approve a replacement electricity procurement arrangement may increase exposure to market volatility and place continuity of supply at risk. The recommended YPO option mitigates these risks whilst preserving flexibility ahead of Local Government Reorganisation

5. SECTION 151 OFFICER COMMENTS (FINANCE)

5.1 A thorough review of options has been considered and there is not expected to be a significant change in electricity costs for 2027/28 under the proposed arrangement. Entering into a contract early provides more price certainty therefore enabling a smoother budget setting process.

6. MONITORING OFFICER COMMENTS (LEGAL)

6.1 The proposed procurement route utilises an established public sector framework arrangement available to the Council and is compliant with the Council's Contract Procedure Rules and applicable procurement legislation.

7. INTEGRATED IMPACT ASSESSMENT IMPLICATIONS

7.1 An Integrated Impact Assessment is not considered necessary for this decision as the report relates to the procurement of electricity supply arrangements and does not propose any changes to Council services, policies or service delivery that would directly impact residents, staff or protected groups.

The recommendation is intended to ensure continuity of electricity supply whilst securing value for money and maintaining operational resilience during the Local Government Reorganisation period.

8. POLICY/STRATEGY FRAMEWORK IMPLICATIONS

8.1 The proposal supports the Council's Effective and Efficient Council priority through sound financial management, effective procurement and robust governance. The recommendation ensures continuity of energy supply, minimises implementation risk, and preserves flexibility for future alignment of electricity procurement arrangements following Local Government Reorganisation.

9. LOCAL GOVERNMENT REORGANISATION IMPLICATIONS

9.1 The Council is currently operating within a period of uncertainty associated with Local Government Reorganisation.

9.2 A key consideration has therefore been avoiding long-term contractual commitments which could restrict a successor authority's future procurement strategy.

9.3 The YPO proposal directly addresses this risk by:

- limiting procurement activity to 31 March 2028;
- avoiding electricity purchases beyond that date;
- maintaining strategic flexibility; and
- providing an opportunity for future alignment with neighbouring authorities should appropriate arrangements be developed post-LGR.

9.4 This is considered a significant advantage of the proposal.

10. BACKGROUND PAPERS

10.1 No background papers.

ROSSENDALE BOROUGH COUNCIL

AGENDA ITEM: D2

Report Title:	Tender for Cleaning Services				
Report to:	Cabinet		**Date:**	23rd September 2026	
Report of:	Facilities and Safety Manager		**Cabinet Portfolio:**	Environment and Corporate Services	
Cabinet Lead Member	Cllr Adrian Lythgoe		**Wards Affected:**	All	
Key Decision:	☒	Forward Plan ☒	General Exception ☐	Special Urgency ☐	
Integrated Impact Assessment:		Required:	No	Attached:	N/A
Contact Officer:	Jane Riley		**Telephone:**	01706 252515	
Email:	janeriley@rossendalebc.gov.uk				

Valley Plan Priorities	**Thriving Local Economy:** This involves securing new inward investment, creating a sustainable economy, matching local skills with future job opportunities, and supporting town centres as unique destinations.	☐
	High Quality Environment: This includes having a "clean and green" local environment, reducing the borough's carbon footprint, improving waste and recycling rates, and delivering new homes with a good mix of housing tenures.	☐
	Healthy & Proud Communities: This priority focuses on improving the health and physical/mental wellbeing of residents, reducing health inequalities, ensuring access to better leisure facilities and health services, and fostering a sense of pride in the community.	☐
	Effective & Efficient Council: The aim is to provide good quality and responsive services, embrace new technology, be a financially sustainable council with a commercial outlook, and ensure sound governance.	☒

1. PURPOSE OF THE REPORT & EXECUTIVE SUMMARY

1.1 This report seeks approval from Cabinet to proceed with a procurement for the provision of cleaning services and cleaning supplies within council-owned premises.

1.2 The contract would provide additional cleaning services in addition to those already provided by Rossendale Borough Council's (RBC) employees.

1.3 Three options have been explored in order to determine the most cost-effective delivery

2. RECOMMENDATION

2.1 That Cabinet approves procurement by competitive tender for securing the provision of cleaning services and cleaning supplies within council-owned premises for a period of two years, with an option to extend the contract for a further one-year period, at the sole discretion of Rossendale Borough Council or its successor Authority.

3. BACKGROUND & REASON FOR THE DECISON

3.1 Cleaning services across the Council are delivered by both an in-house team, with employed cleaning staff in the Facilities and Safety Team providing cleaning services at Futures Park and Henrietta Street Depot, and via a contractor that provides additional cleaning services in council-owned buildings across the Borough. The contractor also provides reactive cleaning services as required, for example pre and post tenancy cleans within the Council's housing stock, emergency call outs and any cleaning of hazardous substances.

3.2 The reactive element of the work currently falls under the Reactive Repairs Framework, which was tendered in 2022. The contractor was the only cleaning company on the framework.

3.3 The original procurement of cleaning services for Council buildings in 2019 was by Request for Quotes, with the current provider selected as the cheaper of the two companies that supplied quotes.

3.4 The Council spend on cleaning services and cleaning supplies for Rawtenstall Bus Station and Marl Pits Pavilion has gradually increased over the last three years, with increases seen in hourly rates for staff and an increase in the percentage markup on cleaning supplies to 50%. The total spend on contracted cleaning over the last three years was £123.6k.

3.5 In order to secure the most effective approach to cleaning across the Council and demonstrate best value, several options have been considered:

Option A - Delivering all cleaning services through staff employed by RBC.
This option would involve increasing the number of employees, increasing management time and implementing arrangements to respond to reactive and out-of-hours cleaning requirements. Specialist cleaning, for example cleaning of hazardous substances would still require a specialist Contractor.

Option B - Contracting with an external provider to deliver all elements of cleaning services.
This option would require a tender process and TUPE arrangements for existing employed staff.

Option C - Retaining the current delivery, with an external contractor procured to provide cleaning services to Rawtenstall Bus Station, Marl Pits Pavilion and all reactive cleaning services.

This option would require a tender to select an external provider.

3.6 Estimated Costs

Based on historical spend, current costs and inflationary increases of 3% per year, estimated costs for the three options above are:

	Predicted Cost over 3 years
Option A – Internal service delivery	£320,280
Option B – External service delivery	£317,958
Option C – Retain internal service plus Contracted services	£278,786

3.7 Option C provides the most cost-effective delivery method of the required cleaning services. This also maintains continuity for existing staff, avoids the need to recruit additional supervisory staff and provides a solution which provides all aspects of cleaning via a single provider. Procurement of a new contract would also provide an opportunity to reduce the mark up on cleaning supplies.

3.8 Due to the estimated contract value, the procurement route would be via competitive tender.

4. RISK

4.1 Failure to ensure a best value contract for cleaning services could result in a lack of control of cleaning costs and a risk of increased costs over budget.

5. SECTION 151 OFFICER COMMENTS (FINANCE)

5.1 There is a risk that opening the contract to tender will result in significant cost increases, however, this process will provide cost certainty going forwards and will be compliant with Procurement Act 2023 requirements.

6. MONITORING OFFICER COMMENTS (LEGAL)

6.1 The Constitution requires the approval of Corporate Management Team and Cabinet prior to the procurement of any contracts with an anticipated expenditure over £100k.

6.2 The procurement will be carried out in accordance with the Constitution and the Procurement Act 2023.

7. INTEGRATED IMPACT ASSESSMENT IMPLICATIONS

7.1 An Integrated Impact Assessment is not required. This report seeks approval to procure a contractor in accordance with the Procurement Act 2023, replacing an existing arrangement that has expired. The proposal is operational in nature and does not introduce new services or change service delivery, access, or policy outcomes.

8. POLICY/STRATEGY FRAMEWORK IMPLICATIONS

8.1 The procurement exercise supports the Council's Constitution, Contract Procedure Rules and compliance with the Procurement Act 2023. Cabinet approval is required for all contracts with a value of over £100K.

9. LOCAL GOVERNMENT REORGANISATION IMPLICATIONS

9.1 This does not give rise to any immediate local government reorganisation implications but the contract will run beyond April 2028 and will novate to the new authority to enable continuity of services to maintain the cleanliness of certain assets in Rossendale.

10. BACKGROUND PAPERS

10.1 None

ROSSENDALE BOROUGH COUNCIL

AGENDA ITEM: D3

Report Title:	Lanehead Lane Heritage and Biodiversity Project, Bacup		
Report to:	Cabinet	**Date:**	23rd September 2026
Report of:	Director of Operations	**Cabinet Portfolio:**	Environment and Corporate Services
Cabinet Lead Member	Councillor Lythgoe	**Wards Affected**	Whitewell and Stacksteads
Key Decision: ☒	Forward Plan ☒	General Exception ☐	Special Urgency ☐
Integrated Impact Assessment:	Required: No	Attached:	n/a
Contact Officer:	David McChesney	**Telephone:**	01706 252584
Email:	davidmcchesney@rossendalebc.gov.uk		

Valley Plan Priorities	**Thriving Local Economy:** This involves securing new inward investment, creating a sustainable economy, matching local skills with future job opportunities, and supporting town centres as unique destinations.	☐
	High Quality Environment: This includes having a "clean and green" local environment, reducing the borough's carbon footprint, improving waste and recycling rates, and delivering new homes with a good mix of housing tenures.	☒
	Healthy & Proud Communities: This priority focuses on improving the health and physical/mental wellbeing of residents, reducing health inequalities, ensuring access to better leisure facilities and health services, and fostering a sense of pride in the community.	☒
	Effective & Efficient Council: The aim is to provide good quality and responsive services, embrace new technology, be a financially sustainable council with a commercial outlook, and ensure sound governance.	☐

1. PURPOSE OF THE REPORT & EXECUTIVE SUMMARY

1.1 The Council has been working in partnership with Bacup Pride and Proffitts CIC on a project to celebrate the heritage of Lanehead Lane, Bacup whilst improving the biodiversity in order to make it an enjoyable and educational place to visit.

1.2 Numerous headstones were discovered laid flat on the site dating back to the 1800's and are among the oldest in the Borough. Certain capital works as detailed below are to be undertaken following a compliant procurement process.

1.3 This report seeks Cabinet's approval to add the project to the Capital Programme and delegate to officers the procurement and appointment of the contractors necessary to deliver the scheme.

1.4 Cabinet is also asked to note a further grant application to the Heritage Lottery which, if successful, will provide revenue funding to deliver events including a launch event, ecological and topographical surveys, educational visits and classes for children, time of local historians and artists, additional physical works on the site, and professional fees for delivering the activities. The Constitution provides that in the event this application is successful, the Council's Corporate Management Team is authorised to accept the grant in consultation with the lead member.

2. RECOMMENDATIONS

2.1 That Cabinet authorises acceptance of the capital grants totalling £70,000.

2.2 That Cabinet approves the addition of the scheme to the Capital Programme.

2.3 That Cabinet approves and delegates the tendering and acceptance of the works to the Director of Operations in consultation with Lead Member.

2.4 That Cabinet notes the application for revenue funding via the Heritage Lottery.

3. BACKGROUND & REASON FOR THE DECISON

3.1 The Council has been working in partnership with Bacup Pride and Proffitts CIC on a project to celebrate the heritage of Lanehead Lane, Bacup. Numerous headstones were discovered laid flat on the site dating back to the 1800's and are among the oldest in the Borough. Work was carried out in 2025 by Bacup Pride volunteers with the support of the Green Spaces Team to clear overgrown vegetation and to reveal the memorials. This has led to the development of a project to celebrate this heritage, whilst improving the biodiversity of the immediate area which includes a small woodland.

3.2 The project aims to improve the biodiversity of the area and improve access to the nature and heritage of this site. Biodiversity here is currently poor so it will improve the opportunities for a diversity of wildlife to flourish; from bugs, butterflies, and birds to small mammals, all attracted by the wildflowers, hedgerows and brash hedging. The area of woodland adjacent to the memorials will be managed by removing any dead or diseased specimens, along with any thinning compliant with industry standards. Native bulbs, plugs and shrubs will be planted in the woodland. To the north of the site on Earnshaw Rd additional bulb planting will take place on the grassed area.

3.3 Planned works include improving the existing path around the site, clearing moss from surfaces and extensive scrub clearance, along with a new path leading to the gravestones. New seating areas on the site will see increased community use of the area. In anticipation of an increase in visitors litter bin provision is included.

3.4 Access improvements are a key element of the project. The existing path network will be upgraded through surface repairs and vegetation clearance, and a new accessible path will be constructed to enable visitors to reach the historic gravestones. This will significantly improve accessibility for all users, including those with limited mobility and wheelchair users, who are currently unable to visit due to uneven terrain and overgrowth.

3.5 Safety will be enhanced through the installation of post and rail fencing along key boundaries, and litter bins will be provided to maintain the quality of the environment as visitor numbers increase.

3.6 External grant funding from the following sources has been secured from the following sources:

£30,000- Lancashire Environmental Fund
£20,000- Derbyshire Environmental Trust
£20,000- Awards For All

3.7 Technical designs for the project will follow to allow the project to be put out to tender which is anticipated to be published in November 2026, with a view to physical work commencing in Early 2027.

3.8 The project will provide an educational experience for visitors and enhance the biodiversity of the immediate area.

3.9 The enhance the project, a revenue grant has been applied for to the Heritage Lottery by Bacup Pride for the sum of £92k. It is proposed that the Council will act as accountable body for this fund in the event that the application is successful. This grant will deliver the activities outlined in the executive summary.

4. RISK

4.1 Loss of grant funding – the external funding obtained has provided an opportunity to improve a council asset with no call on Council funds. Officers will monitor and comply with grant terms to ensure compliance with the terms.

4.2 Unsuccessful revenue grant application – the Capital works will continue to be delivered by officers via the grants detailed herein.

5. SECTION 151 OFFICER COMMENTS (FINANCE)

5.1 There is no financial impact to the Council beyond officer time spent on the project. The project will need to stay within the constraints of the external funding available

6. MONITORING OFFICER COMMENTS (LEGAL)

6.1 The Constitution provides that Cabinet may approve expenditure up to £100k on a new scheme provided it is funded by new external funding and there is no additional cost to the Council.

6.2 All necessary grant agreements will be signed in accordance with their requirements.

6.3 All procurements will be undertaken in accordance with the Constitution and the Procurement Act.

6.4 In the event that the Heritage Lottery grant is successful, the Constitution provides that the Corporate Management Team in consultation with the Lead member may accept the grant. Any resulting procurements relevant to the revenue expenditure will again be undertaken in accordance with the Constitution and legislation.

7. INTEGRATED IMPACT ASSESSMENT IMPLICATIONS

7.1 As this is a contract for works there are no equality implications.

7.2 The design includes accessible areas so all can visit and use the site.

8. POLICY/STRATEGY FRAMEWORK IMPLICATIONS

8.1. The improvements to the area will increase the biodiversity of one of the Council's sites.

9. LOCAL GOVERNMENT REORGANISATION IMPLICATIONS

9.1 The improvements will contribute towards the legacy of Rossendale Borough Council as being committed to providing first class facilities for residents.

10. BACKGROUND PAPERS

There are no background papers.

ROSSENDALE BOROUGH COUNCIL

AGENDA ITEM: E1

Report Title:	Performance Management Report Quarter 1 (Q1) 2026/27 (April, May and June 2026)		
Report to:	Cabinet	**Date:**	23rd September 2026
Report of:	Head of People and Policy	**Cabinet Portfolio:**	Environment and Corporate Services
Cabinet Lead Member:	Councillor Lythgoe	**Wards Affected:**	All

Key Decision:	☐	Forward Plan	☒	General Exception	☐	Special Urgency	☐

Integrated Impact Assessment:	Required:	No	Attached:	No

Contact Officer:	Clare Law	**Telephone:**	01706 252547
Email:	clarelaw@rossendalebc.gov.uk		

Valley Plan Priorities	**Thriving Local Economy:** This involves securing new inward investment, creating a sustainable economy, matching local skills with future job opportunities, and supporting town centres as unique destinations.	☐
	High Quality Environment: This includes having a "clean and green" local environment, reducing the borough's carbon footprint, improving waste and recycling rates, and delivering new homes with a good mix of housing tenures.	☐
	Healthy & Proud Communities: This priority focuses on improving the health and physical/mental wellbeing of residents, reducing health inequalities, ensuring access to better leisure facilities and health services, and fostering a sense of pride in the community.	☐
	Effective & Efficient Council: The aim is to provide good quality and responsive services, embrace new technology, be a financially sustainable council with a commercial outlook, and ensure sound governance.	☒

1. PURPOSE OF THE REPORT AND EXECUTIVE SUMMARY

1.1 To provide an overview of the Council's performance during Quarter 1 (Q1) 2026/27.

1.2 In April 2025, the Council adopted the Valley Plan 20259-29 – Our Place, Our Plan, which sets out the Council's priorities, objectives and ambitions until 2029. To support the delivery of the Valley Plan, an annual action plan is developed.

1.3 The Q1 Performance Management Report details the Council's activity and performance for months April, May and June 2026.

1.4 The report provides an update in relation to the Council's performance measures, actions and deliverables, compliments and complaints, and corporate risks.

1.5 Performance concludes:

- 37 performance measures reported within the green 'RAG' status, 11 within the amber 'RAG' status, 5 within the red 'RAG' status and 13 were not reportable.
- 1 corporate risk was reported within the red 'RAG' status.
- 14 compliments, 33 complaints and 3 Local Government Ombudsman enquiries.

2. RECOMMENDATION

2.1 To note the Council's performance during Q1 2025/26 as detailed within this report and Appendix 1.

3. BACKGROUND AND REASON FOR THE DECISION

3.1 The Council's Valley Plan 2025-29 was formally adopted by Full Council on 2nd April 2025.

3.2 In collaboration with the Senior Leadership Team, an annual action plan, corporate programmes and strategies are defined to outline specific activities and objectives to achieve the Valley Plan's outcomes.

3.3 As part of the Council's performance management framework, a RAG (red, amber, green) rating status and arrow indicator is used to demonstrate the Council's performance and trend in comparison to previous outturns.

3.4 Performance measures are split into two tiers:

- Tier 1 measures are high-level strategic targets that constitute the Valley Plan 2025-29.
- Tier 2 measures are targets addressing performance within service areas at an operational level. A 'Higher or Lower' column is included to provide clarity to whether the performance should be operating either higher or lower than the target to increase/improve the Council's performance.

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

3.6 The Council's performance is monitored via quarterly updates in relation to the Council's performance measures, actions and deliverables, compliments and complaints, and corporate risks. Detailed performance updates are included within the Q1 Performance Management Report (Appendix 1).

3.7 The table below summarises the Council's performance measure for Q1:

RAG Status	Green	Amber	Red	N/A
Thriving Local Economy	2	1	-	3
High Quality Environment	16	1	1	2
Healthy and Proud Communities	8	1	2	4
Effective and Efficient Council	11	7	2	4

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

3.8 **Priority 1 – Thriving Local Economy**

Good progress has been made in supporting economic growth, town centre regeneration and employment opportunities across the Borough. The Rawtenstall Market redevelopment remains on programme and Pioneer Market Group has been appointed as the new market operator. In Haslingden, public realm works have been completed along Deardengate, and business grants and events have been organised support businesses and footfall in Haslingden.

Rossendale Works continues, supporting economically inactive residents, with 226 residents engaged during Q1.

Further progress has been made in supporting heritage, technology and transport investment, including feasibility work on heritage buildings, funding secured for the Bridge Project and a communications campaign supporting the City Valley Rail Link consultation.

3.9 **Priority 2 – High Quality Environment**

Operational performance is strong. Following the successful launch of food waste collections in April 2026, Rossendale's recycling rates have increased by 4%. Waste collections are efficient, with 98% of general waste collections, 99% of trade waste collections and 99% of public litter bin emptying completed to schedule.
There has been continued investment in parks and open spaces. The children's play area at Whitaker Park is on schedule for completion in summer 2026 and funding has been secured to improve the play area at Edgeside Park.

