

Subject:	2019/20 Corporate Priorities, Budget, Council Tax and The Medium Term Financial Strategy		Status:	For Publication	
Report to:	Cabinet		Date:	13 th February 2019	
Report of:	Head of Finance		Portfolio Holder:	Resources	
Key Decision:	<input checked="" type="checkbox"/>	Forward Plan	<input checked="" type="checkbox"/>	General Exception	<input type="checkbox"/>
				Special Urgency	<input type="checkbox"/>
Equality Impact Assessment:	Required:	Yes	Attached:	Yes	
Biodiversity Impact Assessment	Required:	Yes/No	Attached:	Yes/No	
Contact Officer:	Philip Seddon		Telephone:	01706 252465	
Email:	philseddon@rossendalebc.gov.uk				

1.	RECOMMENDATIONS
1.1	That the Cabinet recommend to Council a 2019/20 Council Tax rate for Band D of £274.12, being a 2.99% increase.
1.2	That Cabinet recommends to Council the use of £511k (<i>subject to any final Member decisions</i>) from the Transitional Reserve, £Nil from the Council Tax collection fund and £1.2m from the Business Rates Retention reserve to support the 2019/20 annual budget.
1.3	That the Cabinet recommends to Council a net revenue budget for 2019/20 of £9,931,000 (<i>subject to any final approval of costs & savings</i>).
1.4	That Cabinet considers the Fees and Charges as noted in Appendix 1 and makes any further recommendation to Council.
1.5	That the Head of Finance be instructed to prepare the technical resolutions necessary to give effect to these proposals.

2. PURPOSE OF REPORT

2.1 The Purpose of the report is to enable Cabinet to consider and recommend to Full Council the Revenue Budget and level of Council Tax for 2019/20, together with implications for the Council's Medium Term Financial Strategy (MTFS).

3. CORPORATE PRIORITIES

3.1 The matters discussed in this report impact directly on the following corporate priorities:

- **A clean and green Rossendale:** our priority is to keep Rossendale clean and green for all of Rossendale's residents and visitors, and to take available opportunities to recycle and use energy from renewable sources more efficiently.
- **A connected and successful Rossendale that welcomes sustainable growth:** our priority is to ensure that we are well connected to our residents, key partners and stakeholders. We want to make the most of every pound we spend and we are always looking for new and innovative ways to make the resources we do have, work harder for us.
- **A proud, healthy and vibrant Rossendale:** our priority is to ensure that we are

creating and maintaining a healthy and vibrant place for people to live and visit.

The primary focus of the Council's budget setting is to support its Corporate priorities.