Progress has been made on climate change and sustainable transport, including approval and publication of the Electric Vehicle Charging Infrastructure Strategy and continued partnership work on community energy, biodiversity, flood prevention and nature recovery.

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

Performance across housing, planning and communities is positive.

The Council has maintained its target of zero families with dependent children or pregnant household members staying in B&B accommodation for six weeks or more, supported through the use of Council-owned and Together Housing properties.

Community wellbeing and participation have improved through the Physical Activity Strategy, the launch of Rossendale Rockets Netball Club and the first Sport and Wellbeing Festival, which attracted more than 100 attendees. Financial support schemes have provided targeted assistance to residents experiencing financial pressures, with 246 Crisis Resilience Fund applications processed and £29,425 distributed through HUGGS vouchers.

There are areas requiring improvement. Housing and food hygiene complaint response times are below target, primarily due to staffing shortages and recruitment difficulties. Agency staffing and increased investment have been introduced to improve capacity, with performance expected to improve in Q2.

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

The Council continues to progress its digital transformation programme, with new electoral and burial systems now live. A data centre audit has been completed and planning for Public Sector Network certification is due to commence in Q2.

Communications and resident engagement have improved and the launch of Valley Voice provides an additional channel to reach residents who may not use digital platforms.

Sickness absence was positive at 2.97 days per FTE at Q1, in line with the annual target, and only three employees left during the quarter. However, recruitment and retention challenges remain in critical service areas, with Local Government Reorganisation identified as a potential additional source of workforce uncertainty.

3.12 **Feedback and Enquiries**

The Council has a duty to respond to complaints, Freedom of Information requests, Member enquiries, MP enquiries, and Local Government Ombudsman enquiries within a specified deadline.

Initial enquiries from Members go direct to an officer or department (these are not recorded). If the Member is dissatisfied in the way the original enquiry was dealt with, or the enquiry requires escalation, then recorded as a Member Enquiry and dealt with the same way as a Complaint.

92%	Freedom of Information requests were responded to within 20 working-days
49%	Complaints were responded to within 10 working-days
N/A	Member enquiries were responded to within 10 working-days
56%	MP enquiries were responded to within 10 working-days

3.13 **Compliments**

	Q1 2025/26	Q4 2025/26	Q1 2026/27
Number of compliments	34	17	14
Highest nature of compliments	97% (33) Staff member/team	71% (12) Action/response/ communication	64% (9) Staff member/team
Highest area with compliments	23 Operations	4 Operations	10 Operations

The number of compliments has decreased in Q1 when compared with the previous quarter and Q1 last year. The highest nature of compliment was for staff member/team, with Operations receiving the highest number of compliments.

During Q1, compliments were received across a wide range of service areas including Capita, Operations and People and Policy. Examples of compliments include:

- *"Thanks to the Council's Operational staff for their help with the tour of the Britian in Bloom route with Rossendale Civic Pride."*

- *"A member of your call centre helped me pay my taxes by phone. She was one of the most professional and genuine people I have come across."*

- *"Thank you to the refuse team who completed my bulky waste collection not even 24 hours after ordering it. There was no mess left behind and I am very impressed at home quick the service was."*

3.14 **Complaints**

	Q1 2025/26	Q4 2025/26	Q1 2026/27
Number of complaints	29	32	33
Highest nature of complaints	17% (5) Other and Bin/bin collection	52% (24) Action/response/ communication	27% (9) Action/response/ communication
Highest area	7	8	10

with complaints	Operations	Operations	Operations

The number of complaints received during Q1 has slightly increased when compared with the previous quarter and Q1 last year.

3.15 **Local Government Ombudsman (LGO) Enquiries**

During Q1, 3 new LGO enquiries were received.

3.16 **Corporate Risks**

The Council continues to monitor its corporate risks. During Q1, 1 risk was reported within 'green' RAG status, 8 'amber' and 1 'green'.

Risk 3 – Incident resulting in death or serious injury or HSE investigation, is currently reported as 'red'. Work continues to deliver the agreed HSE actions, including memorial inspections, policy updates and training.

4. RISK

4.1 The Council's performance and corporate risks are monitored by the Corporate Management Team on a quarterly basis in line with the Council's Risk Management Strategy and Performance Management Strategy.

5. SECTION 151 OFFICER COMMENTS (FINANCE)

5.1 Financial implications and risks are identified within this report.

6. MONITORING OFFICER COMMENTS (LEGAL)

6.1 As recommended by the Investigatory Powers Commissioner's Office, the Council is required to monitor and report on the use of authorisations under the Regulation of Investigatory Powers Act (RIPA). There have been no authorisations sought in Q. There are no immediate legal considerations attached to the recommendations within this report.

7. INTEGRATED IMPACT ASSESSMENT IMPLICATIONS

7.1 No Integrated Impact Assessment is required, Performance management supports equitable service delivery and monitoring across all Valley Plan priorities.

8. POLICY/STRATEGY FRAMEWORK IMPLICATIONS

8.1 Effective performance management is important to the Council, and the Council is committed to improving its services. In completing this report, consultation has been undertaken with the Corporate Management Team and Portfolio Holder for Resources.

9. LOCAL GOVERNMENT REORGANISATION IMPLICATIONS

9.1 Performance management arrangements will inform transition planning under any future Local Government Reorganisation arrangements to ensure service continuity and governance oversight.

10. BACKGROUND PAPERS

10.1 Appendix 1 – Q1 Performance Management Report 2026/27.

ROSSENDALE BOROUGH COUNCIL

Q1 2026/27
Performance Management Report

Our Valley Plan Journey

Delivering our vision for Rossendale

Our Valley Plan sets out our priorities for Rossendale and the outcomes we will deliver together for our communities.

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

Thriving Local Economy

- Regenerating our town centres
- Supporting local businesses
- Creating better jobs
- Attracting investment
- Increasing skills and opportunities
- Growing tourism

High Quality Environment

- Cleaner streets and places
- Better parks and open spaces
- Tackling climate change
- Protecting nature and biodiversity
- Sustainable transport
- Attractive and well maintained environment

Healthy and Proud Communities

- Improving health and wellbeing
- Building community pride
- Celebrating our heritage, arts and culture
- Strong and connected neighbourhoods
- Safer, inclusive communities
- Supporting children, young people and families

Effective and Efficient Council

- Excellent customer service
- Digital transformation
- Financial sustainability
- Working with partners
- Listening to residents
- Delivering value for money

Q1 Performance Management Dashboard

Overall Performance Summary

57%

of performance measures on track.

- 37 on track
- 10 improvement needed
- 5 with issue or risk
- 13 unknown or reported annually

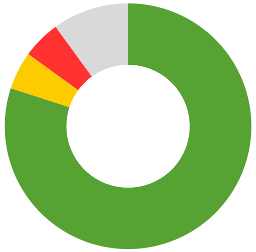
Thriving Local Economy

33% on track

2 | 1 | 3

High Quality Environment

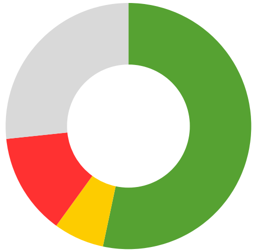
80% on track



16 | 1 | 1 | 2

Healthy and Proud Communities

53% on track



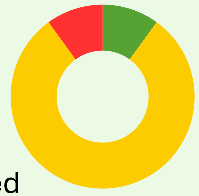
8 | 1 | 2 | 4

Effective and Efficient Council

46% on track

11 | 7 | 2 | 4

Corporate Risks



10%

of corporate risks reported within red RAG status.

1 | 8 | 1

Compliments and Complaints

14 compliments

33 complaints

3 ombudsman enquires

Communications

Total Followers
15,309
6.1% increase when compared to Q4 25/26

Total Impressions
5,282,095
21.2% increase when compared to Q4 25/26

Total Reactions and Comments
17,097
123% increase when compared to Q4 25/26

Q1 Performance Management Report

The Council refreshed its Valley Plan – Our Place, Our Plan 2025-29 at the start of 2025/26. To achieve its vision, the Council has four priority areas; Thriving Local Economy, High Quality Environment, Healthy and Proud Communities, and Effective and Efficient Council.

An annual action plan is produced to outline activity for the year to support the delivery of the Valley Plan – Our Place, Our Plan 2025-29. This report captures the Council's performance in relation to the action plan including; performance measures, performance summary and actions for improvement, compliments and complaints, and corporate risks. The information included within this report relates to Quarter 1 (Q1) – April, May and June 2026.

A strong and effective approach to performance management and data quality underpins the delivery of high-quality services and supports ongoing service improvement. This report brings together information from across the Council's service areas, ensuring that data is accurate, reliable, and submitted in a timely manner. Performance measures are reviewed annually to ensure targets remain appropriate.

To track performance, the Council uses a Red, Amber, Green (RAG) rating system alongside an arrow indicator to demonstrate performance trends compared to previous reporting periods. Performance measures are categorised into Tier 1 and Tier 2 indicators, and where available, results are benchmarked against both the National Local Authority (NLA) average and the Council's Family Group (FG) average. These comparisons are sourced directly from the LG Inform platform (LGA – id), which provides the most current and accessible data on local authority performance.

Tier 1 – A set of high-level strategic measures and targets that constitute the Valley Plan 2025-29.

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 2025-29.

Higher or Lower – Indicating whether the reported performance should be operating either higher or lower than the target to increase/improve the Council's performance.

Indicator	Status
GREEN	On track, no substantial issues or risks which require action from the Council.
AMBER	Some issues or risks which require action from the Council.
RED	Serious issues or risks needing urgent action.
ANNUAL / UNKNOWN	The measure is reported in a specific quarter annually, or the status cannot be calculated.

Performance	Status
↑	Performance has increased.
↓	Performance has decreased.
—	Performance has continued with no increase or decrease / cannot be measured.

Thriving Local Economy

Performance Measures

Performance Measure	25/26 Outturn	Higher/ Lower	26/27 Target	Q1	Q2	Q3	Q4	Trend	Comparative Performance
Percentage of empty shops across the borough	14%	Lower	14%	14%	-	-	-		N/A
Increase the attractiveness of Rossendale's main town centres by 5%, reported Q3 (Resident Survey)	37%	Higher	39%	-	-	-	-	-	N/A
Increase the vibrancy of Rossendale's main town centres by 5%, reported Q3 (Resident Survey)	32%	Higher	34%	-	-	-	-	-	N/A
Productivity of local businesses measured through the gross added value per employee, reported Q4 (LGA – id:20738)	£55,932	Higher	£56,000	-	-	-	-	-	-
Number of economically inactive residents engaged through the Rossendale Works Programme	94	Higher	100	226	-	-	-		-
Reduce the borough's unemployment rate (LGA – id:5472)	3.9%	Higher	3%	3.8%	-	-	-		4th QUARTILE NLA - 2.9% (Q1 26/27) FG - 3.2% (Q1 26/27)

Performance Summary

- Casey's has continued to deliver the agreed programme of works for Rawtenstall Market. During the initial phase, historic features, including traditional arches and inadequate foundations, were uncovered and incorporated into the scope of works. The programme remains on track, with completion expected by late spring 2027.
- Pioneer Market Group has been appointed as the new operator of Rawtenstall Market. Traders were actively engaged throughout the procurement process, including at a Market Vendor Day where plans for the future market were discussed. Feedback was positive, with traders welcoming the opportunity to work with Pioneer Market Group to help shape the market's future.
- Following approval of the Bacup Market designs, work has progressed to discharge the remaining planning conditions while procuring a contractor to deliver the scheme. The programme remains on schedule, with construction scheduled to start late summer 2026.

- Pride in Place has approved an initial feasibility study to develop a Business Improvement District for Rawtenstall. Initial work has focused on defining the proposed boundary area and identifying opportunities to enhance safety, marketing, promotion and events to support the town centre.

- Six free engagement events have been delivered at Waterfoot Town Square to encourage activity within the space. Community feedback has been positive and will help shape future proposals for the area.

- The public realm works along Deardengate have been completed. A number of snagging issues have been identified and will be resolved prior to an evaluation workshop held with Intro Places to capture project successes, challenges and lessons learned.

- Restoration works to 34 Deardengate have been fully completed through the shopfront grant scheme. A further 19 businesses in Haslingden were awarded micro-grants following the public realm scheme, helping to connect businesses with the refurbished Big Lamp Square and attract more visitors.

- A vibrant mural has been completed along the railway steps on Quarry Street, as part of a community-led programme in Whitworth. Designed with Whitworth Museum and students from Whitworth Community High School, the mural celebrates the area's local history and enhances the public space.

- Rossendale Works welcomed more than 140 economically inactive residents to a Wellbeing and Employment Event in April 2026. The event focused on improving wellbeing, connecting local services and increasing access to employment opportunities. As a result, 20 residents joined Rossendale Works.

- In partnership with Pride in Place, Rossendale Works has developed a tailored support programme for residents in Staghills and Edgeside. Designed with local residents, the programme provides employment, training and community support based on local needs. Early outcomes have been positive, with three residents securing employment within the first two months.

- In partnership with Valley Heritage, feasibility work has been completed on four long-term vacant and semi-derelict heritage buildings, including Waterside Mill, St John's Church, and St Saviour's Church. The other properties remain confidential. Funded by the Architectural Heritage Fund, the work includes detailed surveys, architectural designs, repair schedules, cost estimates and feasibility studies to support future restoration proposals.

- An expression of interest has been submitted to Historic England's Heritage at Risk grant programme to secure funding for essential repairs and improvements to Stubbylee Hall.

- Funding has been secured for the Bridge Project, which will be based at the Old Milk Depot, alongside additional funding to support the delivery of Rossendale's wider technology strategy.

- A communications campaign was delivered in response to Lancashire County Council's Transport Strategy consultation after Rossendale's City Valley Rail Link wasn't included in the draft strategy. The campaign's video generated more than 27,000 views, raising awareness of the issue and encouraging residents to respond to the consultation. Discussions with Lancashire County Council will continue to seek inclusion of the scheme in the final strategy.

High Quality Environment

Performance Measures

Performance Measure	25/26 Outturn	Higher/ Lower	26/27 Target	Q1	Q2	Q3	Q4	Trend	Comparative Performance
Tier 1									
Increase household waste recycling (LGA id: 46)	30%	Higher	34%	38%	-	-	-		4th QUARTILE NLA - 43% (2024/25) FG - 38% (2024/25)
Residual household waste collection rate (LGA id: 45 - per annum)	124.9kg	Lower	132.5kg	114kg	-	-	-		4th QUARTILE NLA - 437kg (2024/25) FG - 472kg (2024/25)
Increase resident satisfaction in relation to the cleanliness of Rosendale's areas by 5%, reported Q3 (Resident Survey)	32%	Higher	77%	-	-	-	-	-	N/A
Average removal time of fly-tipping	4.8 days	Lower	5 days	5 days	-	-	-		N/A
Initial investigation of fly-tipping	5 days	Lower	5 days	5 days	-	-	-		N/A
Initial investigation of abandoned vehicles	5 days	Lower	5 days	5 days	-	-	-		N/A
Initial investigation of trade waste issues	5 days	Lower	5 days	5 days	-	-	-		N/A
Achieve a 40% reduction in greenhouse gas emissions from the 2019/20 baseline, reported in Q4	NEW	Lower	40%	-	-	-	-	-	N/A
Tier 2									
Percentage of general waste bins collected as per schedule	99.50%	Higher	95%	98%	-	-	-		N/A
Percentage of trade waste bins collected as per schedule	99.25%	Higher	95%	99%	-	-	-		N/A
Percentage of public litter bins emptied as per schedule	98%	Higher	95%	99%	-	-	-		N/A

Performance Measure	25/26 Outturn	Higher/ Lower	26/27 Target	Q1	Q2	Q3	Q4	Trend	Comparative Performance
Percentage of main roads swept as per schedule	100%	Higher	95%	100%	-	-	-		N/A
Percentage of side roads swept as per schedule	92%	Higher	95%	89%	-	-	-		N/A
Percentage of amenity grass cut as per schedule (Q1, Q2)	80%	Higher	95%	67%	-	-	-		N/A
Percentage of park grass cut as per schedule (Q1, Q2)	100%	Higher	95%	100%	-	-	-		N/A
Percentage of bowling green, football pitches and memorial gardens cut as per schedule (Q1, Q2)	100%	Higher	95%	97%	-	-	-		N/A
Percentage of play areas inspected as per schedule	100%	Higher	90%	95%	-	-	-		N/A
Percentage of cemeteries inspected as per schedule	100%	Higher	80%	100%	-	-	-		N/A
Percentage of requested bulky waste collections completed within 5 working days	99%	Higher	95%	98%	-	-	-		N/A
Percentage of requested bins delivered within 5 working days	98%	Higher	90%	97%	-	-	-		N/A

Performance Summary

- Kopman, who have previously improved the junior play park, have been appointed to develop the children's play park at Whitaker Park. The play area will include a large new play unit, improved equipment, inclusive and sensory play features, new safety surfacing and picnic areas. Works are on schedule to be completed during summer 2026.
- Remediation works have progressed across Rossendale's four main cemeteries, with all small and medium memorials expected to be completed during Q2. An external contractor has been appointed to undertake works to large memorials, with these works expected to be completed by October 2026. Following completion of the main works, the Council will return to its standard memorial inspection programme.
- Three fly-tipping cases have been prosectuted. One man was fined over £3,000 for fly-tipping in Haslingden, two men were found guilty of dropping waste into a private skip resulting in a £1,000 Fixed Penalty Notice, and another man plead guilty to three counts of fly-tipping at The Halo, Haslingden, resulting in an eight-month prison sentence, suspended for 18 months and orders to pay £1,553 in charges.

- Initial works have commenced at the Waste Transfer Station site at Futures Park, including securing and fencing the area and completing culvert works to prepare for the main development. The programme is currently expected to be delayed by approximately one month while awaiting approval of the outstanding pre-commencement planning conditions. There is currently no significant reputational or budget risk, and the project team expects to recover some of the lost time during the construction phase.

- Food waste collections were successfully launch in April 2026. Preparations for farm/remote housing collections are underway, and due to commence August 2026.

- The percentage of amenity grass cutting completed to schedule is below target due to long-term staff absences. Priority work has focused on maintaining Rossendale's parks and play areas. Mitigation to address staffing capacity has enabled the three-weekly grass cutting cycle to resumed.

- An Electric Vehicle Charging Infrastructure Strategy has been approved and published, providing a strategic framework for expanding EV charging infrastructure across Rossendale. An action plan will be developed to support delivery, alongside exploring funding and partnership opportunities to increase the availability of charging points across the Borough.

- Engagement with residents, community groups and local organisations has continued to support delivery of the Council's Climate Change Strategy and Action Plan. Activities included attending the Repair Café in Haslingden and delivering a climate and recycling talk at St Joseph's Catholic School.

- Partnership working has identified opportunities for community energy, biodiversity, flood prevention and nature recovery. This included collaboration with Rossendale Valley Energy and discussions with City of Trees, the National Trust and Environment Agency regarding opportunities at Cribden Hill and Cow Tooth Lane. Learning from the Net Zero Terraced Streets project was also shared with Blackburn with Darwen Council.

Healthy and Proud Communities

Performance Measures

Performance Measure	25/26 Outturn	Higher/ Lower	26/27 Target	Q1	Q2	Q3	Q4	Trend	Comparative Performance
Tier 1									
Homeless decisions made within 5 days of the 57th day, when a case is priority need in the relief duty	87%	Higher	70%	92%	-	-	-		N/A
Percentage of Disables Facilities Grants completed within 12 months	100%	Lower	80%	100%	-	-	-		N/A
Determine major planning applications within 13 weeks (LGA id: 17482)	100%	Higher	60%	100%	-	-	-		**1st QUARTILE** NLA - 91% (Q4 2025/26) FG - 79% (Q4 2025/26)
Determine minor and other planning applications within 8 weeks (LGA id: 17487)	98%	Higher	75%	96%	-	-	-		**1tt QUARTILE** NLA - 88% (2024/25) FG - 89% (Q4 2025/26)
Percentage of major schemes overturned by the Planning Inspector	NEW	Lower	less than 10%	13%	-	-	-		
Number of 'new' and 'affordable new' homes delivered within the Local Plan per annum, reported Q3 (for 2025/26)	138	Lower	185	-	-	-	-	-	N/A
Percentage of initial housing complaints responded to within 10 working days	NEW	Lower	100%	66%	-	-	-		N/A
Percentage of initial food hygiene complaints responded to within 10 working days	NEW	Lower	100%	59%	-	-	-		N/A
Increase the percentage of residents feeling safe in their local area during the day by 5%, reported Q3 (Resident Survey)	92%	Higher	96%	-	-	-	-	-	N/A
Increase the percentage of residents feeling safe in their local area after dark by 5%, reported Q3 (Resident Survey)	52%	Higher	55%	-	-	-	-	-	N/A
Prevalence of overweight (including obesity) year 6 children per annum, reported Q4 (LGA id: 888)	35.7%	Lower	37%	-	-	-	-	-	

Performance Measure	25/26 Outturn	Higher/ Lower	26/27 Target	Q1	Q2	Q3	Q4	Trend	Comparative Performance
Tier 2									
Number of Disabled Facilities Grants awarded per annum, cumulative figure	151	Higher	125	27				↓	
Processing of Disabled Facilities Grants – referral to approval days	96 days	Lower	100 days	91 days	-	-	-	↑	N/A
Processing of Disabled Facilities Grants - approval to completion days	109 days	Lower	365 days	87 days	-	-	-	↑	N/A
Number of Food Standards Agency food inspections per annum, cumulative figure	241	Higher	304	187	-	-	-	↑	N/A

Performance Summary

- The Local Plan review has continued with a consultation on its scope and a Call for Sites undertaken to inform future development options. Key evidence gathering has commenced, including assessments of housing need and land availability, employment land, Green Belt and strategic flood risk.
- The Supplementary Planning Document for residential extensions and alterations has been refreshed, providing clearer guidance for residents and professionals on the design and assessment of domestic planning proposals. The guidance supports consistent decision-making and encourages early engagement with the Council and neighbours to help improve the quality of proposals and reduce potential issues during the planning process.
- Two planning applications were refused by the Planning Committee but were subsequently allowed on appeal by the Planning Inspectorate. As only 13 major applications were determined during the two-year monitoring period, the two overturned decisions exceeded the 10% threshold.
- Through the use of 10 Council-owned properties and two Together Housing properties, the Council has maintained its target of zero families with dependent children or pregnant household members presenting as homeless that are staying in B&B accommodation for six weeks or more. Temporary accommodation use will continue to be monitored to manage demand and maintain this position.
- The percentage of housing and food hygiene complaints responded to within the required timescales is currently below target due to staff shortages and unsuccessful recruitment efforts. Agency staff have been recruited as a short-term measure to increase capacity, alongside increased investment in the service and tighter management of response times. Performance is expected to improve in the next quarter as additional capacity is established.
- The Leisure Asset Review has progressed, with proposals developed for the transfer of the Ashcroft asset to Whitworth Town Council. A business case is being developed to assess the proposed transfer arrangements and inform the next stage of decision-making.

- Strategic Leisure has been commissioned to complete a feasibility study, including RIBA Stage 1 designs and initial costings, for the proposed Marl Pits improvements. Sport England and sports clubs based at Marl Pits have been engaged to help shape the proposals and ensure future investment reflects local needs.

- Year two of the Physical Activity Strategy has commenced, with activity focused on increasing participation, supporting volunteering and improving local sports facilities. The launch of Rossendale Rockets Netball Club provides an additional opportunity for local residents to participate in organised sport.

- Support for local sports facility development has continued through partnership working with football clubs. Rossendale Valley Football Club has been supported with their Football Foundation Home Advantage Programme application, which, if successful, will provide funding for pitch improvements, maintenance equipment and opportunities to generate additional income.

- Rossendale's first Sport and Wellbeing Festival took place in May 2026 alongside the Tour de Manc charity cycling event. The festival brought together residents, local clubs, coaches and organisations, offering taster sessions and demonstrations showcasing the range of sport, physical activity and wellbeing opportunities available across the Borough. The event was well received, attracting over 100 attendees.

- A Heating Oil Support Scheme Fund was launched in May to support low-income households with heating costs and help manage rising energy prices. To date, one grant has been awarded. The fund will remain open and will be publicised throughout the autumn period. If take-up remains low, the remaining funding will be absorbed into the main Crisis Resilience Fund.

- The Crisis Resilience Fund has replaced the Household Support Fund and is providing support to residents experiencing financial pressures. 246 applications have been processed to date, with £29,425 distributed through HUGGS vouchers. Awards range from £50 to £250, based on household circumstances and the number of dependants. Demand and expenditure will continue to be monitored to assess whether the scheme is reaching residents most in need and inform future support.

- Following the previous food voucher scheme, a new Holiday Food Programme has been established to provide weekly food parcels to families during the six-week summer school holiday period. Support will be delivered through four community collection points, with take-up monitored throughout the programme to assess demand and inform future provision.

Effective and Efficient Council

Performance Measures

Performance Measure	25/26 Outturn	Higher/ Lower	26/27 Target	Q1	Q2	Q3	Q4	Trend	Comparative Performance
Tier 1									
Days taken to process Housing Benefit new claims (LGA id: 299)	11.3 days	Lower	15.5 days	8.3 days	-	-	-	↑	1st QUARTILE NLA - 16 (Q4 2025/26) FG - 17 (Q4 2025/26)
Days taken to process Housing Benefit change in circumstances (LGA id: 300)	2.9 days	Lower	4.5 days	4.2 days	-	-	-	↓	2nd QUARTILE NLA - 3 (Q4 2025/26) FG - 3 (Q4 2025/26)
Time taken to process Council Tax benefit new claims	13.1 days	Lower	15 days	11.8 days	-	-	-	↑	N/A
Time taken to process Council Tax benefit change in circumstances	3.1 days	Lower	4 days	3.3 days	-	-	-	↓	N/A
Increase the use of the Council's website for service requests and contacting the Council by 5%, reported Q4 (Resident Survey).	26%	Higher	27%	-	-	-	-	-	N/A
Payment of undisputed invoices within 30 days	92%	Higher	92%	93%	-	-	-	↑	N/A
Number of Ombudsman Enquiries upheld	0	Lower	0	0	-	-	-	—	N/A
Number of employee leavers in line with the national average (15% per annum)	7	Lower	7	3	-	-	-	↑	N/A
Number of days lost due to sickness absence per full time equivalent employee	10.2 days	Lower	8 days	2.97 days	-	-	-	↑	N/A
Percentage of staff who have completed an annual appraisal, cumulative figure.	92%	Higher	100%	-	-	-	-	-	N/A
RIDDOR reportable accidents and incidents, cumulative figure	4	Lower	Less than 5	0				↑	N/A

Performance Measure	25/26 Outturn	Higher/ Lower	26/27 Target	Q1	Q2	Q3	Q4	Trend	Comparative Performance
Tier 2									
Percentage of Council Tax collected, cumulative figure (LGA id: 199)	95.40%	Higher	95.5%	27.7%	-	-	-		**4th QUARTILE** NLA - 97% (2025/26) FG - 96% (2025/26)
Percentage of NNDR collected, cumulative figure	98.80%	Higher	98%	29.7%	-	-	-		N/A
Percentage of accurate processing of a Housing Benefit claim, cumulative figure	96%	Higher	95%	95.3%	-	-			N/A
Secured garden waste subscribers (Q1, Q2, Q3)	6942	Higher	7050	6685	-	-	-		N/A
Secured commercial waste subscribers, cumulative figure	441	Higher	470	430	-	-	-		N/A
Secured commercial food waste subscribers, cumulative figure	81	Higher	200	74	-	-	-		N/A
Secured number of bulky waste collection requests, cumulative figure	2986	Higher	3000	1364	-	-	-		N/A
Increase the number of electronic service request forms completed by residents by 15%, reported Q4	19,281	Higher	20,000	-	-	-	-	-	N/A
Percentage of FOIs responded to within 20 days	89%	Higher	95%	92%	-	-	-		N/A
Percentage of complaints responded to within 10 working days	78%	Higher	95%	49%	-	-	-		N/A
Percentage of Member enquiries responded to within 10 working days	100%	Higher	95%	-	-	-	-	-	N/A
Percentage of MP enquiries responded to within 10 working days	89%	Higher	95%	56%	-	-	-		N/A
Number of Health and Safety reports received	37	Higher	30	25	-	-	-		N/A

Performance Summary

- The FCS Elections Management and IEG4 Nova Burials systems have gone live as part of the Council's move towards cloud-based systems. These applications will support the management of elections and burial services, helping to modernise existing systems and support more efficient service delivery.

- A data centre audit has been completed. The audit has reviewed the security and resilience of the Council's data centre infrastructure. The findings are currently awaited, and any issues or risks identified will be considered once the results are received.

- Public Sector Network certification is an important security requirement for organisations that need to securely connect to public sector networks and systems. Planning for the required certification and testing will begin in Q2, as part of the Council's Memorandum of Understanding requirements.

- CrowdStrike EDR is being tested to improve the Council's ability to identify, investigate and respond to cyber security threats. The system provides real-time monitoring to help detect suspicious activity and potential threats. The next stage is to deploy the Council's Security Operations Centre (SOC), which will provide further monitoring and response capability.

- No specific significant risks have been identified in the information provided at this stage, although the outcomes of the data centre audit and ongoing cyber security testing will help identify any further actions required.

- The 2026/27 growth-focused budget has been approved, providing a clear financial framework for the year ahead and supporting the Council's priorities and planned investment. The 2025/26 financial year-end accounts has progressed, including finalising expenditure and income, completing the necessary reconciliations and preparing the accounts for the next stage of review and audit.

- Senior officers and corporate managers have continued to participate in Lancashire-wide Local Government Reorganisation (LGR) networks to share information, understand emerging requirements and support coordinated planning across councils. The Lancashire-wide LGR consultation concluded March 2025. The findings were fed into the decision making process. A decision from government is expected in July 2026.

- A Programme Delivery Office has been established to coordinate activity, provide support to service areas and monitor key actions as part of LGR. The programme has focused on ensuring services are prepared for the transition, alongside staff engagement, workforce support, corporate communications and the coordination of information and data required for the process.

- The Council's Lone Working and Drugs and Alcohol policies have been refreshed to provide clearer guidance and safeguards for staff. The policies will be shared with Trade Unions as part of the formal approval process.

- A quarterly Health and Safety bulletin has been introduced to improve communication, raise awareness of key issues and support a consistent approach to health and safety across the organisation.

- The Communications Strategy has been refreshed, alongside the introduction of a dedicated Social Media Strategy to provide a more consistent and targeted approach to communications and resident engagement.

- Communications activity has been strengthened through the procurement of press and media management software, Onclusive, providing improved monitoring of media coverage, press activity and the Council's overall communications reach.

- Valley Voice, a new quarterly newspaper delivered to households across Rossendale, was launched in May 2026. Initial feedback has been positive, particularly around its ability to reach residents who do not use social media, or who do not regularly engage with the Council's digital channels. This provides an additional channel for sharing key information and improving the reach of Council communications.

- Staff development and professional learning has continued through participation in the North West Tri-sector Challenge, with six officers attending. The programme provided an opportunity for officers to develop skills, share learning and work collaboratively with colleagues from across the sector.

- Staff Appraisal Guidance has been refreshed and will be circulated at the start of Q2, with a completion deadline of 31st July 2026. Outstanding appraisals will be followed up to ensure identified training needs are included in the 2026/27 Training Plan. Information must be submitted by 21st August 2026, any training requests received after this date may not be included in the plan.

- During Q4, 33 complaints, 34 MP enquiries and 472 Freedom of Information requests have been processed. No Member enquiries were recieved. Information relating to regular requests and enquiries is uploaded to the Council's website, and regular reminders are sent to responding officers to increase the number of complaints and enquiries responded to within the specified deadline.

- Of the 33 complaints received, 48%% (16) were responded to within deadline, 48% (16) were closed with a breached deadline, and 4% (1) remained open.

- Of the 34 MP enquiries received, 56% (19) were closed within deadline, 32% (11) were closed with a breached deadline, and 12% (4) remained open.

- Of the 472 Freedom of Information requests, 92% (436) were responded to within the 20 working-day deadline, 7% (34) were responded to with a breached deadline, 0.5% (2) remained open at the end of the quarter.

Compliments and Complaints

Q1 2026/27 Performance Summary

This summary shows the number of compliments, complaints and Ombudsman enquiries received and the key themes.

14
Compliments recieved

3 less than Q4

20 less than Q1 25/26

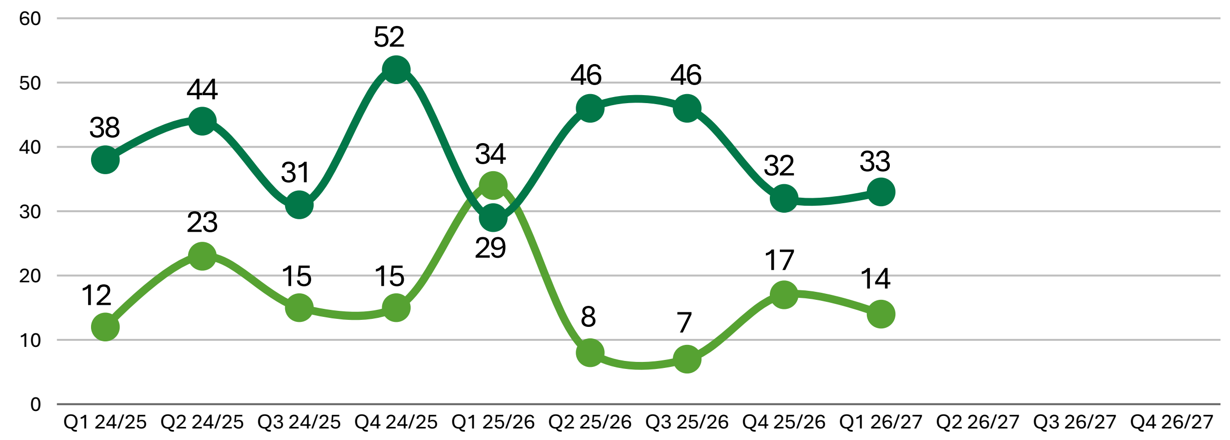
33
Complaints recieved

1 more than Q4

4 more than Q1 25/26

3
Ombudsman enquiries recieved

No enquiries upheld in Q1



The number of compliments has decreased in Q1 when compared with the previous quarter and Q1 2025/26.

The number of complaints received has slightly increased when compared to the previous quarter and Q1 2025/26.

What residents complimented us on:

- 9 | Staff member/team
- 4 | Quality of service
- 1 | Action/response/communication

Total compliments recieved during Q1: 14

What residents complained the most about:

- 9 | Action/response/communication
- 7 | Bins/bin collection
- 4 | Council decision
- 3 | Property/land
- 2 | Advice/information given

Total complaints recieved during Q1: 33

Ombudsman enquiries:

3
new Ombudsman enquiries were recieved during Q1.

*Please note that the Council is not notified of all enquiries/decisions made by the Ombudsman. The above takes into account only those enquiries that the Council was notified of at that particular time.

Communications

Q1 2026/27 Performance Summary

This summary shows the Council's performance in relation to its communications, inlcuding both press and social media.

Social Media

Total Followers
15,309
6.1% increase when compared to Q4 25/26

Total Impressions
5,282,095
21.2% increase when compared to Q4 25/26

Total Reactions and Comments
17,097
123% increase when compared to Q4 25/26

Facebook

Followers
Q4 25/26 - 10,745
Q1 26/27 - 11,337
5.5% increase

Impressions
Q4 25/26 - 1,665,980
Q1 26/27 - 2,485,610
49.3% increase

Reactions and Comments
Q4 25/26 - 5,804
Q1 - 26/27 - 13,700
136% increase

Instagram

Followers
Q4 25/26 - 2,205
Q1 26/27 - 2,389
8.3% increase

Impressions
Q4 25/26 - 2,663,620
Q1 26/27 - 2,774,365
4.2% increase

Reactions and Comments
Q4 25/26 - 939
Q1 - 26/27 - 2,675
184.9% increase

Linked In

Followers
Q4 25/26 - 1,479
Q1 26/27 - 1,583
7% increase

Impressions
Q4 25/26 - 30,358
Q1 26/27 - 22,120
27.1% decrease

Reactions and Comments
Q4 25/26 - 879
Q1 - 26/27 - 692
21.3% decrease

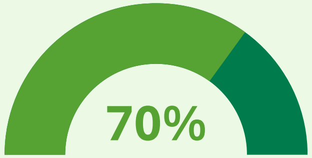
Press and Media Coverage

Press and Media coverage data is only available from May 2026. April 2026 not included in Q1 26/27 performance figures.

319 articles covered

464M reach

£1.11M advertising value equivalent



The media sentiment for months May and June was 70% positive, 16% negative and 14% neither.

Top Performing Posts (Views)



Facebook

Whitaker Play Park - 107,219
Rawtenstall Market Emergency Closure - 84,502
Vacancies - 63,904



Instagram

City Valley Rail Link Consultation - 25,735
Rawtenstall Market Emergency Closure - 5,775
Market Vendor Day Call to Action - 5,687

28,558 view on Tik Tok

Valley Voice quarterly newspaper launched in May

Corporate Risk Register

Risks are those things which might present a barrier to the Council delivering the things we have set out to achieve. Embedding risk management across the Council will ensure there is a robust and consistent process to enable the Council to make the most of its opportunities and make appropriate decisions based on accurate, relevant, timely and complete information.

As part of the Council's annual business planning process, the Council reviews the potential risks is it facing and how it might mitigate the occurrence of such risks.

Service level risks where the impact and/or likelihood of the risk occurring could be high and effect the Council's ability to achieve its objectives and priorities are escalated to a Corporate Risk. Corporate Risks are monitored by the Council's Corporate Management Team on a regular basis.
The Council uses a risk matrix to analyse the probability and impact of risks. Scores are determined by multiplying the 'likelihood' score with the 'impact' score.

Likelihood is how likely is it that the risk may occur. Impact is how serious might the consequences of the impact be. A risk scoring 25 is the highest level of risk, and a risk scoring 1 is the lowest level of risk.