4. RISK ASSESSMENT IMPLICATIONS

- 4.1 **Section 25 Report:** As part of the final recommendations to Council Section 25 of the Local Government Act 2003 places a requirement on the Chief Financial Officer of each local authority (in Rossendale this is the Head of Financial Services) to advise councillors during the budget process on “the robustness of the estimates made for the purposes of the budget calculations and the adequacy of the proposed financial reserves”. This provision is designed to ensure that Member have information which will support responsible financial management over the longer term. Given the significant use of reserves, for the second consecutive year, in balancing the 2019/20 budget reference must be made, this year, to continuing financial pressures facing the Council and the limited/finite reserves available (appendix 2).
- 4.2 **Council Tax:** In setting the 2019/20 Budget Members should continue to plan and give due regard to the continued financial challenges over the medium term. In particular Members should be aware of the future implications for the Council's financial resources of any Council tax freeze or any increase below the Governments referendum trigger of the higher of £5.00 or 3%.
- 4.3 **Reserves:** Members should note that the budget proposals for 2019/20 put a planned reliance on the use of Council reserves in order to produce a balanced budget. All other things being equal this reliance is set to decrease over the medium term as the forecast deficit declines, albeit the use of this reserve will total £1.2m over the MTFS period.
- 4.4 **Resources:** In previous years, financial pressures have been reported namely the impact of the reduction in the annual value of New Homes Bonus (now c. £485k pa from a previous peak of c. £1m pa). 2019/20 was the final year for NHB growth and will be replaced in future by a Housing Delivery Test, the details of which and its financial incentives have not yet been released.
- 4.5 **Funding gap:** The medium term financial forecast indicates an underlying deficit of c. £0.7m (subject to the assumptions noted below and before future savings initiatives). Members must continue to give due consideration as to how they are to bridge this annual deficit going forward, in order to produce legally balanced budgets for the future. Subject to the above the maximum resources available to the Council are clear (both annual and reserves), therefore, the Council must address its annual net cost base in order to identify expenditure outside its statutory and contractual commitments and to ensure it has the appropriate annual resources to support its cost base.
- 4.6 **NNDR Pooling & the 2019/20 “75%” pilot:** Members have previously agreed to enter into a pooling arrangement at the risk of forfeiting the Council's safety net, should income fall below the Council's baseline (ie more than a 7.5% fall). That said, the current level of business rates is above the Council's baseline target and is assumed to continue in future years. The impact of the original pooling together with the renewable business rates revenue is estimated to be worth c.£1.0m pa, which is an increase of £200k on previous years. For 2019/20 the Council and other Lancashire partners has been a successful applicant to a 75% retention pilot scheme, alongside a number of other pilots across the country. All things being equal this should add a further £200k of resources to the Council, for one year only. However, the future impact of permanent changes to the “75% local retention” of business rates as from 2020/21

is currently out for consultation. Future changes to the Council's share of business rates together with the Government's Fair Funding review is the biggest risk to the Council's MTFS. The worst case scenario being that the gains the Council has previously earned (ie £1m pa) will be taken away, entirely or in part, as baselines and tariff are adjusted for the future. We are unlikely to know the full impact for 2020/21 and beyond until December 2019.

- 4.7 **Pay:** The MTFS reflects the national pay agreement of 2% pa for the two years 2018/20. A further 2% pay award had been assumed throughout the remaining years of the MTFS, being equivalent to national inflation targets.

The budget also assumes, as in previous years a £150k saving as a result of natural staff turnover and the vacancy saving this creates. With a near full contingent of staff, this will be a challenging target.

- 4.8 **Ex Rosso depot:** As part of the consideration for the sale of Rossendale Transport Ltd (Rosso), the Council acquired the Haslingden depot. The previous MTFS assumed a net contribution of £150k pa. Recent negotiations to achieve this goal, by way of a sale, have broken down due to the buyer withdrawing for reasons beyond the control of Officers. The property is therefore being remarketed for sale or lease. Given the circumstances its value and contribution to the MTFS has now been deferred until 2021/22 when sale receipts will be used in Spinning Point Phase 2 (as presented to Members in December 2018) or if leased will generate a separate income stream. Other steps are in place to mitigate the impact of business rates.

- 4.9 **Corporate Risk register:** Given the current financial uncertainty, the estimated future financial gap the MTFS and its assumptions the risk score remains in the red zone for the purposes of the Council's risk register/matrix.

5. BACKGROUND AND OPTIONS

- 5.1 For a number of years the Council has continued to reduce its net revenue expenditure in line with, initially its own efficiency agenda and more so, of late, the impact of the Government's 2015 Comprehensive Spending Review and the proposed changes to Local Government Financing over both recent years and the future. This has resulted in all District Council's being now reliant on the income they generate from their own locality, be it from: residents, property, and/or businesses.

5.2 One-off Cost Pressures or Investment

There are no specific proposals for cost increases for 2019/20 not already approved by Members.

- 5.3 **Net Revenue expenditure:** Previous updates to the MTFS have assumed an annual increase in Council Tax of 2.99% per annum in line with the Government's maximum of 3% being the trigger point for a local referendum.