RED - The likelihood and impact of the risk is high
AMBER - The likelihood and impact of the risk is medium
GREEN - The likelihood and impact of the risk is low

Almost certain	5	**5**	**10**	**15**	**20**	**25**
Likely	4	**4**	**8**	**12**	**16**	**20**
Moderate	3	**3**	**6**	**9**	**12**	**15**
Unlikely	2	**2**	**4**	**6**	**8**	**10**
Remote	1	**1**	**2**	**3**	**4**	**5**
		1	2	3	4	5
		Insignificant	Minor	Moderate	Major	Catastrophic

Risk 1 - Sustainability of the Medium Term Financial Strategy **Responsible Officer - Kimberly Haworth**				
Description The Council's latest Medium Term Financial Strategy update indicates an underlying funding gap of c£574k in 2025/26, increasing each year thereafter to £934k in 2028/29. The Council must take action to balance its annual expenditure against its available annual income and other revenue streams. The Council has an 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 4 years given the anticipated funding gap. Therefore, additional income must be identified or annual costs reduced in future years. The current financial climate may 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.				
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.				
RAG (after mitigation)	Likelihood: 2	Impact: 5	Overall Risk: 10	**AMBER**
Q1 Update Following the publication of the Q1 monitoring report, present indications are that the Council is operating within the MTFS approved at Full Council in March 2026. An updated MTFS will be presented to Full Council in October.				
RAG (current)	Likelihood: 2	Impact: 5	Overall Risk: 10	**AMBER**

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.				
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.				
RAG (after mitigation)	Likelihood: 2	Impact: 4	Overall Risk: 8	**AMBER**
Q1 Update The Local Emergency Response Plan is maintained and regularly reviewed and the internal Emergency Planning Team meets quarterly, with the last meeting held in May 2026. An internal training exercise for the EPT and Senior Managers relating to Fuel Disruption was held in June 2026. The exercise focused on group discussions to identify the Council critical functions, consider the impact of a prolonged disruption to fuel supplies and identify gaps and actions required to ensure preparedness. Actions will be reviewed and monitored at subsequent EPT meetings. Officers continue to attend relevant Lancashire Resilience Forum (LRF) meetings to remain up to date with current arrangements, contribute to the development of plans and take part in exercises to test LRF plans. Local Government Reorganisation (LGR) continues to be discussed with reference to the impact this may have on Local Authorities in Lancashire. A decision on the government's preferred option on LGR is due imminently and will provide clarity to enable the assist the planning process to move forward with planning through the LGR process. Officers continue to attend relevant training provided by the LRF to ensure they are informed on plans, procedures and their role in emergencies. Following the development of a large sink hole over Limy Water in Rawtenstall Cemetery, emergency arrangements were put in place to mitigate the risk of collapse of the culvert and subsequent flood risk. The Environment Agency have issued a Works Permit and the appointed contractor is due to commence works to repair the culvert during Q2.				
RAG (current)	Likelihood: 3	Impact: 4	Overall Risk: 12	**AMBER**

Risk 3 - Incident resulting in death, 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.				
Mitigation The Council has health and safety policies and procedures including a Health and Safety Incident Reporting Procedure in place along with a safe working culture. Actions need to be completed to address and implement a consistent approach across the Council in order to secure compliance.				
RAG (after mitigation)	Likelihood: 3	Impact: 5	Overall Risk: 15	**AMBER**
Q1 Update Work has continued to implement the Health and Safety action plan with the purpose of ensuring effective health and safety management across the Council. Following an accident at Rawtenstall Cemetery where a child sadly died after being struck by a memorial, Officers have continued to fully co-operate with the Health and Safety Executive investigation. Work has begun within the Cemeteries to make memorials which had been made temporarily safe, permanently safe and follow-up inspections of memorials highlighted for re-inspection, according to risk rating will commence in Q2. Joint workplace inspections with Unison have continued, with inspections carried out at Haslingden Cemetery, Rawtenstall Cemetery and Haslingden Market. These inspections aim to highlight any risks to health and safety and provide an opportunity for early mitigation of risks. A quarterly health and safety bulletin has been introduced to improve communication and to share information on health and safety and learning from reported accidents and incidents.				
RAG (current)	Likelihood: 5	Impact: 5	Overall Risk: 25	**RED**

Risk 4 - Changes to Government policy on the delivery of the Council's services
Responsible Officer - Rob Huntington

Description
As a statutory body, the Council is subject to changes in policy and legislation proposed or implemented by central government that could affect how services are delivered to residents and businesses. This includes potential changes arising from local government reorganisation, which may impact the Council's structure, responsibilities, and service delivery models.

Risk Consequence
There is a risk that the Council may fail to respond effectively and prepare for policy changes or structural reforms, including local government reorganisation, leading to disruption in service delivery, loss of local influence, or resource pressures.

Mitigation
The Council is an active member of the Local Government Association and District Councils Network, which provide updates on government policy and consultations. The Council also subscribes to daily briefings from the Local Government Information Unit (LGiU), including government news and policy analysis. The Chief Executive and Leader of the Council meet regularly with the borough's MPs to raise local priorities and discuss emerging national issues. The Corporate Management Team continually monitors and assesses government positions on funding distribution, policy developments, and potential local government reorganisation proposals to ensure timely preparation and response.

RAG (after mitigation)	Likelihood: 1	Impact: 2	Overall Risk: 2	**GREEN**

Q1 Update
The Council's Policy, Performance, and Communications Officer receives regular policy bulletins and legislative updates from government departments and undertakes a weekly horizon scanning exercise. Updates are shared with the Senior Leadership Team and cascaded to relevant officers. 'Horizon Scanning and Policy' is a standing agenda item at the Corporate Management Team's weekly meeting, facilitating ongoing discussions on recent announcements, funding opportunities, and other government updates to determine any required actions. Staff also attend webinars, and the Chief Executive regularly participates in the North West Chief Executives and Lancashire Chief Executives meetings, both with representation from the Local Government Association.

Officers continue to represent Rossendale through Lancashire-wide LGR working groups, including the Chief Executives Group and the HR and Workforce, Finance, Legal, Communications and Data workstreams. Participation in these groups will continue to ensure Rossendale's interests are represented and that the Council remains fully engaged throughout the reorganisation process.

A Programme Delivery Officer (PDO) has been appointed to support the Council through the Local Government Reorganisation (LGR) process. An all-staff engagement event has been organised to provide an update following the LGR decision, expected July 2026, and help staff understand what the changes mean for them and the support available.

RAG (current)	Likelihood: 1	Impact: 2	Overall Risk: 2	**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.				
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.				
RAG (after mitigation)	Likelihood: 2	Impact: 3	Overall Risk: 6	**AMBER**
Q1 Update Sickness absence at Q1 stands at 2.97 days per full-time employee, on target for the year. The main causes of absence were stress, anxiety and depression (1.26 FTE), followed by infections, colds and flu (0.67 FTE) and back, neck and other musculoskeletal conditions (0.38 FTE) Q1 turnover was 3 employees, 1 FTE due to retirement and 2 FTE due to career progression. Recruitment and retention challenges persist in critical service areas, particularly Environmental Health and Operations vehicle maintenance unit (workshop). To mitigate these difficulties, alternative opportunities have been explored and put in place which includes joint working with another local authority and recruiting part qualified professional officer to develop experience and enhance retention. Local Government Reorganisation may create uncertainty for staff, which could affect recruitment and staff retention during the transition. This will be monitored throughout the LGR process, with any emerging workforce impacts identified and addressed where possible.				
RAG (current)	Likelihood: 4	Impact: 3	Overall Risk: 12	**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.				
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.				
RAG (after mitigation)	Likelihood: 3	Impact: 5	Overall Risk: 15	**AMBER**
Q1 Update As part of the Council's Defence in Depth approach, work has continued to strengthen cyber security controls and improve the organisation's ability to detect and respond to threats. During Q1, the CrowdStrike Endpoint Detection and Response (EDR) platform was deployed. The platform provides real-time monitoring, detection, investigation and response capabilities to help identify and mitigate cyber security threats across the Council's IT environment. This provides an additional layer of protection against emerging cyber threats and strengthens the Council's overall cyber resilience.				
RAG (current)	Likelihood: 2	Impact: 4	Overall Risk: 8	**AMBER**

Risk 7 - Poor communications and public relations Responsible Officer - Clare Law				
Description Effective communication and public relations are vital for informing, maintaining, and strengthening relationships with our stakeholders, supporting the successful delivery of the Valley Plan 2025–2029, and ensuring effective and efficient Council services.				
Risk Consequence Failure to proactively communicate, respond to emerging issues, or inadequate or inappropriate communications could significantly damage the Council's reputation at a local, regional, or national level. Reputational damage can negatively impact staff morale, public trust, and weaken relationships with stakeholders, ultimately affecting the successful delivery of our Valley Plan 2025-2029 and services.				
Mitigation The Council has a range of digital, traditional, and internal communication methods to ensure effective outreach and engagement with stakeholders. The Council's Communications Team supports officers in delivering timely, consistent messaging that aligns with and reinforces the objectives of the Valley Plan 2025–2029. For high-profile or potentially controversial issues, an established escalation and sign-off process is followed to ensure communications are reviewed, authorised, and aligned with corporate priorities and reputational risk management.				
RAG (after mitigation)	Likelihood: 4	Impact: 2	Overall Risk: 8	AMBER
Q1 Update A Communications and Engagement Manager joined the Council on 1st April 2026, strengthening the Council's in-house communications capacity and resilience. The VIVA PR contract also ended in May, with the press office subsequently brought fully in-house, providing greater control and enabling a more proactive and consistent approach to media relations. 17 press releases were issued during Q1, supporting proactive promotion of Council services, projects and achievements. This has contributed to increased media coverage and, importantly, an improvement in the positive sentiment of news coverage relating to the Council. The first edition of Valley Voice was delivered to residents across the borough, providing an alternative means of communication for residents who are less digitally engaged and supporting more inclusive communications. Overall, the Council now has a more consistent communications resource and greater oversight of external communications, reducing the likelihood of poor communications and associated reputational damage. However, the Council remains exposed to reputational risk, particularly in relation to high-profile or emerging issues, and continued proactive communications and effective issue management remain important.				
RAG (current)	Likelihood: 2	Impact: 3	Overall Risk: 6	AMBER

Risk 8 - Non-delivery of corporate projects Responsible Officer - Rob Huntington				
Description The Council has agreed the 5 corporate programmes for 2025/26 to support the delivery of Corporate Plan. These are; Town Centre Regeneration, Property – Asset Review, Climate Change, Operations, and Customer Digital Strategy.				
Risk Consequence Failure to deliver the corporate programmes would have a detrimental impact on the delivery of the Council's Valley Plan 2025-29 – 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.				
Mitigation Each programme has a Programme Sponsor (member of the Corporate Management Team), a Programme Manager and Finance Officer. Each programme will have a robust plan and live risk register. The Programme Sponsor will be responsible for the strategic overview, and the Programme Manager will be responsible for the day-to-day management of activity. The Council's Programme Board meets quarterly to review the progress of its programmes. The Programme Sponsor is responsible for highlighting any concerns to the Corporate Management Team.				
RAG (after mitigation)	Likelihood: 1	Impact: 2	Overall Risk: 2	**GREEN**
Q1 Update Following the review of the Valley Plan 2025–29 – Our Place, Our Plan, 5 programmes have been identified, with individual projects monitored at an operational level to support delivery. Oversight of these programmes is provided through quarterly Programme Board meetings, attended by the Corporate Management Team, Programme Managers, and the Police and Performance Officer.				
RAG (current)	Likelihood: 2	Impact: 2	Overall Risk: 4	**AMBER**

Risk 9 - Financial sustainability of council-owned leisure assets **Responsible Officer - Kimberly Haworth**				
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, 2023/24 and continues in 2024/25.				
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.				
RAG (after mitigation)	Likelihood: 2	Impact: 5	Overall Risk: 10	**AMBER**
Q1 Update The financial position of the Rossendale Leisure Trust (RLT) Group at Q1 was favourable compared to budget, providing a positive position against the ongoing financial sustainability risk. Work is progressing to implement the recommendations arising from the Leisure Asset Review. Once implemented, these measures are expected to improve the financial sustainability and long-term viability of Council-owned leisure assets, while helping to manage ongoing pressures relating to income, operating costs and affordability.				
RAG (current)	Likelihood: 2	Impact: 4	Overall Risk: 8	**AMBER**

Risk 9 - Waste Transfer Station Responsible Officer - Andy Taylor				
Description Following LCC's decision not to enter into a contract with Whinney Hill for the disposal of Residual Waste and Central Government's decision on the introduction of Domestic Food Waste Collections our current Waste Transfer Station no longer meets legislative requirements and as such needs replacing.				
Risk Consequence Failure to have an operational Waste Transfer Station at April 2026 will result in additional costs for running residual waste and food waste directly to Farrington.				
Mitigation Project established to build a new Waste Transfer Station at Futures Park – project plan in place to monitor progress.				
RAG (after mitigation)	Likelihood: 2	Impact: 5	Overall Risk: 10	AMBER
Q1 Update Initial works have commenced at the Waste Transfer Station site at Futures Park, including securing and fencing the area and completing culvert works to prepare for the main development. The programme is currently expected to be delayed by approximately one month while awaiting approval of the outstanding pre-commencement planning conditions. There is currently no significant reputational or budget risk, and the project team expects to recover some of the lost time during the construction phase.				
RAG (current)	Likelihood: 2	Impact: 2	Overall Risk: 4	AMBER

ROSSENDALE BOROUGH COUNCIL

AGENDA ITEM: E2

Report Title:	Financial Monitoring Report Quarter 1 2026/27					
Report to:	Cabinet		**Date:**		23rd September 2026	
Report of:	Head of Financial Services		**Cabinet Portfolio:**		Resources	
Cabinet Lead Member:	Councillor Walmsley		**Wards Affected:**		All	
Key Decision:	☐	Forward Plan ☒	General Exception ☐		Special Urgency ☐	
Integrated Impact Assessment:		Required:	No	Attached:		No
Contact Officer:	Kimberly Haworth		**Telephone:**		01706 252409	
Email:	kimberlyhaworth@rossendalebc.gov.uk					

Valley Plan Priorities	**Thriving Local Economy:** This involves securing new inward investment, creating a sustainable economy, matching local skills with future job opportunities, and supporting town centres as unique destinations.	☐
	High Quality Environment: This includes having a "clean and green" local environment, reducing the borough's carbon footprint, improving waste and recycling rates, and delivering new homes with a good mix of housing tenures.	☐
	Healthy & Proud Communities: This priority focuses on improving the health and physical/mental wellbeing of residents, reducing health inequalities, ensuring access to better leisure facilities and health services, and fostering a sense of pride in the community.	☐
	Effective & Efficient Council: The aim is to provide good quality and responsive services, embrace new technology, be a financially sustainable council with a commercial outlook, and ensure sound governance.	☒

1. PURPOSE OF THE REPORT AND EXECUTIVE SUMMARY

1.1 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 2027.

1.2 As at 30th June 2026, the Council is estimating a favourable variance of £137.5k against an approved net budget for the year of £14,601.3k.

1.3 The approved Capital Programme for 2026/27 was agreed in the sum of £30,177k, to this was added prior year slippage of £7,702k. An additional £643k has been approved in the current year, making a revised capital programme for 2026/27 of £38,522k. The estimated capital outturn for the year is £32,948k.

2. RECOMMENDATION

2.1 That Cabinet note the content of the Quarter 1 Financial Monitoring Report.

3. BACKGROUND AND REASON FOR THE DECISION

3.1 In March 2026, the MTFS set a balanced budget of £14,601.3k for the year based on the assumptions made at that time. This budget was supported by £1,261.3k from reserves. The pay award, inflation rates, vehicle fuel costs and high utility costs resulted in the requirement to use reserves to fund the budget gap.

Revenue

3.2 The June monitoring report for 2026/27 is estimating a favourable variance of £137.5k, when compared to an original net budget of £14,601.3k.

3.3 The most notable variances are:

- Income from bank interest is greater than anticipated and is forecast to achieve a favourable variance of £215.5k against the budgeted income of £225.0k.
- Temporary Accommodation is currently forecast to operate £100.2k below budget. The Housing Options team is continuing to proactively reduce expenditure on B&B accommodation through timely homelessness decisions, comprehensive needs assessments, effective support arrangements, and efficient use of the Council's own temporary accommodation stock. As a result, the average length of stay in B&B accommodation is expected to remain lower than in previous years, reflecting the favourable variance. In addition to this, expenditure on bonds and other homelessness resources is forecast to achieve a further favourable variance of £120.3k against budget.
- The benefits granted outturn is currently projected to have an adverse variance of £162.2k against budget, reflecting housing benefit income being £249.9k lower than originally budgeted. This is partially offset by £86.2k of anticipated income from discretionary housing payments, which were not included in the original budget.
- Operational Functions (including Parks) are currently projecting an overspend of £243.2k, primarily attributable to vehicle maintenance. The vehicle maintenance overspend reflects the ongoing cost of maintaining an ageing refuse fleet, together with additional pressures arising from the increased number of vehicles required for food waste collections, which began in April 2026. Fuel costs are also contributing £60.0k to the projected overspend, due to the recent significant increase in fuel prices.
- Within Property Services there has been a forecast underachievement in income for Estates rental income and Business Centre room hire. These adverse variances are £25.2k and £64.1k, respectively.
- External audit fees within Financial Services are forecasted to achieve a favourable variance of £87.5k following discussions with Mazars, who indicated that audit fees are expected to be approximately 50% of the original budgeted cost.

3.4 Full details and explanations are included in Appendix 1.

Capital

3.5 The Capital Receipts brought forward at 1st April 2026 totalled £1,935k with £16k of capital receipts in Q1 of 2026/27.

3.6 The approved Capital Programme for 2026/27 was agreed in the sum of £30,177k, to this was added prior year slippage of £7,702k. An additional £643k has been approved in the current year, making a revised capital programme for 2026/27 of £38,522k. The estimated capital outturn for the year is £32,948k.

3.7 The Capital Receipts Reserve is expected to total £263k at the 2026/27 year-end, reflecting the most cost-effective method of financing the Council's future Capital Programme.

Treasury

3.8 At the end of June, the Council's bank balances were £28.7m. This represents and increase compared with previous years, primarily due to funds being received in advance for capital schemes.

3.9 The Bank of England Base Rate has remained unchanged throughout the first quarter of 2026/27. The Council has continued to adopt a proactive approach to treasury management, taking advantage of the investment opportunities available from temporary cash balances.

3.10 In 2026/27, the Council has kept its budget for interest income consistent to the prior year. Although it is early in the year, we are confident that this budget will be exceeded.

Collection Fund

3.11 Collection rates from Council Tax have reduced and it is likely that this is the result of the continuing cost of living crisis. However, the extent of the decline is low and collection rates remain at relatively high levels.

3.12 For Business Rates, the situation is harder to gauge as collection rates were distorted in 2022/23 by the Covid relief distributed by the Government. 2023/24 was also distorted by the transitional reliefs given to businesses due to the Business Rates revaluation, which were applied in April 2023. The level of collection for quarter 1 remains in line with the average collection rates for previous years.

3.13 For 2026/27, the Council Tax collection fund is predicting a deficit of £351k, with Rossendale Borough Council's share being £46k.

3.14 The NNDR collection fund is predicting a deficit of £146k, with Rossendale Borough Council's share being £58k. The Council has a Business Rate Retention Reserve to provide for any peaks and troughs in business rate income. As such, this deficit will be charged to the reserve.

3.15 The Lancashire business rates pooling arrangements were brought to an end in 2025/26 as a result of the Government's Business Rates Retention System reset and Fair Funding Review.

3.16 Details are included in Appendix 1.

Earmarked Reserves

3.17 The total cash-backed earmarked reserves brought forward at 1st April 2026 were £16,181.1k. The earmarked reserves closing balance at 31st March 2027 is estimated to be £14,522.8k.

4. RISK

All of the issues raised and the recommendation(s) in this report involve risk considerations as set out below. These risks have impacted 2025/26 and will continue into 2026/27.

4.1 The cost of goods and services continue to increase. General inflationary increased 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 at approximately 25% over or above the estimates included in the capital programme. Rising inflation is also having an impact on the construction industry – pushing up costs and increasing tender prices.

4.2 Financial monitoring of General Fund services departments focuses on the key risk areas of employee costs, income, implementation of agreed budget savings, emerging issues (for example, inflationary pressures and rising living costs) and opportunities, in particular service department net expenditure.

4.3 Budget setting for future years is treated as an integral part of financial monitoring and the impact of variances being reported will be considered by officers when preparing the detailed 2027/28 budgets.

4.4 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.

4.5 If the level of Council Tax support claims increases 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.

5. SECTION 151 OFFICER COMMENTS (FINANCE)

5.1 Robust monitoring of the General Fund and MTFS is essential to control the risks expressed in Section 4 and the Council continues to undertake this.

6. MONITORING OFFICER COMMENTS (LEGAL)

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

7. INTEGRATED IMPACT ASSESSMENT IMPLICATIONS

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

8. POLICY/STRATEGY FRAMEWORK IMPLICATIONS

8.1 There are no specific implications for consideration. Staffing-related issues have been discussed with colleagues within the People and Policy team.

9. LOCAL GOVERNMENT REORGANISATION IMPLICATIONS

9.1 None.

10. BACKGROUND PAPERS

10.1 Financial Monitoring Report Quarter 1 2026/27: Appendix 1

ROSSENDALE BOROUGH COUNCIL

Appendix 1

Financial Monitoring Report

2026/27 as at end of June 2026

Including a Glossary of terms on page 39

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

General Fund Revenue Operations – pages 4 to 22

Despite the current economic climate continuing to have a significant impact on the Council in Q1, the financial performance has been favourable compared to budget. The outturn position is projected to be a favourable variance of £137.5k on the General Fund when compared to the original budget of £14,601.3k. This forecast will result in a utilisation from the reserves of £1,139.7k. The significant budget variations are highlighted on pages 4 and 5.

Earmarked Revenue Reserves – page 23

The total cash-backed Earmarked Reserves brought forward at 1st April 2026 were £16,181.1k. The opening balance on the Transitional Reserve is £5,866.2k. The projected closing balance of earmarked reserves at the 31st March 2027, is £14,522.8k. Based on the transfers to and utilisation of reserves during the year, it is anticipated that, at the time of this report, available earmarked reserves will be sufficient to support the budget over the remaining life of the Authority.

The earmarked reserves figure includes ringfenced sums of £2,972.7k.

Government Grants Unapplied – page 24

The opening value of Government Grants Unapplied at 1 April 2026 was £13,593.4k, of which £11,335.4k relates to the Capital Regeneration Project. Additional funding is due to be received during 2026/27 to support the continued delivery of the programme. Work on the regeneration projects remain ongoing, with good progress in many areas.

A further £1,516.4k relates to Disabled Facilities Grants. The balance carried forward into 2026/27 relates to previous years' slippage. The allocation of Better Care funding for DFGs for 2026/27 is £1,533k, giving total DFG resources available of £3,049.4k. Of this, £2,048k is estimated to be utilised in the year resulting in a carried forward balance of £1,001.4k.

There are also balances brought forward of £269.9k relating to the Local Authority Housing Fund, £88.7k relating to the DEFRA Waste Capital Fund and £383k relating to Pride in Place.

Staff Monitoring – page 25

The table on page 25 presents the staffing variances for the year based on Q1 actuals. The underspend for the year is anticipated to be £38k. Additional leave contributes a further £10k, bringing the total savings to £48k. Based on Q1 transactions, there is a projected staff saving up to £192k.

Treasury & Cash Management - page 26 to 31

At 30th June 2026, the Council's bank balances were £28.7m. This represents an increase compared with previous years, primarily due to funds being received in advance for capital schemes. The Bank of England Base Rate has remained unchanged throughout the first quarter of 2026/27. As a result, and with temporary cash balances available for investment, the Council has continued to adopt a more proactive approach to treasury management throughout the quarter. This approach has aimed to maximise interest income beyond budgeted levels and help mitigate the impact of rising costs caused by ongoing inflationary pressures. Interest income is expected to exceed the budget for the year and a favourable variance of £215.5k is projected.

The provision for doubtful debt at the 1st of April 2026 was £842.9k, plus a further £5.4k set aside for licensing debt. The level of cover for sums outstanding and that risk going unpaid is considered adequate at this time (c75% cover) with no further movement proposed. However, this position will be kept under review.

Capital Programme and Funding – pages 31 to 34

The original Capital Programme for 2026/27 is £30,177k. This includes £11,347k in relation to the Capital Regeneration Projects, £6,200k for the Waste Transfer Station, £2,500k for a Leisure Facilities upgrade, £2,144k for the Vehicle Replacement Programme, £1,237k for the upgrade of 3G football pitches and £1,000k for DFGs. The slippage from 2025/26 was £7,702k, of which £5,029k relates to the Capital Regeneration Projects and £1,516k to DFGs.

The capital outturn at 31st March 2027 is forecast to be spend in the sum of £32,948k, which includes:

- Anticipated completion of the Waste Transfer Station;
- The purchase of properties to assist with temporary housing, using the Local Authority Housing Fund;
- Completion of the play area at Edgeside Park;
- Commencement of the Marl Pits Decarbonisation programme;
- Ongoing delivery of the Capital Regeneration Programme

The lower forecast outturn is primarily due to delays in the 3G Pitch Upgrades and Leisure Facilities Upgrades projects, with commencement dates yet to be confirmed.

The total value of Capital Grants receivable in the financial year 2026/27 is £19,853k (including DFG Funding).

The Capital Receipts Reserve is currently forecast to total £1.951m by the end of 2026/27. These resources will be used to support the financing of the Capital Programme, thereby reducing the requirement for borrowing.

Collection Fund 2026/27 (Council Tax & NNDR) - pages 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 struggled to return 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 showing a deficit of £46k for Rossendale.

The business rates collection fund is predicting a deficit of £146k in 2026/27, the Council's share of this deficit is £58k. 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 Lancashire business rates pooling arrangements were brought to an end in 2025/26 as a result of the Government's Business Rates Retention System reset and Fair Funding Review.

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Service Area	2026/27 Orig Budget £000	Budget Virements £000	2026/27 App Budget £000	2026/27 Q1 Outturn £000	2026/27 Variance (Adv)/Fav £000
Communities Directorate					
Customer Services and E-Government	1,987.1	-	1,987.1	2,072.0	(84.9)
Operational Functions	3,641.8	(239.4)	3,402.4	3,595.0	(192.6)
Parks and Cemeteries	1,619.1	62.1	1,681.2	1,731.9	(50.7)
Public Protection Unit	264.0	0.4	264.5	268.8	(4.3)
Environmental Health	273.6	17.2	290.7	313.8	(23.0)
Licensing & Enforcement	30.3	27.2	57.5	29.7	27.8
Communities Team	323.9	-	323.9	312.7	11.2
Economic Development Directorate					
Planning Services	423.0	26.7	449.7	423.1	26.6
Building Control Services	1.9	-	1.9	15.8	(14.0)
Regeneration	513.4	-	513.4	507.1	6.3
Property Services	250.0	-	250.0	371.9	(121.9)
Housing	827.2	-	827.2	669.7	157.5
Corporate Management Directorate					
Corporate Management	489.3	82.9	572.2	574.5	(2.3)
Legal Services	192.3	-	192.3	177.2	15.1
Local Land Charges	17.1	-	17.1	(4.4)	21.5
Democratic Services	595.8	-	595.8	560.2	35.6
Financial Services	803.6	-	803.6	748.9	54.7
People and Policy	951.7	(177.1)	774.6	766.6	8.0
Non Distributed Costs	(21.7)	200.0	178.3	160.7	17.5
Capital Financing and Interest	1,015.0	-	1,015.0	744.2	270.8
Leisure Services	90.0	-	90.0	111.5	(21.4)
Local Government Reorganisation	313.0		313.0	313.0	(0.0)
TOTAL Service Cost	**14,601.3**	**0.0**	**14,601.3**	**14,463.7**	**137.5**
Funded by					
Council Tax	(6,985.0)		(6,985.0)	(6,985.0)	-
Retained Business Rates	(4,931.0)		(4,931.0)	(4,931.0)	-
Homelessness/Rough Sleeping	(397.0)		(397.0)	(381.0)	(16.0)
Extended Producer Responsibilities	(730.0)		(730.0)	(730.0)	-
Recovery Grant	(297.0)		(297.0)	(297.0)	-
***LESS* Estimated u se of Reserves**	(1,261.3)		(1,261.3)	(1,139.7)	(121.5)
Net Budget Shortfall	**(0.0)**	**0.0**	0.0	0.0	0.0

Responsible Section/Team	Financial Services	**Page**	4
Responsible Author	Head of Finance	**Produced**	21/05/2026
Dates covered in this review	2026/27 Monitoring	**Next review**	

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

The position at Q1 2026/27 shows a favourable variance of £137.5k.

The main variances are outlined below:

- Income from bank interest is greater than anticipated and is forecast to achieve a favourable variance of £215.5k against the budgeted income of £225.0k.
- Temporary Accommodation is currently forecast to operate £100.2k below budget. The Housing Options team is continuing to proactively reduce expenditure on B&B accommodation through timely homelessness decisions, comprehensive needs assessments, effective support arrangements, and efficient use of the Council's own temporary accommodation stock. As a result, the average length of stay in B&B accommodation is expected to remain lower than in previous years, reflecting the favourable variance. In addition to this, expenditure on bonds and other homelessness resources is forecast to achieve a further favourable variance of £120.3k against budget.
- The benefits granted outturn is currently projected to have an adverse variance of £162.2k against budget, reflecting housing benefit income being £249.5k lower than originally budgeted. This is partially offset by £86.2k of anticipated income from discretionary housing payments, which were not included in the original budget.
- Operational Functions (including Parks) are currently projecting an overspend of £243.2k, primarily attributable to vehicle maintenance. The vehicle maintenance overspend reflects the ongoing cost of maintaining an ageing refuse fleet, together with additional pressures arising from the increased number of vehicles required for food waste collections, which began in April 2026. Fuel costs are also contributing £60.0k to the projected overspend, due to the recent significant increase in fuel prices. These combined account for £174k of the total variance. A shortfall exists on trade waste sales due to increasing competition from the private sector. All other movements are immaterial.
- Within Property Services there has been a forecast underachievement in income for Estates rental income and Business Centre room hire. These adverse variances are £25.2k and £64.1k, respectively.
- External audit fees within Financial Services are forecasted to achieve a favourable variance of £87.5k following discussions with Mazars, who indicated that audit fees are expected to be approximately 50% of the original budgeted cost.

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Additional Narrative to General Fund Summary variances 2026/27	Q1 Fav/(Adv)	Q2 Fav/(Adv)	Q3 Fav/(Adv)	Q4 Fav/(Adv)	Total Fav/(Adv)	
Communitites Directorate						
Customer Services and e-Government						
Staff costs	18.8				18.8	
Benefits Admin Subsidy shortfall	(114.8)				(114.8)	
Court costs rewarded	-				-	
Central IT Costs	16.8				16.8	
Other minor variances	(5.6)				(5.6)	(84.9)
Operational Functions Including Parks						
Staff Costs (Including Agency and Overtime)	(11.0)				(11.0)	
Vehicles - Fuel, Vehicle Maintenance and Hire	(174.0)				(174.0)	
Trade, Bulks and Residual Waste Net Income	(95.3)				(95.3)	
Miscellaneous Insurances	9.0				9.0	
Cemeteries Net Income	24.3				24.3	
Public Open Spaces, Playfields and Playgrounds	0.7				0.7	
Other Minor Variances	3.0				3.0	(243.3)
Communities Team						
Staff Costs	5.9				5.9	
Other minor variances	5.3				5.3	11.2
Env'tal Health, PPU, Licensing and Enforcement						
Staff costs	(25.2)				(25.2)	
Service area running costs	11.4				11.4	
Consultant fees / Dog boarding services	12.8				12.8	
Other minor variances	1.5				1.5	0.5
Economic Development						
Staff costs (net of grant & fee income)	27.8				27.8	
Economic Development	(1.1)				(1.1)	
Tourism	(15.5)				(15.5)	
Market Income	14.5				14.5	
Climate Change	2.6				2.6	
Housing	161.1				161.1	
Planning Application Fee Income	20.1				20.1	
Heritage Properties	(8.8)				(8.8)	
Building Control Fee Income	(16.8)				(16.8)	
Planning /Building Control misc under/over	0.6				0.6	
Property Running costs	(10.5)				(10.5)	
Spinning Point bus station	(4.3)				(4.3)	
Estates Income	(25.2)				(25.2)	
Valuation Fees & Professional Fees	(4.6)				(4.6)	
Business Centre rentals	(64.1)				(64.1)	
Tree Felling / knotweed treatment	(16.4)				(16.4)	
Other minor variances	(4.9)				(4.9)	54.5
Corporate Management						
Staff costs	50.9				50.9	
Election, Democratic Services and Member costs	15.1				15.1	
Land Charges income	19.3				19.3	
Internal and External Audit - Finance	71.5				71.5	
Other Professional and Consultancy Fees	(7.9)				(7.9)	
Leisure Review	(21.4)				(21.4)	
Bank & Cash Collection Charges	(8.1)				(8.1)	
Training	14.0				14.0	
Quarterly Newspaper	(19.4)				(19.4)	
Other Minor Variances	(2.8)				(2.8)	111.3
Non-Distributed Costs & Capital Financing						
Net Interest	215.5				215.5	
Employee & Pension Costs	16.4				16.4	
Increase in MRP Contribution	55.3				55.3	
Other Corporate Variances	1.1				1.1	288.3
Favourable/(adverse) variance	**137.5**				**137.5**	**137.5**

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Communities Directorate - Customer Services & IT

Period 3 (June)

Customer Services & ICT	2026/27 Orig Budget £000	Budget Virements £000	2026/27 App Budget £000	2026/27 Q1 Outturn £000	2026/27 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 1 (Adv)/Fav £000
Customer Services							
Benefits Adminstration	(109.8)	-	(109.8)	(119.4)	9.7	-	9.7
Benefits Granted	(196.8)	-	(196.8)	(34.6)	(162.2)	-	(162.2)
Local Tax Collection	(250.8)	-	(250.8)	(255.8)	4.9	-	4.9
Revenues & Benefits Partnership	1,260.0	-	1,260.0	1,227.5	32.4	-	32.4
Strategic Functions							
Management and Support	81.5	-	81.5	81.6	(0.1)	-	(0.1)
Service Assurance Team	114.7	-	114.7	95.5	19.2	-	19.2
Central Telephones	5.9	-	5.9	5.5	0.4	-	0.4
ICT Support	1,082.4	-	1,082.4	1,071.7	10.7	-	10.7
Total	**1,987.1**	**-**	**1,987.1**	**2,072.0**	**(84.9)**	**-**	**(84.9)**

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr Forecast £000
Benefits Admin			
External Audit Charges	-	11.3	11.3
Benefits Admin Subsidy	-	(2.6)	(2.6)
Other Minor Variances	-	1.0	1.0
Benefits Granted			
Benefits Admin Subsidy	-	(249.5)	(249.5)
Discretionary Housing Payment	-	86.2	86.2
Other Minor Variances	-	1.1	1.1
Revenues & Benefits Partnership			
Debit / Credit Card Collection Charges	-	6.3	6.3
Partnership Contracts	-	32.4	32.4
Other Minor Variances	-	(1.4)	(1.4)
Management and Support			
CS Staff	-	(0.2)	(0.2)
Other Minor Variances	-	0.1	0.1
Service Assurance Team			
SAT Staffing	-	18.7	18.7
Annual Licences	-	25.5	25.5
Transfer to Reserves	-	(15.0)	(15.0)
Consultants Fees	-	(4.0)	(4.0)
Other Minor Variances	-	(5.9)	(5.9)
ICT Support			
ICT Staff	-	0.3	0.3
Other Minor Variances	-	0.2	0.2
Central IT Costs			
Annual Licences	-	4.6	4.6
IT Equipment Maintenance	-	(35.9)	(35.9)
Other Private Contractors (Disaster Recovery)	-	(9.4)	(9.4)
Other Minor Variances	-	51.0	51.0
Telephones			
Other Minor Variances	-	0.4	0.4
TOTAL	**-**	**(84.9)**	**(84.9)**

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Customer Service & ICT Highlight Report – Q1 (June 2026)

Current Quarter

The forecast outturn variance is £84.9k adverse, the main movements being: -

- Benefits Granted is currently projected to be £162.2k adverse to budget. This reflects Housing Benefit subsidy income being £249.5k lower than originally budgeted. As the outturn is demand-driven, the forecast will continue to be monitored throughout the year as further information becomes available. This adverse variance is partially offset by £86.2k of anticipated income relating to Discretionary Housing payments, which was not included in the original budget.
- Benefits Administration is currently projected to be £9.7k favourable to budget, primarily due to an £11.3k saving on External Audit Charges.
- Savings of £32.4k are currently forecast in relation to the partnership contract with Capita.
- The IT Licences budget is projecting a £25.5k favourable variance. Licence needs are reviewed during the year, with adjustments made for costs relating to future periods. Where invoices are outstanding, estimates (including inflation) are applied and then updated to actuals once received.
- The Service Assurance Team has a forecast salary saving of £18.7k due to one member of staff reducing their working hours.

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Communities Directorate — Period 3 (June)

Operations & Communities	2026/27 Orig Budget £000	Budget Virements £000	2026/27 App Budget £000	2026/27 Q1 Outturn £000	2026/27 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 1 (Adv)/Fav £000
Operational Functions							
Operations Admin & Vehicle Maintenance	485.4	(83.3)	402.1	432.8	(30.7)	-	(30.7)
Refuse & Recycling	2,735.4	(156.1)	2,579.4	2,765.7	(186.3)	-	(186.3)
Street Sweeping	421.0	-	421.0	396.6	24.4	-	24.4
Parks & Cemeteries							
Parks & Open Spaces	1,158.8	27.1	1,186.0	1,251.3	(65.3)	-	(65.3)
Cemeteries	460.2	35.0	495.2	480.6	14.6	-	14.6
Communities Team	308.9	-	308.9	297.7	11.2	-	11.2
Area Forums	15.0	-	15.0	15.0	-	-	-
Total	**5,584.8**	**(177.3)**	**5,407.5**	**5,639.6**	**(232.1)**	**-**	**(232.1)**

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			
Fleet Management Staffing	-	133.1	133.1
Fleet Management Agency	-	(176.5)	(176.5)
Purchase, Maintenance and Hire of Tools and Equipment	-	1.7	1.7
Professional Fees	-	10.0	10.0
Miscellaneous Variances	-	1.0	1.0
Refuse & Recycling			
General Refuse - Staffing and Agency	-	172.6	172.6
Domestic Food Waste - Staffing and Agency	-	(89.2)	(89.2)
Vehicle Maintenance (including Tyres, Parts and MOTs)	-	(108.1)	(108.1)
Vehicle Tracking Lease	-	(5.0)	(5.0)
Fuel	-	(60.0)	(60.0)
Bulks Income - Professional Services	-	(20.0)	(20.0)
Residual Waste - Net Income	-	(2.4)	(2.4)
Trade Waste Income	-	(22.9)	(22.9)
Trade Waste Tipping Fees	-	(50.0)	(50.0)
Garden Waste Service Expenditure	-	(1.0)	(1.0)
Miscellaneous Variances	-	(0.3)	(0.3)
Street Sweeping			
Street Sweeping - Staffing and Agency	-	5.9	5.9
Vehicle Maintenance (including Tyres, Parts and MOTs)	-	9.3	9.3
Hire of Vehicles and Plant	-	6.5	6.5
Purchase and Maintenance of Tools and Equipment	-	(5.0)	(5.0)
Expenditure on Other Private Contractors	-	8.0	8.0
Miscellaneous Variances	-	(0.3)	(0.3)
Parks & Open Spaces			
Parks and Open Spaces - Staffing	-	(5.1)	(5.1)
Parks and Open Spaces - Agency Staffing	-	(43.7)	(43.7)
Expenditure on External Contractors	-	(10.0)	(10.0)
Professional and Consultants' Fees	-	2.5	2.5
Miscellaneous Insurance Savings	-	9.0	9.0
Purchase, Maintenance and Hire of Tools and Equipment	-	2.4	2.4
Hire of Vehicles and Plant	-	0.2	0.2
Vehicle Maintenance (including Tyres, Parts and MOTs)	-	(14.9)	(14.9)
Upkeep of Parks and Playing Fields	-	14.4	14.4
Public Open Spaces and Play Areas	-	(13.6)	(13.6)
Provision and Maintenance of Signs		(8.3)	(8.3)
Trees, Seeds and Plants	-	(1.2)	(1.2)
Miscellaneous Variances	-	3.2	3.2
Cemeteries			
Cemeteries Staffing	-	(1.1)	(1.1)
Cemeteries Agency Staffing	-	(8.5)	(8.5)
Planned Maintenance of Cemeteries	-	(17.7)	(17.7)
Other Cemeteries Running Costs	-	(0.8)	(0.8)
Cemeteries Income and Internment Fees	-	42.8	42.8
Communities			
Communities Staffing	-	5.9	5.9
Miscellaneous Variances	-	5.3	5.3
TOTAL	**-**	**(232.1)**	**(232.1)**

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Operations Highlight Report – Q1 (June 2026)

Historic Issues

- This service has historically required support from agency staff. Agency resources continue to be utilised where required to maintain service delivery.
- Volatility in fuel prices presents a financial risk to the Council, leading to an additional pressure on the service budget.