Subject to the above, the 2019/20 net budget estimates, resources and future forecasts are as follows:

	2018-19 £000	2019-20 £000	2020-21 £000	2021-22 £000	2022-23 £000
Budget Estimates	10,031	9,931	10,064	10,104	10,264
Estimated Funding:					
Council Tax (+2.99%)	5,384	5,591	5,758	5,930	6,108
Council Tax - growth in base (0.62%)	-	-	36	71	107
Revenue Support Grant	189	-	-	-	-
NNDR (Business rates baseline funding)	2,097	2,144	2,187	2,231	2,277
New Homes Bonus	684	485	295	213	42
Collection Fund Surplus - Council Tax	80	-	-	-	-
NNDR Retained / Pooling	800	1,200	1,000	1,000	1,000
Resources	9,234	9,420	9,276	9,445	9,534
Surplus / (further savings required)	(796)	(511)	(789)	(659)	(729)

The potential future changes with regard to cost pressures and possible savings currently being explored by officers some of which were identified in the October 2018 MTFS update are as follows:

Potential changes	2020-21 £'000	2021-22 £'000	2022-23 £'000
Continued reduction in DWP Admin Subsidy	-12	-24	-36
Whitaker Museum - reduction in support post Lottery bid (current c. £90k)	-	20	20
Annual capital contribution (Current £100k) reduce	25	25	25
Internal Audit fees - reduce days	5	5	5
Spinning Point Phase 1 - Net benefits	30	30	30
Fees and charges: annual increase by at least inf'n of 2%	30	60	90
CLAW - Grant / efficiencies	10	10	10
<i>Whitworth Town Council (end special Council Tax Support grant)</i>	4	6	8
Operations: Commercial activity / increased productivity	30	80	80
Digital transformation & service delivery	250	250	250
ICT saving / efficiencies	20	30	40
Review of grant funding	10	10	10
1 -New Commercial Investments (c. 7.8% gross, 5.8% funding)	18	19	20
2 -New Commercial Investments (c. 7.8% gross, 5.8% funding)	-	18	19
Spinning Point Phase 2: 40% Share of Bus' Rates	-	120	120
Spinning Point Phase 2: Investment returns	-	-83	166
Volume & Technical (contingency)	-100	-100	-100
Total	320	476	756

There are clearly some key and challenging projects above not least:

- Spinning Point phase 1 & 2
- Disposal or Lease of the ex-Rosso depot
- New commercial/property activity
- Digital transformation

This therefore gives an overall MTFS (funded in the earlier years from Transitional Reserves) as follows:

	2018-19 £000	2019-20 £000	2020-21 £000	2021-22 £000	2022-23 £000
Initial funding gap	(796)	(511)	(789)	(659)	(729)
Potential net future savings	0	0	320	476	756
Revised funding (gap) / surplus	(796)	(511)	(469)	(183)	27

NB

1. *The above demonstrates an annual deficit which in the immediate periods is funded through the use of the Transitional Reserve. The total value of this reserve is estimated to be £2.0m at 31st March 2019 (subject to the close down of 2018/19), enough to fund the reducing deficit*
2. *The draft budget book for 2019/20 is included at Appendix 3*

The Key assumptions (and in some cases changes to the October 2018 Cabinet update) report are:

1. Budget estimates:
 - a. Annual pay award 2% pa 20/21 onwards – this is in line with the current 2 year pay agreement (2018-20) and the lifting of the Public Sector pay cap (1% equates to c.£60k, inclusive of on costs).
 - b. Assumes an annual staff vacancy saving of £150k pa – no change to assumptions and is proving challenging in 2018/19.
 - c. Pension costs for future service remains at 15.6% of gross pay, however, early indications from the actuary suggest an increase in rates, following the 2019 valuation, to 17.2% c £80K pa. See also comments in para 5.6 below.
2. Council tax to continue to increase at 2.99% (previous MTFS 1.99%) with growth in the tax base of 0.62% pa (previously 0.62%). 3.0% is the Government's maximum before triggering a local referendum.
3. The Governments draft settlement (December 2018) confirmed the NNDR baseline funding increase by £161k as assumed in the October MTFS update, therefore reversing the negative RGS threat for 19/20 previously assumed in February 2018 and as indicated in the previous 4 year settlement.
4. NNDR:
 - a. The benefits of the existing pooling arrangement are forecast to increase by an underlying £200k pa to £1m as from 2019/20. This is based on the outcome for 17/18 and current 18/19 forecasts.
 - b. However, for 19/20 pooling only - Along with the majority of Lancashire local authorities (all but Lancaster) the Council has agreed to an application to be a 75% Business rates retention pilot for 2019/20 (one year only) – this application has been accepted and approved by central government. The financial benefit to Rossendale is estimated to be at least £200k for 19/20 only (and is now included in the MTFS). Beyond 19/20 the outlook is extremely uncertain as 2020/21 will see the introduction of the Government's own proposals for the 75% retention of business rates. The MTFS does assume a neutral financial