Operations and Green Spaces are forecast to have an adverse variance of £243.2k, which is broken down as detailed below: -

Henrietta Street

- Henrietta Street is forecast to achieve a favourable variance of £12.9k against budget.
- This variance is due to a £10.0k saving in professional fees which are not expected to be required, alongside a £2.5k saving in the purchase of tools and equipment.

Fleet

- Fleet is forecast to have an adverse variance of £43.8k against budget.
- This variance is primarily attributable to two vacant posts, which are being covered by higher-cost agency staff. Forecast staffing savings of £133.1k are offset by £176.5k of unbudgeted agency expenditure, resulting in a net staffing overspend of £43.5k.

Refuse

- Refuse is forecast to have an adverse variance of £186.3k against budget.
- General refuse is forecast to achieve salary savings of £127.6k, primarily due to vacant posts not requiring cover through agency. This favourable variance also reflects the inclusion of one food waste crew within the general refuse staffing budget.
- Food waste is forecast to have an adverse variance of £96.7k, comprising a £89.2k salary overspend and £7.5k of unbudgeted expenditure relating to food waste bin liners. The salary overspend is primarily due to a proportion of the staffing budget being held within general refuse, together with the requirement for agency staff to support the implementation of weekly food waste collections in April and May 2026, whilst permanent staffing arrangements were being established.
- Trade waste net income is forecast to have an adverse variance £72.9k against budget. This is attributable to a forecast income underachievement of £22.9k, together with a forecast overspend of £50.0k relating to tipping fees. The increase in tipping fees reflects the review of the pricing structure for waste disposal costs, whilst the income shortfall is due to the loss of several customers following national tendering processes where contracts have been awarded to alternative providers.
- The most significant area of overspend relates to Vehicles, which is forecast to have an adverse variance of £173.1k. This position reflects cost pressures within vehicle maintenance (£104.2k), primarily due to the significant repair costs associated with an ageing fleet, together with fuel (£60.0k) and the vehicle tracking lease (£5.0k).

Street Sweep

- Street sweep is forecast to achieve a favourable variance of £24.4k against budget.
- Salary costs are forecast to be £5.9k below budget.
- Vehicle costs are forecast to be £15.8k below budget. This comprises a saving in vehicle maintenance of £9.3k and a £6.5k saving in the hire of vehicles. The replacement of two larger street sweep vehicles in early 2026/27 has significantly reduced the maintenance and repair costs which were associated with the previous fleet.
- All expected expenditure for the year has been recorded within other private contractors, resulting in a forecast saving of £8.0k against budget.

Parks

- Parks is forecast to have an adverse variance of £65.3k against budget.
- Staffing costs are forecast to have an adverse variance of £48.9k, comprising a salary overspend of £5.1k and agency costs of £43.7k. The additional agency requirement has been necessary to provide operational resilience and maintain service delivery during periods of staff absence.
- The upkeep of playing fields and pitches is forecast to achieve a favourable variance of £14.4k. This is partially offset by an adverse variance of £13.6k within play areas.
- Vehicle costs are forecast to have an adverse variance of £15.0k against budget, primarily driven by pressures relating to vehicle maintenance.

Cemeteries

- Cemeteries are forecast to achieve a favourable variance of £14.6k against budget.
- Staffing costs are forecast to have an adverse variance of £9.6k, comprising a salary overspend of £1.1k and agency costs of £8.5k. The additional agency requirement reflects the need to provide additional resources to support service delivery.
- The planned maintenance of cemeteries, associated with the ongoing health and safety requirements, is forecast to have an adverse variance of £17.7k against budget.
- Cemetery income is forecast to total £328.5k, resulting in a favourable variance of £42.8k against budget. Cemetery running costs forecast to be broadly in line with budget, with a marginal overspend of £0.8k.

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Communities Directorate

Period 3 (June)

Public Protection	2026/27 Orig Budget £000	Budget Virements £000	2026/27 App Budget £000	2026/27 Q1 Outturn £000	2026/27 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 1 (Adv)/Fav £000
Public Protection Unit	264.0	0.5	264.5	268.8	(4.3)	-	(4.3)
Environmental Health	273.6	17.2	290.7	313.8	(23.0)	-	(23.0)
Licensing & Enforcement	30.3	27.2	57.5	29.7	27.8	-	27.8
Total	**567.9**	**44.8**	**612.7**	**612.2**	**0.5**	**-**	**0.5**

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr £000
PPU			
PPU Staffing / Agency		(22.3)	(22.3)
PPU running costs		4.0	4.0
Dog boarding Services		12.8	12.8
Environmental Health			-
Environmental Health - staffing / Agency		(22.1)	(22.1)
Consultant Fees		(1.8)	(1.8)
Environmental Health - Fees & Charges		(4.0)	(4.0)
Public Burials		3.2	3.2
Licensing			-
Licensing & Enforcement - staffing		20.6	20.6
Licensing running costs		7.0	7.0
Taxi Licensing Income		(0.2)	(0.2)
Miscellaneous Licences		2.1	2.1
Animal Licensing			-
Animal Licensing Staffing		0.4	0.4
Animal inspections		(1.3)	(1.3)
Animal Licensing income		(2.5)	(2.5)
Pool Car			-
Running costs		0.5	0.5
Other misc variances		4.1	4.1
			-
TOTAL	**-**	**0.5**	**0.5**

Public Protection, Environmental Health, Licensing and Enforcement Service Highlight Report – Q1 (June 2026)

PPU are showing a favourable variance of £0.5k, which is broken down as detailed below: -

Public Protection Unit

- The staffing costs are forecast to show an overspend of £22.3k. This is mainly due to the vacant manager post being covered by higher cost agency to maintain service delivery.
- The cost of dog boarding services is projecting an underspend of £12.8k.

Environmental Health

- The staffing costs are forecast to exceed the budget by £22.1k. This is primarily due to the use of higher-cost agency staff to maintain service delivery while vacant posts remain unfilled.
- Environmental Health income from Permitted Processes and HMO Licenses are projecting an under achievement of £4k at Q1.

Licensing

- The staffing costs are showing a saving of £20.6k due to current vacancies. The posts are expected to be recruited to during the year, reducing the projected underspend.
- Licensing income is projected to achieve £114.2k against a budget target of £116.2k, resulting in a marginal adverse variance of £2k.

Animal Licensing

- The staffing costs are forecast to be within the budget set for the year.
- Service area running costs are projecting to be within budget.

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Economic Development Directorate — Period 3 (June)

Economic Development & Regeneration Services	2026/27 Orig Budget £000	Budget Virements £000	2026/27 App Budget £000	2026/27 Q1 Outturn £000	2026/27 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 1 (Adv)/Fav £000
Planning							
Development Control	259.4	26.7	286.1	276.3	9.9	-	9.9
Forward Planning	163.6	-	163.6	146.8	16.7	-	16.7
Building Control							
Building Control - Fee Earning Account	(34.8)	-	(34.8)	(15.6)	(19.2)	-	(19.2)
Building Control - Statutory Function	33.6	-	33.6	29.5	4.2	-	4.2
Building Control - Street Signs	3.0	-	3.0	1.9	1.1	-	1.1
Regeneration							
Economic Regeneration	279.9	-	279.9	274.9	5.0	-	5.0
Tourism	65.0	-	65.0	80.5	(15.5)	-	(15.5)
Markets	124.0	-	124.0	109.6	14.4	-	14.4
Climate Change	44.5	-	44.5	42.1	2.4	-	2.4
Property Services & Facilities Management							
Property Services	22.5	-	22.5	22.9	(0.4)	-	(0.4)
Corporate Estates	(392.0)	-	(392.0)	(372.1)	(19.9)	-	(19.9)
Non Domestic Estates	(145.6)	-	(145.6)	(144.4)	(1.2)	-	(1.2)
Office Accommodation	47.6	-	47.6	48.9	(1.3)	-	(1.3)
Operational Properties	333.2	-	333.2	366.7	(33.5)	-	(33.5)
Leisure Properties	139.1	-	139.1	156.8	(17.7)	-	(17.7)
Bus Shelters	134.2	-	134.2	131.1	3.0	-	3.0
Business Centre	111.1	-	111.1	162.1	(51.0)	-	(51.0)
Strategic Housing							
Housing Strategy	39.3	-	39.3	39.8	(0.6)	-	(0.6)
Private Sector Housing Renewals	15.8	-	15.8	15.9	(0.0)	-	(0.0)
Homelessness	772.1	-	772.1	614.0	158.1	-	158.1
Total	**2,015.4**	**26.7**	**2,042.1**	**1,987.6**	**54.5**	**-**	**54.5**

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Key changes made during the period to the full year forecast	Variance Bfwd £000	Variance this Qtr £000	Full-Yr £000
Planning			
Forward Planning staffing	-	16.4	16.4
Planning staffing	-	1.3	1.3
Planning Consultancy fees/ Legal fees	-	(1.2)	(1.2)
Site safety / Enforcement costs	-	(8.8)	(8.8)
Planning Application Fee Income	-	20.1	20.1
Pre-App Income	-	-	-
Other Miscellaneous Variances	-	(1.3)	(1.3)
Building Control			
Building Control staffing	-	(0.2)	(0.2)
Building Control Fees	-	(16.8)	(16.8)
Building Control - Statutory Function	-	1.9	1.9
Building Control - Street Signs	-	1.2	1.2
Regeneration			
Economic Regeneration Staffing	-	6.1	6.1
Economic Regeneration - Other Miscellaneous Variances	-	(1.1)	(1.1)
Tourism and Promoting Rossendale	-	(15.5)	(15.5)
Markets - Direct Costs	-	(35.0)	(35.0)
Markets - Direct Income	-	49.4	49.4
Climate Change - Staffing and Associated Costs	-	2.4	2.4
Strategic Housing			
Housing Strategy Staffing	-	(0.1)	(0.1)
Homelessness Staffing and Agency	-	(3.6)	(3.6)
Private Sector Renewals Staffing	-	(0.1)	(0.1)
Professional Fees	-	(1.9)	(1.9)
Homelessness Accommodation (B&Bs)	-	100.2	100.2
Payment of Bonds and Rent	-	52.7	52.7
Other Homelessness Resources	-	67.6	67.6
Housing Benefits Received	-	(205.5)	(205.5)
Recharge of Housing Benefit Subsidy Shortfall	-	147.2	147.2
Other Miscellaneous Variances	-	1.0	1.0
Property Services Team			
Property Services staffing	-	8.1	8.1
Corporate Estates			
Corporate Estates rental income	-	(25.2)	(25.2)
Valuation Fees	-	(2.6)	(2.6)
Professional Fees	-	(2.0)	(2.0)
Operational Properties			
Property Running Costs: Repairs & Maintenance	-	0.1	0.1
Gas, Electricity, Water	-	(16.6)	(16.6)
NNDR	-	2.3	2.3
Boilers / Alarms / Lifts / Emergency Lighting	-	2.4	2.4
Legionella / Asbestos	-	1.4	1.4
Tree Felling	-	(16.4)	(16.4)
Knotweed Treatment	-	-	-
Leisure Properties	-	-	-
Bus Station / Shelters			
Spinning Point Bus Station running costs	-	(4.3)	(4.3)
Spinning Point Bus Station - Departure charges	-	-	-
Bus Shelters	-	-	-
Business Centre			
Business Centre running costs	-	(0.9)	(0.9)
Business Centre rentals	-	(64.1)	(64.1)
Business Centre Fit Tarrif	-	0.0	0.0
Other Miscellaneous Variances	-	(4.1)	(4.1)
TOTAL	**-**	**54.5**	**54.5**

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Economic Development & Regeneration Highlight Report – Q1 (June 2026)

Planning & Building Control are showing a favourable variance of £12.6k, which is broken down as detailed below: -

- Planning/Forward Planning staffing costs are showing a favourable variance of £17.7k.
- Building Control staffing costs are forecast to have an adverse variance of £0.2k.
- Consultancy costs are projecting an over spend of £1.2k.
- The Planning fee income is forecast to over achieve by £20.1k
- Pre-application fees are projected to achieve the income budget target.
- Building Control income is expected to under achieve by £16.8k.

Economic Regeneration is forecast to achieve a favourable variance of £6.3k, which is broken down as detailed below: -

- Economic Regeneration staffing costs are forecast to have a favourable variance of £6.1k, primarily due to the External Funding Recharge, which enables eligible staff costs to be recovered through externally funded projects and grant allocations.
- Tourism is forecast to have an adverse variance of £15.5k.
- Markets are forecast to achieve a favourable variance of £14.4k against budget. This reflects an overspend on running costs of £35.0k, which is completely offset by an overachievement in income of £49.4k. The overspend on running costs is primarily attributable to the ongoing operation of the temporary market in Rawtenstall, where costs are higher than originally anticipated. Despite these additional costs, the temporary market in Rawtenstall continues to perform strongly. Haslingden Market is continuing to develop its customer base, with encouraging progress being made.
- Climate Change is forecast to achieve a favourable variance of £2.4k, primarily attributable to salary savings.

Housing has a favourable variance of £157.5k which is broken down as detailed below:

- Staffing costs are currently forecasting an adverse variance of £3.8k, comprising a £0.1k adverse variance within Housing Strategy, a £3.6k adverse variance within the Housing Options Team, and a £0.1k adverse variance within Private Sector Renewals.
- Expenditure on bonds and other homelessness resources to support the provision of temporary accommodation is forecast to be £71.7k, representing a favourable variance of £120.3k against budget.
- Expenditure on temporary accommodation is currently forecast to be £100.2k below budget. The Housing Options Team continues to work proactively to reduce the Council's use of B&B accommodation through timely homeless decisions, comprehensive needs assessments, effective support within temporary accommodation and efficient use of the Council's own temporary accommodation stock. These measures have reduced the average length of stay in B&B accommodation and, consequently, the overall cost to the Council.
- The reduction in B&B usage outlined above reduces both the housing benefit income received from the DWP and the associated subsidy shortfall recharge from Customer Services. Rossendale Borough Council receives housing benefit income from the DWP to offset B&B accommodation costs; therefore, the lower expenditure results in a £205.5k adverse variance in housing benefit income. This is partially offset by a £147.2k favourable variance in the associated subsidy shortfall. When combined with the £100.2k underspend on temporary accommodation, the overall position is £41.9k favourable.

Property Services and Facilities Management is currently projecting an adverse variance of £121.9k. This is broken down as detailed below: -

- Salary costs are showing a favourable variance of £8.1k. The vacant manager post has now been appointed.
- Property running costs are currently forecast to over spend by £10.5k. Utility costs are being monitored and have improved compared with last year.
- Valuation fees / professional fees are projecting an overspend of £4.6k.
- Estates rental income at Q1 is showing an under achievement of £25.2k. Work is ongoing to renew existing leases and secure new agreements, with the aim of reducing the shortfall during the year.
- The Business Centre room hire is projecting an under achievement of £64.1k. The Property team are looking to increase tenant occupancy within the building.
- Tree Felling costs across unmaintained land are expected to cost £16.1k. This is an unbudgeted cost.

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Corporate Services Directorate

Period 3 (June)

Corporate Management	2026/27 Orig Budget £000	Budget Virements £000	2026/27 App Budget £000	2026/27 Q1 Outturn £000	2026/27 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 1 (Adv)/Fav £000
Corporate Management							
Executive Office	396.8	82.9	479.7	481.0	(1.2)	-	(1.2)
Corporate Contingency	37.5	-	37.5	30.0	7.5	-	7.5
Corporate Subscriptions	55.0	-	55.0	63.6	(8.6)	-	(8.6)
Legal Services	192.3	-	192.3	177.2	15.1	-	15.1
Land Charges	17.1	-	17.1	(4.4)	21.5	-	21.5
Democratic Services							
Electoral Registration	93.1	-	93.1	87.7	5.5	-	5.5
Elections	88.2	-	88.2	84.1	4.1	-	4.1
Democratic Support	348.8	-	348.8	325.4	23.4	-	23.4
Mayoralty & Civic Events	63.2	-	63.2	60.5	2.7	-	2.7
Town Twinning	2.5	-	2.5	2.5	-	-	-
Financial Services							
Treasury Management	209.1	-	209.1	129.8	79.3	-	79.3
Insurance, Risk & Audit Fees	65.1	-	65.1	81.7	(16.6)	-	(16.6)
Financial Services	529.4	-	529.4	537.4	(8.0)	-	(8.0)
People & Policy							
Human Resources	643.9	-	643.9	644.0	(0.1)	-	(0.1)
Corporate Support	307.8	(177.1)	130.8	122.6	8.2	-	8.2
Publicity	-	-	-	-	-	-	-
Leisure Services	90.0	-	90.0	111.5	(21.4)	-	(21.4)
Local Government Reorganisation	313.0	-	313.0	313.0	(0.0)	-	(0.0)
Total	**3,452.8**	**(94.2)**	**3,358.6**	**3,247.4**	**111.3**	**-**	**111.3**

Responsible Section/Team	Financial Services	**Page**	18
Responsible Author	Head of Finance	**Produced**	21/05/2026
Dates covered in this review	2026/27 Monitoring	**Next review**	

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

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	-	-	-
Conferences, Events and Travel	-	(2.2)	(2.2)
Other Minor Variances	-	0.8	0.8
Mayoral Car	-	0.2	0.2
Corporate Contingency	-	7.5	7.5
Executive Office Servicing	-	(8.6)	(8.6)
LGR	-	-	-
Legal Services			
Salary variances	-	15.0	15.0
Professional fees	-	0.6	0.6
Legal Income	-	(0.9)	(0.9)
Other Legal Misc under/ over	-	0.4	0.4
Land Charges			
Salary variances	-	1.7	1.7
Search Income	-	19.3	19.3
Other minor variances	-	0.5	0.5
Democratic Services			
Salary Variances Elections	-	6.3	6.3
Other Election Misc under/ over	-	3.1	3.1
Salary Variances Democratic Support	-	6.5	6.5
Members Costs	-	15.1	15.1
Other Dem Misc under /over	-	4.6	4.6
Town Twinning	-	-	-
Treasury Management			
External Audit	-	87.5	87.5
Bank Charges	-	(8.1)	(8.1)
Other Miscellaneous Variances	-	(0.1)	(0.1)
Insurance, Risk & Audit Fees			
LCC Audit Fees	-	(16.0)	(16.0)
General Subscriptions	-	(0.6)	(0.6)
Financial Services			
Accountants - Salaries	-	3.0	3.0
Exchequer - Salaries	-	(0.4)	(0.4)
Professional and Consultancy Fees	-	(7.9)	(7.9)
Other Miscellaneous Variances	-	(2.7)	(2.7)
Human Resources			
Salary variances	-	12.4	12.4
Authority wide Training	-	14.0	14.0
Quarterly Newspaper	-	(19.4)	(19.4)
Subscriptions	-	(5.4)	(5.4)
Other minor variances	-	(1.7)	(1.7)
Corporate Support			
Salary variances	-	6.4	6.4
Agency	-	(2.8)	(2.8)
Stationery	-	2.0	2.0
Other variances	-	2.5	2.5
Leisure			-
Leisure Review	-	(21.4)	(21.4)
TOTAL	**-**	**111.3**	**111.3**

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Corporate Management Highlight Report – Q1 (June 2026)

Current Quarter

The Corporate Management Directorate outturn has delivered a favourable variance of £111.3k at the end of the year, the main movements being: -

- Staffing costs at Q1 are showing a favourable variance of £50.9k compared to budget:
  - Land Charges is showing a favourable variance of £1.7k.
  - Democratic Services is showing a favourable variance of £6.5k.
  - Elections is showing a favourable variance of £6.3k.
  - Financial Services is showing a favourable variance of £2.6k.
  - People & Policy is showing a favourable variance of £12.4k due there being a vacant post and reduced working hours.
  - Corporate Support is reporting a favourable variance of £6.4k due to a vacant post. Following the disbandment of the Corporate Support Team, the service now consists of two members of staff, with the remaining functions and staff transferred to individual departments across the Council.
  - Legal is showing a favourable variance of £15.0k due to a vacant post.
- Members costs are underspent by £15.1k.
- The quarterly newspaper publication, introduced to increase public transparency, is reporting an adverse variance of £19.4k due to unbudgeted costs.
- External Audit Charges are forecast to achieve a favourable variance of £87.5k following discussions with Mazars, who indicated that audit fees are expected to be approximately 50% of the original budgeted cost. This favourable variance is partially offset by a forecast adverse variance of £16.0k attributable to Internal Audit Fees.
- Bank Charges are forecast to have an adverse variance of £8.1k against budget.
- The Council's Leisure Review has now concluded with final associated costs of £21.4k.