position, ie no further gains or losses when compared to the existing pooling arrangements and its previous growth benefits. This means that the financial benefits from growth in the tax base, since the introduction of the retention of local business rates is still retained by councils and is not taken away by any changes to baseline funding or tariffs paid. Given the Government's current consultation on business rates retention and the Fair Funding review, **this is a significant assumption risk** given the value of business rates above our baseline (ie £1m pa) and factored into our future core annual funding assumptions. **The 20/21 and future position could be that all or some proportion of the £1m growth, previously gained over the last 3, years will be taken away from Council.**

5. New Home Bonus (NHB) as per Government's latest consultation will cease after 19/20. The previous 0.4% threshold has not changed for 2019/20. For 2019/20 and the next 3 years the Council has earned a further £42k annually.

5.4 Changes in the base budget costs between 2018/19 and 2019/20 are as follows:

	£000s
2018/19 Base Budget	10,031
Employment costs	171
Inflation	71
Savings	(99)
Volume & Technical changes	(243)
2019/20 Base Budget	9,931

(i) The main savings changes are noted below:

	£000s
MRP savings	14
Ops efficiency target	20
Licensing (skills test volume reduction)	40
Commercial property review	20
Interest	5
Total savings	99

(ii) The key net changes in increased Volume & Technical are noted below:

	£000s
MRP Savings	105
Revenues & Benefits service	(43)
Benefits Admin Subsidy	(20)
Public Protection Unit	115
Garden Waste	145
Recycling Income	(37)
Property Income & costs	(58)
Interest	8

Fees & Charges	14
Various minor changes	14
Total net savings	243

5.5 The level of Council Tax for 2019/20

Council will make its final recommendations on 27th February 2019

Other precepting authorities will announce their Council Tax changes as follows:

- Lancashire County Council – x February 2019
- Lancashire Fire & Rescue – x February 2019
- Lancashire Police & Crime Commissioner – x February 2019
- Whitworth Town Council – 24th January 2019

The current Band D Council Tax for 2018/19 and the previous change across Rossendale is as follows:

Precepting Body	% Increase	2018/19	% Share
		Band D £	
Rossendale BC	2.99%	266.17	14.7%
Lancashire County Council *	2.99%	1,212.17	67.1%
LCC Adult Social Care *	3.00%	82.75	4.6%
Combined Fire Authority	2.99%	67.46	3.7%
Police & Crime Commissioner	7.25%	177.45	9.8%
Total (Excl' Whitworth)	5.54%	1,806.00	100.0%
Whitworth Parish Council	4.74%	24.10	
Total Whitworth Parish	5.53%	1,830.10	

* percentage increase is based on the total combined tax level

Council Tax Base

The Council Band D Tax base has increased by 167 homes, 0.83% to 20,396 Band D equivalents. Any variation through actual billing will be reflected in the Collection Fund. Future estimated increases in the Council Tax have been assumed at 0.62% c 126 Band D equivalents. The Local Plan target is 212 pa (albeit there is no Band D equivalent published).

5.6 2019/20 Provisional Settlement and beyond

The provisional Settlement Funding Assessment for 2019/20 was announced in December 2018. The key messages arising from the settlement are:

- The overall settlement announcement was in line with our expectations having previously opted to a four year settlement deal (19/20 being the final year).
- The previous threat of negative RSG did not arise

- c. The 3% maximum annual increase (previously 2%) for Council Tax without triggering a local referendum
- d. A maximum increase of £24 for the Police, double the 2018/19 maximum.
- e. No change to the NHB threshold of 0.4% growth for its final year.