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Non-Distributed Costs & Capital Financing	2026/27 Orig Budget £000	Budget Virements £000	2026/27 App Budget £000	2026/27 Q1 Outturn £000	2026/27 Variance (Adv)/Fav £000	Variance last reported £000	Change in Qtr 1 (Adv)/Fav £000
Non Distributed Costs							
Employee & Pension Costs	(57.0)	200.0	143.0	126.6	16.4	-	16.4
Other Non-distributed Costs	35.3	-	35.3	34.1	1.1	-	1.1
Capital Financing							
Minimum Revenue Provision	750.0	-	750.0	694.7	55.3	-	55.3
Interest (net)	265.0	-	265.0	49.5	215.5	-	215.5
Total	**993.3**	**200.0**	**1,193.3**	**905.0**	**288.3**	**-**	**288.3**

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 and Unpaid Leave Savings Target - Net	-	16.4	16.4
Other Corporate	-	1.1	1.1
Capital Financing			
Repayment of Loan - MRP	-	55.3	55.3
Interest Receivable	-	215.5	215.5
TOTAL	**-**	**288.3**	**288.3**

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Non-Distributed Costs & Capital Financing Highlight Report – Q1 (June 2026)

Historic Issues

- Savings on pension costs relate to historic pension liabilities and arise as former employees pass away.

Current Quarter Issues

- The Minimum Revenue Provision (MRP) is forecast to be £55.3k under budget, primarily due to delays in the delivery of capital projects.
- Net interest is forecast to achieve a favourable variance of £215.5k, primarily due to income earned from longer-term, higher-interest deposits maturing during the year. Officers have continued to actively maximise interest receivable on the Council's cash balances.
- Non-distributed costs include an unpaid leave savings target of £25.0k. Historically, there has also been a vacancy savings target however, vacancy savings are now reflected within the relevant departmental variances.
- Employee contributions relating to the purchase of additional leave are included within non-distributed costs.
- Further analysis regarding the employee-related savings is included in the 'Staff Costs' section of the monitoring pack.

Future Issues

A significant reduction in interest rates would reduce the level of interest income received.

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Earmarked Reserves

Earmarked Reserves (cash-backed items only)	Local Business Rates Retention Reserve	Transitional Budgetary Support	Rawtenstall Bus Station Commuted sum	Directorate Reserves	MMI	General Reserves	Total Reserves
Balance at 01/04/2026	**5,108.84**	**5,866.16**	**486.04**	**3,491.32**	**228.78**	**1,000.00**	**16,181.13**
Funds Received 2026/27							
Transfer between Reserves							**0.00**
Revenue Support Grant		6,985.00					**6,985.00**
Collection Fund - S31 Grants (NNDR3)		4,931.00					**4,931.00**
Collection Fund - Renewable Energy (NNDR1/3)		397.00					**397.00**
Business Rates Pooling net gain							**0.00**
New Homes Bonus							**0.00**
Extended Producer Responsibilities		730.00					**730.00**
Recovery Grant		297.00					**297.00**
Employers NI Contribution Scheme							**0.00**
Other Revenue income received				298.80			**298.80**
Total Funds Available	**5,108.84**	**19,206.16**	**486.04**	**3,790.12**	**228.78**	**1,000.00**	**29,819.93**
2026/27 Published Budget Utilisation							
Retained Business Rates							**0.00**
Revenue Support Grant		(6,985.0)					**(6,985.0)**
Collection Fund - S31 Grants (NNDR3)		(4,931.0)					**(4,931.0)**
Collection Fund - Renewable Energy (NNDR1/3)		(397.0)					**(397.0)**
Business Rates Pooling net gain							**0.00**
New Homes Bonus							**0.00**
Extended Producer Responsibilities		(730.0)					**(730.0)**
Recovery Grant		(297.0)					**(297.0)**
Employers NI Contribution Scheme							**0.00**
General budget support		(1,139.7)					**(1,139.7)**
2026/27 Other Utilisation Plans							
Transfers between Reserves							**0.00**
Other Utilisation from Directorates				(817.4)			**(817.4)**
Total Utilisation Commitment	0.00	(14,479.7)	0.00	(817.4)	0.00	0.00	**(15,297.1)**
Reserve Estimates 31/03/2027	**5,108.84**	**4,726.46**	**486.04**	**2,972.73**	**228.78**	**1,000.00**	**14,522.84**
Future Contributions/Utilisation Plans							
2027/28 Plans		(917.0)		(617.4)			**(1,534.4)**
Potential Reserve Balances	**5,108.84**	**3,809.46**	**486.04**	**2,355.33**	**228.78**	**1,000.00**	**12,988.44**

Current Issues

The brought forward reserves balance is £16,181.1k as shown in the table above. Of this balance c. £3,491.3k is ring-fenced. As noted on page 2, the projected favourable variance at Q1 of £137.5k will reduce the contribution required from the Transitional Reserve as predicted in the 2026/27 MTFS.

Grants Unapplied

Grants Unapplied (* denotes a capital grant)	Disabled Facilities Grants	Capital Regeneration	Local Authority Housing Fund	DEFRA Waste Capital Fund *	Pride in Place	Total
	£000	£000	£000	£'000	£'000	
Balance at 01/04/2026	**1,516.4**	**11,335.4**	**269.9**	**88.7**	**383.0**	**13,593.4**
New Funds Received 2026/27						
Grant due/received	1,533.0	1,237.0	382.0			**3,152.0**
Total Funds Available	**3,049.4**	**12,572.4**	**651.9**	**88.7**	**383.0**	**16,745.4**
Utilisation in 2026/27						
DFGs Outturn 2025/26	(2,048.0)					**(2,048.0)**
CRP Markets and Gyratory		(12,572.4)				**(12,572.4)**
Local Authority Housing Fund (LAHF)			(651.9)			**(651.9)**
DEFRA Food Waste				(88.7)		**(88.7)**
UKSPF						**0.0**
Pride in Place					(383.0)	**(383.0)**
Balance 31/03/2027	**1,001.4**	**0.0**	**0.0**	**0.0**	**-**	**1,001.4**

In addition to the £1,516.4k of unspent DFG grant brought forward at 1st April 2026, the 2026/27 allocation of £1,533.0k has been confirmed, giving total DFG resources of £3,049.4k. The utilisation is based on the capital spend for the year.

Additional funding of £1,237k has been received for the Capital Regeneration Programme. A further £382k relating to the Local Authority Housing Fund has been received in the year and will be utilised as the projects progress.

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Staff Costs, Including Agency

Net Employment Costs 01/04/27 to 30/06/2026	YTD Budget £000	YTD Actual £000	YTD Variance (Adv)/Fav £000	Variance last Qtr (Adv)/Fav £000	Change this Qtr (Adv)/Fav £000	FTE Original Budget 2026/27	FTE Changes during 2026/27	Current Vacant Posts
Communities Directorate								
Customer Services	99.6	91.9	7.7		7.7	7.8	0.0	0
Operations, Parks & Cemeteries	1,086.1	1,098.1	(11.9)		(11.9)	101.1	0.0	14.5
PPU Env Health & Licensing	141.5	162.5	(21.0)		(21.0)	12.6	0.0	3
Communities Team	53.4	48.4	5.0		5.0	4.6	0.0	0
Economic Development Directorate								
Planning & Forward Planning	161.9	144.0	17.8		17.8	13.8	0.0	1
Building Control	34.0	32.8	1.2		1.2	3.0	0.0	0
Regeneration & Housing	189.3	199.0	(9.7)		(9.7)	33.0	0.0	1
Property Services	45.4	43.2	2.2		2.2	5.0	0.0	0
Corporate Services								
Executive Directorate	115.1	103.2	11.9		11.9	3.0	3.0	1
Democratic Services, Legal & Local Land Charges	124.5	105.7	18.9		18.9	10.2	0.0	0
Finance Services	127.1	116.1	10.9		10.9	11.0	0.0	0
People & Policy	166.2	161.5	4.7		4.7	14.9	0.0	1
Total	2,344	2,306	38	-	38	220.0	3.0	21.5
Additional Leave			10	-				
Net Total Staff Savings at Q1			48	-				

Salary savings at Q1	
Net Salary savings	38
Additional Leave	10
Total Staff Savings for Q1	48
Projected Annual savings fav/(adv)	192

Net employee underspends at Q1 amount to £38k, in addition there are savings related to purchased additional leave of £10k; a total staff saving of £48k. If current trends persist this will result in an underspend for the year of £192k. However, it should be noted that this will in the main be offset with the use of agency staff.

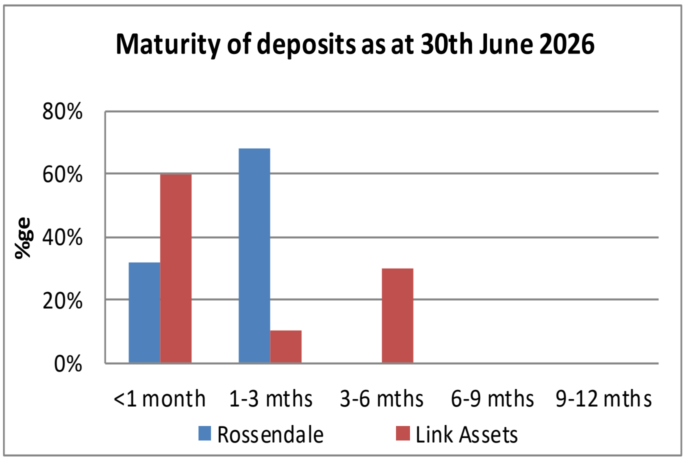
The council currently has 21.5 vacant posts, the majority of these posts are being filled with agency staff at a much greater cost.

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

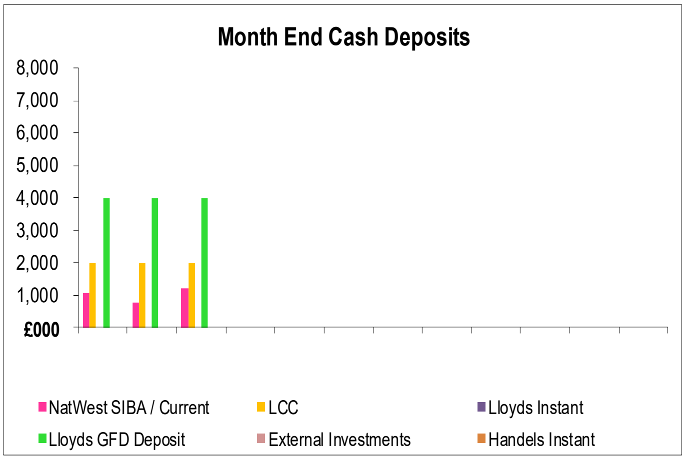
Treasury Management & Cash Flow Monitoring

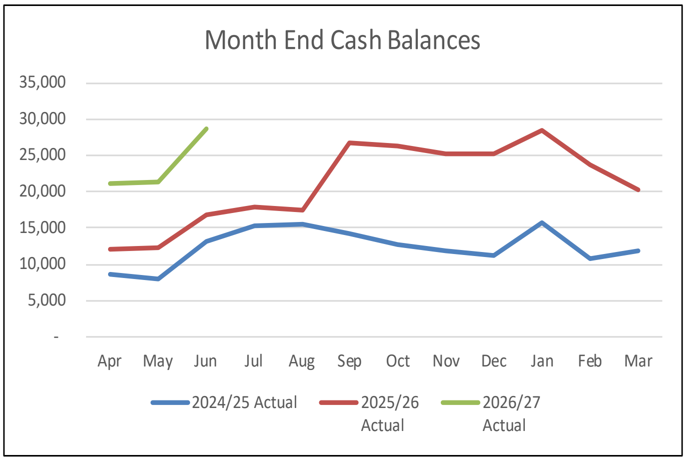
At 30 June 2026, the Council's bank balances were £28.7m. This represents an increase compared with previous years, primarily due to funds being received in advance for capital schemes.

The Bank of England Base Rate has remained unchanged throughout the first quarter of 2026/27. Similar to the previous financial year, the Council has continued to adopt a proactive approach to treasury management, taking advantage of the investment opportunities available from temporary cash balances. This approach has enabled the Council to maximise interest income beyond budgeted levels, helping to mitigate the impact of rising costs caused by ongoing inflationary pressures.



Balances & Interest Rates at 30/06/2026	Current Balance £k	Avg Interest Rate %
NatWest SIBA	1,211	0.10
Lancashire CC Call	2,000	3.50
Handelsbanken Instant	-	0.00
External Investments	20,500	3.77
Lloyds Instant Access	1,000	3.51
Lloyds GFD Deposit	4,000	4.08
Total Bal & Avg interest	28,711	3.63





The Monetary Policy Committee (MPC) reviews interest rates regularly. The most recent change was a reduction of 0.25% in December 2025, resulting in the current Bank of England Base Rate of 3.75%.

The Council's strategy continues to maintain a significant proportion of its balances in liquid funds to ensure that sufficient resources are available to meet commitments as they fall due, including both revenue and capital expenditure.

Instant access arrangements typically generate lower interest returns than fixed-term deposits. Officers have therefore continued to seek to maximise interest income from investments, whilst maintaining adequate liquidity to ensure funds are accessible when required.

As outlined above, the Council has continued to adopt a more proactive approach to fixed and longer-term investments for a proportion of surplus cash balances. In accordance with the approved Treasury Management Strategy, these deposits are placed with high-quality counterparties, including Central Government and other local authorities. This strategy remains prudent and consistent with CIPFA's Prudential Code, which prioritises Security and Liquidity over Yield (SLY).

At 30th June 2026, the Council's portfolio consisted of £1.2m held in the NatWest current account, £2.0m in the LCC call account, £1.0m in the Lloyds instant access account, £4.0m on deposit with Lloyds, and £20.5m in deposit with the Debt Management Office (DMO). The DMO is responsible for debt and cash management activities on behalf of the UK Government, including lending to local authorities and managing certain public sector funds. RBC has deposits with the DMO for varying periods of up to three months.

Interest Outturn	**Budget 2026/27**	**Forecast 2026/27**	**Variance Fav/(Adv)**
Revenue			
Interest payable (PWLB)	(90.0)	(90.0)	0.0
Other interest payable	(400.0)	(400.0)	0.0
Misc Interest income	0.0	0.0	0.0
Bank Interest income	225.0	440.0	215.0
Net Interest	**(265.0)**	**(50.0)**	**215.0**

The average effective interest rate at the end of Q1 was 3.63%.

Interest Paid / Received

The budget for interest in 2026/27 is a net cost of £265.0k. The outturn position is forecast to be net income of £215.0k. This favourable variance reflects higher-than-anticipated cash balances available for investment, together with a slower-than-expected reduction in interest rates.

Borrowing

The Council has identified a prudential borrowing requirement of £12.7m to support the financing of its capital expenditure programme over the Medium-Term Financial Strategy (MTFS) period from 2026/27 to 2027/28.

With the Bank of England Base Rate remaining unchanged during the first quarter of 2026/27, there have been no significant changes on the borrowing rates available through the Public Works Loan Board (PWLB).

The Council continues to review and assess its borrowing requirement on an ongoing basis in accordance with the approved Treasury Management Strategy.

Interest Rate Forward Predictions

The Council's treasury management advisors, MUFG (formerly Link Group), have reviewed and updated their forecast for interest rates over the next four years, as illustrated in the table below.

MUFG Corporate Markets Interest Rate View 22.12.25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28	Dec-28	Mar-29
BANK RATE	3.75	3.50	3.50	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
3 month ave earnings	3.80	3.50	3.50	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
6 month ave earnings	3.80	3.50	3.50	3.40	3.30	3.30	3.30	3.40	3.40	3.40	3.40	3.40	3.40
12 month ave earnings	3.90	3.60	3.60	3.50	3.40	3.50	3.50	3.50	3.50	3.50	3.60	3.60	3.60
5 yr PWLB	4.60	4.50	4.30	4.20	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
10 yr PWLB	5.20	5.00	4.90	4.80	4.80	4.70	4.70	4.70	4.70	4.60	4.60	4.60	4.70
25 yr PWLB	5.80	5.70	5.60	5.50	5.50	5.40	5.30	5.30	5.30	5.20	5.20	5.20	5.20
50 yr PWLB	5.60	5.50	5.40	5.30	5.30	5.20	5.10	5.10	5.10	5.00	5.10	5.00	5.00

MUFG also provides forecasts for 25-year borrowing rates from the Public Works Loan Board (PWLB). These forecasts are based on the 'Certainty Rate' – a concessionary interest rate reduction on the standard interest rate for new loans. This discount is currently equal to a 20-basis point reduction to the standard rate. For clarity, the above table includes the Certainty Rate.

The Council completed its annual application to access the Certainty Rate in order to support its capital financing requirements on the most favourable borrowing terms available.

Treasury Management Practices (TMPs) and Prudential Indicators

The Council's Treasury Management Strategy Statement for 2026/27 and was approved by Council on 4th March 2026.

Prudential Indicators

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

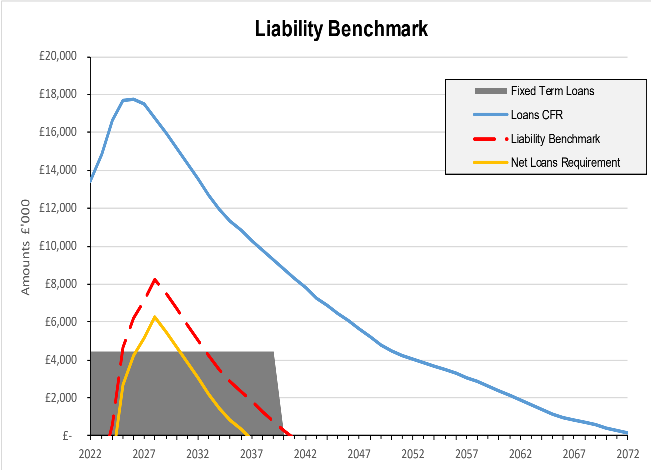
Financing of Capital Expenditure	Original 2026/27 £'000	Q1 Revised £'000
Capital Receipts	1,600	1,686
Capital Grants	17,228	19,853
S106	-	2
Capital Reserves	-	-
Earmarked Reserves	-	245
Total in-year resources	18,828	21,786
Net Financing need for year	11,349	7,968

Capital Expenditure	Original 2026/27 £'000	Q1 Revised £'000
Climate Change	1,679	1,704
Housing	2,021	2,930
Corp Services & Buildings	3,420	872
Ops & Coms	10,271	6,727
Regeneration	12,786	17,521
Total	30,177	29,754

CFR	Original 2026/27 £'000	2026/27 Actual £'000
Total CFR	30,346	28,534

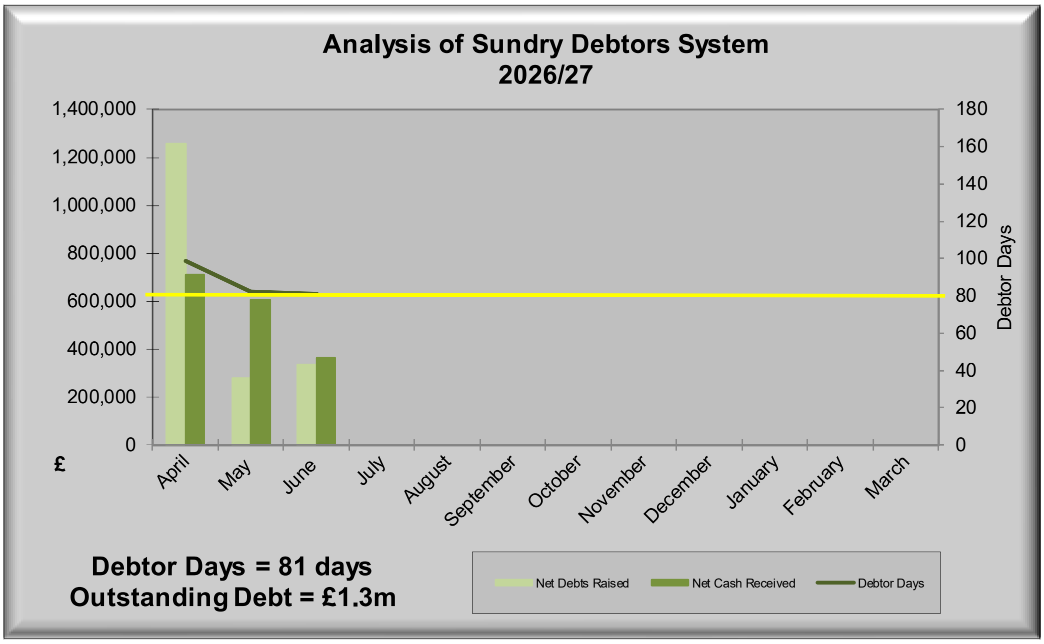
Operational Boundary & Authorised Limit	Original 2026/27 £'000	Revised 2026/27 £'000
Operational Boundary	20,000	20,000
Authorised Limit	18,000	18,000

Ratio of financing costs to net revenue stream	Original 2026/27 £'000	Revised 2026/27 £'000
Interest Payable - Services	490	490
Interest Receivable	(225)	(441)
Net cost of capital	**265**	**50**
Net Revenue Stream	10,256	14,572
Ratio of financing costs to net revenue stream	**2.58%**	**0.34%**

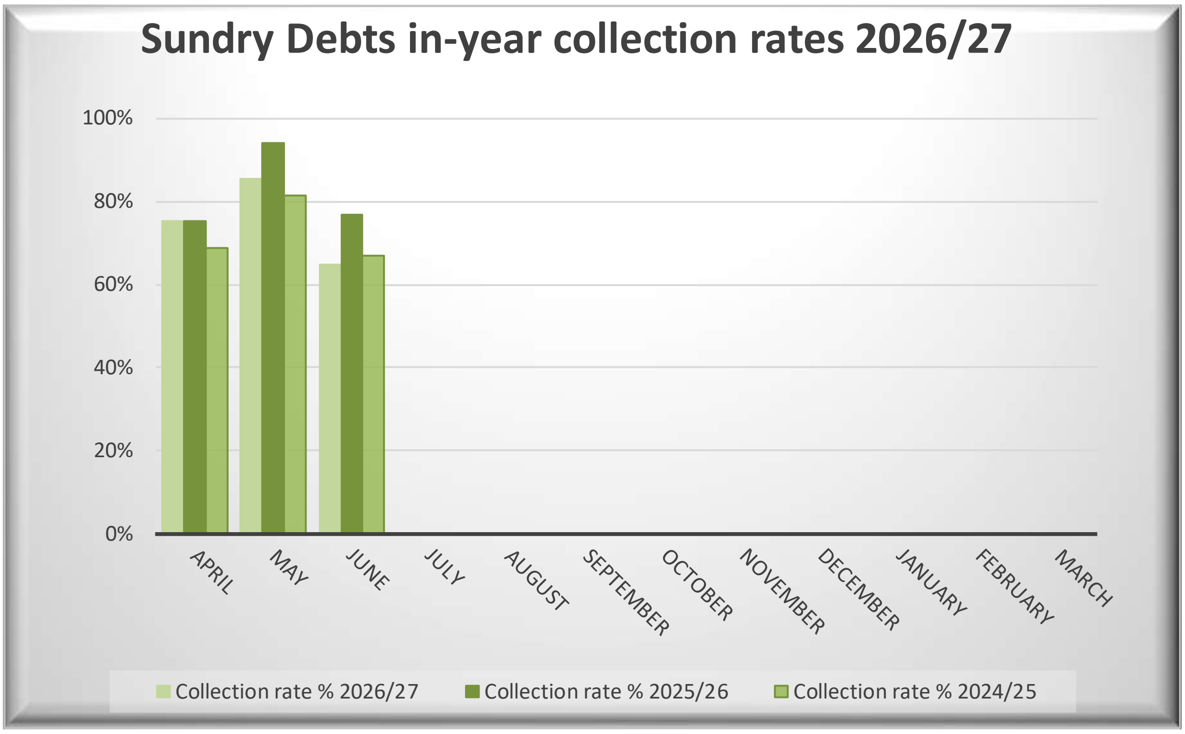


Sundry Debts Monitoring

Invoices raised in the year, to the end of Q1 totalled £1,868k. As at June 2026, £470k (25%) of new debts raised in the year were considered outstanding or overdue resulting in a collection rate of 75%.



It should be noted that the high volume of net debts raised in April relates to the annual charges for trade waste and the annual rental of most industrial units.



Doubtful Debts

The debtor days in Q1, based on a rolling 12 month average is currently 81 days, for collection of sums due. The target average is 80 days.

The Council has set aside sufficient sums in the event of non-recovery of ‘aged’ debt. The Council will consider any decision to write-off sums in due course, following an analysis of recovery attempts e.g. Debtor has ‘gone away’ or sums are considered uneconomical to pursue further. Any such decision wil be reported to Cabinet in accordance with the Council’s Constitution.

The Council has a provision of c. 83% for debts it considers to be at risk of remaining unpaid (impairment) and c. 50% for the total debt issued and considered overdue. The general impairment provision carried forward at 31st March 2026 is at £842.9k, plus a further £5.4k, which has been set aside for licensing debt.

The debts below exclude the Rossendale Leisure Trust Debt which stood at £1.309m as at 30th June 2026.

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Debts Outstanding	Mar 2026 £000	Jun 2026 £000	Doubtful Debts at 30 Jun 2026 Rate	£000
Earlier Debt	45.9	45.9	100%	45.9
2017/18 Debt	63.1	62.3	100%	62.3
2018/19 Debt	39.1	39.1	100%	39.1
2019/20 Debt	9.3	8.9	100%	8.9
2020/21 Debt	107.3	107.3	100%	107.3
2021/22 Debt	38.3	38.2	100%	38.2
2022/23 Debt	79.9	78.9	100%	78.9
2023/24 Debt	150.1	149.6	100%	149.6
2024/25 Debt	137.0	135.0	75%	101.3
2025/26 Debt	450.1	147.5	50%	73.8
2026/27 Debt				
Q1 Apr		311.1	15%	46.7
Q1 May		40.4	15%	6.1
Q1 Jun		118.8	15%	17.8
Total Debt o/s	**1,120.1**	**1,283.0**		**775.9**

Capital

Capital Resources

Useable Capital Resources

Useable Capital Resources	**£ 000**	**£ 000**
Balance at April 2026	1,935	
Capital Grants in 2026/27	19,853	
Capital Receipts in 2026/27	16	
Revenue Contributions		
from Earmarked Reserves	245	
Total Capital Resources 2026/27		**22,049**
Funding Applied		
Capital Grants	(19,853)	
Revenue Contribution	(245)	
Capital Receipts	(1,688)	
Total Capital Prog funding applied 2026/27		**(21,786)**
Total Capital Resources March 2027		**263**
Capital Receipts Reserve (Whitworth)		38
Capital Receipts Reserve (unallocated)		225

Capital Programme

The Capital Programme for 2026/27 (approved in March 2026) was £30,177k, this includes:

- £11,347k for the Capital Regeneration Programme;
- £6,200k for the Waste Transfer Station;
- £2,500k for a Leisure Facilities upgrade
- £2,144k for the Vehicle Replacement Programme;
- £1,579k for the Marl Pits Decarbonisation Programme
- £1,237k for the 3G Football pitch upgrade;
- £1,021k for the purchase of properties for Supported Accommodation;
- £600k for the extension of Haslingden cemetery;
- £606k for the Haslingden Big Lamp project
- £473k for improvements to Stubbylee Hall
- £360k for the Pride in Place capital projects
- £490k for General Building renovations
- A provisional estimate of £1,000k for DFGs.

A further £7,702k of slippage had been included at the start of the year, relating to projects which were ongoing at the end of 2025/26, with prior year allocations not yet spent. This includes £1,516k relating to DFGs. Items of estimated slippage and the associated funding arrangements are shown in the table on page 34.

The following are capital projects that have been approved in the current year (2026/27), giving an additional total of £643k, this includes:

- £533k of additional DFG funding has been added to the base programme, resulting from actual grant received of £1,533k.
- £110k relating to improvements to the Edgeside Park play area, with additional part funding from the Derbyshire Environmental Trust and Pride in Place.

Financing the Capital Programme

The Useable Capital Receipts Reserve holds the balance of the funds generated from the sale of Council assets. The balance brought forward at 1st April 2026 is £1,935k. This represents the most effective method of financing the planned Capital spend in 2026/27. It is estimated that £1,688k will be applied from the Capital Receipts Reserve in 2026/27.

The total grant income for the approved capital programme is £19,853k (including DFGs). Current funding for the slippage brought forward into the 2026/27 capital programme, and the additional projects in 2026/27, consists of a mixture of resources, namely grants, capital receipts and (internal) borrowing.

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Capital Programme Spending

Capital Programme 2026/27	Original Cap Prog £000	Revised Cap Prog £000	Spent (including Commitments) £000	Full-Year Forecast £000	Variance (Adv)/Fav £000	Estimated Slippage £000
IT Software & Equipment	-	26	26	26	0	0
Operations	2,204	2,391	1,067	2,388	3	3
Communities	1,867	1,975	110	383	1,592	1,592
Housing	2,021	4,316	739	2,930	1,386	1,386
Property Repairs & Maint	490	590	92	590	-	-
Car Parks General 22-26 MTFS	30	30	-	-	30	30
Haslingden 2040 NLHF	606	785	715	785	-	-
Waterfoot	-	-	51	51	(51)	-
Stubbylee Hall	473	473	-	473	-	-
Carbon Reduction Fund	100	129	17	129	-	-
Net Zero Terraced Streets	-	-	(1)	-	-	-
PSDS Marl Pits Decarbonisation	1,579	1,575	1,376	1,575	-	-
Whitaker Park	-	333	143	343	(10)	-
Food Waste Collections	-	89	51	89	-	-
Waste Transfer Station	6,200	6,200	2,145	6,200	-	-
Leisure Facilities upgrade	2,500	2,500	-	250	2,250	2,250
Legacy Liabilities	400	374	-	-	374	374
Capital Regeneration Projects (LUF)	11,347	16,376	4,979	16,376	-	-
Pride In Place	360	360	26	360	-	-
	30,177	38,522	11,538	32,948	5,574	5,635

Slippage items bfwd at end of 2025/26	Costs '£000	Indicative Funding Arrangements			
		Grants/ Contrib'n	Capital Receipts	RCCO (reserves or S106)	RBC Int Borrow
Communities Directorate					
Football Pitch Upgrade	108	108			
Sub-total Communities	**108**	**108**	**-**	**-**	**-**
Operations					
Vehicles / Equipment	187				187
Food Waste Collections	89				89
Sub-total Operations	**276**	**-**	**-**	**-**	**276**
Economic Development Directorate					
Carbon Reduction Fund	25				25
Haslingden 2040 NLHF	179	179			
Whitaker Park	223				223
General Building Renovations & Maintenance	100				100
Sub-total Econ Devmt	**527**	**179**	**-**	**-**	**348**
Housing					
DFG'S - Mandatory Grants	1,516	1,516			
Supported Accommodation	246	246			
Sub-total Housing	**1,762**	**1,762**	**-**	**-**	**-**
Capital Regeneration Projects	**5,029**	5,029			
Total	**7,702**	**7,078**	**-**	**-**	**624**

Minimum Revenue Provision (MRP)

Minimum Revenue Provision (MRP)	MRP Budget 2025/26	MRP Required 2024/25	(Additions) / Underspend 2025/26
	£000	£000	£000
Corporate	750	695	55
	750	695	55

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

The Minimum Revenue Provision (MRP) charge for 2026/27 has reduced by £55k compared to the budget. This is due to the level of capital expenditure funded through internal borrowing in 2025/26 being lower than originally assumed when the budget was set, resulting in a lower MRP requirement for 2026/27.

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Section 106 Receipts Monitoring

The value of S106 agreements brought forward on the 1st April 2026 was £875.2k. To the end of June 2026, there have been two S106 deposits totalling £159.1k. There has been one contribution amounting to £10k applied to a project. This leaves £1,024.3k held on the balance sheet, yet to be allocated.

Section 106 Agreements 2026/27	**Third Party Projects £'000**	**RBC Revenue Projects £'000**	**RBC Capital Projects £'000**	**Total Held £'000**
Balance bfwd at 1st April 2026	264.7	54.9	555.6	**875.2**
Deposits received in 2026/27	102.0		57.1	**159.1**
Deposits applied in 2026/27		(10.0)		**(10.0)**
Current Balance	**366.7**	**44.9**	**612.7**	**1,024.3**

Section 106 Agreements in detail	**Third Party Projects £'000**	**RBC Revenue Projects £'000**	**RBC Capital Projects £'000**	**Total Held £'000**
Balance bfwd at 1st April 2026	**264.7**	**54.9**	**555.6**	875.2
Douglas Rd		(10.0)		**(10.0)**
Land West of Market St, Edenfield			57.1	**57.1**
Haweswater Aqueduct - Haslingden	102.0			**102.0**
Current Balance	**366.7**	**44.9**	**612.7**	**1,024.3**

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Council Tax & NNDR Collection Rates

Cumulative Collection Rates	Council Tax							Business Rates							
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
April	10.04	10.90	10.44	10.11	10.09	10.10	10.03	12.22	10.24	8.60	12.78	12.79	12.17	9.25	11.32
May	18.96	19.70	19.44	19.48	19.04	19.03	18.88	21.07	18.89	16.20	31.81	21.29	20.42	17.19	19.29
June	27.62	28.70	28.35	28.19	27.89	27.88	27.69	28.68	25.62	24.30	28.16	28.19	28.00	25.44	29.67
July	36.56	37.66	37.21	37.09	36.96	36.81		37.37	33.92	33.96	35.83	36.52	36.83	35.37	
August	45.24	46.71	46.21	46.01	45.05	45.90		50.82	48.55	47.63	47.86	51.19	49.10	48.57	
September	54.29	55.43	55.64	54.92	54.93	54.51		58.34	57.84	56.05	55.54	58.11	58.14	56.80	
October	63.29	71.16	64.55	64.03	63.36	63.42		67.52	68.97	64.90	64.73	65.99	65.08	65.08	
November	72.30	78.43	73.49	72.93	72.93	72.16		74.26	77.15	73.09	74.88	74.92	74.41	73.10	
December	80.90	82.12	82.25	81.50	80.96	80.92		82.70	85.92	81.41	81.91	81.93	82.70	81.41	
January	89.90	90.96	91.22	91.05	90.25	89.82		90.91	90.17	89.30	94.79	90.27	91.17	89.23	
February	92.37	93.43	93.85	93.37	93.12	92.79		95.00	93.66	95.13	94.73	94.23	94.68	93.94	
March	95.72	95.59	95.95	95.75	95.31	95.40		97.78	94.19	98.15	98.85	98.60	98.56	98.78	

Collection rates for Council Tax are reducing, it is likely that this is the result of the continuing cost of living crisis. However, the rates of decline are low and collection rates remain at relatively high levels.

For Business Rates, the situation is harder to gauge as collection rates were distorted in 2022/23 by the Covid relief, which the Government distributed. 2023/24 was also distorted by the transitional reliefs given to businesses, due to the Business Rates revaluation, which were applied in April 2023. The level for Q1 remains in line with the average of the previous years.

Council Tax Collection Fund

At the time of this report, the estimated deficit on the Council Tax collection fund is forecast at £351k. This includes a £2,232k provision for doubtful debts. This year RBC's share of the Council Tax is 13.56%, equating to £46k of the forecast deficit.

Council Tax Forecast 2026/27	**Q1 £'000**
Council Tax Collectable (after Discounts & Exemptions)	55,682
less Doubtful Debt Provision	(2,232)
	53,450
less Precepts for 2026/27:	
Lancashire County Council	(38,467)
Police	(6,243)
Fire	(2,022)
Rossendale Borough Council	(6,985)
Whitworth Town Council	(84)
	(53,801)
Surplus / (Deficit)	**(351)**
RBC Share = 13.56%	**(46)**

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

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.

Business Rates Collection Fund 2026/27	**NNDR1 £000**	**Q1 £000**
Net Liability Due	**16,330**	**16,525**
Use of Appeals Provision	-	-
Less Cost of Collection Allowance	(95)	(95)
Less Doubtful Debt Provision	(852)	(852)
Less Appeals Provision	(136)	(136)
Less Renewables 100% to RBC	(369)	(369)
S31 grants to collection Fund	6,206	5,947
Net NNDR due	**21,083**	**21,020**
Transitional reliefs	195	113
Less Precepts	(21,278)	(21,278)
Cash Surplus/(Deficit)	**-**	**(146)**
RBC Share = C x 40%	-	(58)
Central Government share 50%		(73)
LCC and Fire share 10%		(15)

The Business Rates collection fund is predicting a deficit of £146k for 2026/27. The Council retains a 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 will be £58k.

Whilst there is an adequate appeals provision within the Collection fund to cover the cash refund due on any appeals, the rateable value reduction of any successful valuation appeals will adversely affect the Council's in-year cashflow. This is 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. However, it should be noted that there are no outstanding appeals from the 2017 list.

From 2026/27, traditional business rates pooling arrangements were effectively brought to an end as a result of the Government's Business Rates Retention System reset and Fair Funding Review. The result is the shifting back towards redistribution through the national funding system rather than authorities collaborating through voluntary pooling arrangements.

RBC General Fund	**NNDR1 £000**	**Q1 £000**
Business Rates Income	21,278	21,133
RBC Share = 40%	8,511	8,453
Plus Top Up / (Tariff)	(6,219)	(6,219)
Subtotal	2,292	2,234
RBC Baseline Funding Level used in Budget	2,382	2,382
Growth/(Reduction) for Levy Calculations	**(90)**	**(148)**

The forecast safety net of £0.090m at NNDR1 is now predicted as a safety net of £0.148m due to the forecast in-year deficit.

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

Business Rates Summary	NNDR1 £000	Q1 £000
Business Rates Growth/(Reduction) 2026/27	(90)	(148)
Safety net/(levy)	90	148
Renewable Energy	369	369
Overall Gain/(loss)	**369**	**369**
Business Rates Retention Reserve Bfwd	3,113	3,113
Business Rates Cash Surplus/(Deficit) 2026/27	369	369
Less Budgeted Utilisation	-	-
Total Retained Business Rates Resources Cfwd	**3,482**	**3,482**

The table shows the potential impact on the Business Rates Retention Reserve. The renewable energy element of funding is retained 100% by RBC and will be contributing to operational reserves.

Monthly Financial Monitoring Report 2026/27 Q1 June 2026

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 annual 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.

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

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

Full Time Equivalent (FTE)
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.

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.

MUFG Corporate Markets (formerly Link Asset Services)
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) and Department for Levelling Up, Housing and Communities (DLUHC) has been redesignated as the Ministry of Housing, Communities and Local Government, or MHCLG.

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

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

Provisional
Best forecast given current knowledge.

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

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.