5.7 Fees & Charges

The annual budget requires that any changes to the Council's fees and charges be approved by Members. Unless there is commercial justification not to increase fees or an alternative statutory regulation, the proposal is to increase all fees and charges by the greater of 1% or CPI, as previously approved by Members. The September 2018 the consumer price index published annual inflation at 2.4%%.

A full list of fees (including previous year comparisons) are included at Appendix 1.

5.8 Bridging the Council's budget funding gap

As from 2018/19 the Council faced a significant funding deficit. This continues in 2019/20 and which has some additional risk beyond the initial c.£700 annual gap identified above. Therefore, amongst other things, the Council should continue to give consideration to:

- The future levels of Council Tax
- Maximising the returns to Council from Business rates revenues
- The Council's ability to support non-statutory activities, other partner/community organisations and their alliance to the Council's corporate priorities.
- The future quality of statutory service provision
- Any remaining efficiencies within Council services and ensuring support services are appropriate.
- The Council's ability to exploit new commercial and revenue generating opportunities, albeit, in the main material returns will be medium to long term particularly when borrowing is involved.
- Treasury management initiatives and maximising the strength of the Council's balance sheet resources. Historically this was the use of internal borrowing but this is becoming less of an opportunity as we use our cash reserves.
- A continual review of internal structures and taking advantages as opportunities arise.
- Ensuring any contractual renewals and arrangements are to the best advantage of the Council.
- Transformational change opportunities in the delivery of core Council services.

COMMENTS FROM STATUTORY OFFICERS:

6. SECTION 151 OFFICER

6.1 The key financial matters are dealt with above.

6.2 The matter of any increase in Council Tax is a matter for Members. In making their decision Members should give consideration of the deficit facing the Council over the medium term. Given the Council's future deficit an increase of 2.99% in Council Tax is recommended by the s.151 officer.

6.3 The Council continues to face a funding gap challenge when compared to the available

resources of c. £9m for future years and the savings/efficiencies already made in previous years. Given that the Council has a statutory duty to produce annually a balanced budget it is legally bound to find a solution to the estimated future funding gap. There are also some high risk assumptions in the forecast, as previously noted. Ultimately the use of reserves to balance the funding gap is both finite and financially an inefficient use of limited resources and means that reserves are not available for other longer term community benefit or annual financial returns that other projects may bring.

6.4 Key Message:

It is clear that given the 2019/20 cost base and the financial gap over the longer term that Council needs to continue develop plans, during 2019/20, to reduce its net cost base by at least £700k pa in order to avoid initial reliance on limited reserves and to deal with the future resource deficit. Therefore, the Key messages for the medium term are as follows:

- 1. Council must continue to increase Council Tax in line with the Governments maximum thresholds.*
- 2. Council must give further consideration in its financial planning to either reduce costs or increase revenues.*
- 3. The introduction of the national “75 Business Rates Retention Scheme” as from 2020/21 and the results of the Fair Funding review could materially impact negatively on the Council’s current share of annual business rates; increasing the MTFs pressure even further.*

7. MONITORING OFFICER

7.1 No further comments.

8. POLICY IMPLICATIONS AND CONSULTATION CARRIED OUT

8.1 The Equality Act 2010 requires the Council to have due regard in the exercising of its functions to three considerations. The need to:

- Eliminate discrimination. Harassment and victimisation and any other conduct that is prohibited by or under the Act.
- Advance equality of opportunity between people who share a relevant protected characteristic and people who do not share it.
- Foster good relations between people who share a relevant protected characteristic and those who do not share it.

The amount of regard that is “due” is set out in the Act and will depend on the circumstances of the case. Under the general equality duty there is a requirement to engage with people with protected characteristics and to have an adequate evidence base for Council decision-making.

The duty to inform, consult or involve requires that the council must involve communities and those directly affected at the most appropriate and proportionate level in ‘routine functions, in addition to one-off decisions.’ Further, under the duty of Best Value the Council is required to consult representatives of a wide range of local people; this should include local voluntary and community organisations and small businesses in such consultation.

8.2 Consultation carried out with:
Cabinet and Management Team.
Members (Cabinet MTFs update – October 2018).

9. CONCLUSION

9.1 The Council must remain focused on identifying and delivering further efficiencies and income in order to ensure annual balanced budgets over the immediate and medium term.

It must also ensure that all its budget resource allocations are directed to the core functions of the Council and that the use of its resources has clear links to the Council's Corporate Priorities.

Background Papers	
Document	Place of Inspection
Previous updates to the MTFS	Rossendale Borough Council website
Government's Financial Settlement	DCLG website

INITIAL EQUALITY IMPACT ASSESSMENT

Name of Policy, Decision, Strategy, Service or Function, Other: (please indicate)	Setting of Council Tax, annual Budgets and updating the Medium Term Financial Strategy	
Lead Officer Name & Job Title :	Philip Seddon – Head of Finance	
Department/Service Area:	Finance	
Telephone & E-mail Contact:	01706 252465	
Date Assessment:	Commenced: 25 th January 2019	Completed: 14 th February 2019

We carry out Equality Impact Assessments (EIAs) to analyse the effects of our decisions, policies or practices. The EIA should be undertaken/started at the beginning of the policy development process – before any decisions are made.

1. Overview

The main aims/objectives of this policy¹ are:
To ensure that the Council sets a budget and Council Tax in line with its Corporate priorities, statutory responsibilities and in line with its need for financial resources in both the coming year and throughout the medium term.
Given the circumstance and context of the annual budget a full assessment is not deemed necessary.

(Refer to **EIA Guidance** for details)

Is the policy or decision under review (please tick)

New/proposed

Modified/adapted

Existing

INTERNAL ONLY

MANAGEMENT ACTION REQUIRED (to be completed by the relevant Head of Service following review by Management Team / Programme Board)

- Outcome of EIA agreed/approved by Management Team / Programme Board:
Yes No
- Is a full EIA required Yes No
- Referred back to Assessor for amendment : N/A
- Published/made publicly available on: 5th February 2019

Signed: ...PJ Seddon..... (Head of Service / Director)

Date: 31/01/19

Date of Review²: January 2020

[To be completed by Lead Officer]

¹ Policy refers to any policy, strategy, project, procedure, function, decision or delivery of service.

² This date will be set on an annual basis as default for review unless otherwise specified by you.

Responsible Section/Team		Version	
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2. Equality Impact

Using the table below please indicate whether the policy/strategy/decision has a positive, negative or no impact **from an equalities perspective** on any of the protected equality groups listed below. **Please also give consideration to wider equality of opportunity and community cohesion impacts within and between the groups identified. If you have identified any negative impact and mitigating actions are not sufficient, you will need to complete a Full Equality Impact Assessment.**

Equality		Positive Impact (It could benefit)	Negative Impact (It could disadvantage)	Reason and any mitigating actions already in place (to reduce any adverse /negative impacts or reasons why it will be of positive benefit or contribution)	No Impact
Age	Older people	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
	Younger people and children	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Disability	Physical/learning/mental health	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Gender Reassignment	Transsexual people	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Pregnancy and Maternity		<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Race (Ethnicity or Nationality)	Asian or Asian British people	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
	Black or black British people	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
	Irish people	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
	White British	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
	Chinese people	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
	Gypsies & Travellers	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
	Other minority communities not listed above (please state)	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Belief or Religion		<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Sex	Women	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
	Men	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Sexual Orientation	Gay men, gay women / lesbians and bisexual people	<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Marriage and Civil Partnership (employment only)		<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Contribution to equality of opportunity		<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Contribution to fostering good relations between different groups (people getting on well together – valuing one another, respect and understanding)		<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>
Human Rights http://intranet/site/scripts/documents_info.php?categoryID=86&documentID=251		<input type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>

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