


Cabinet 3rd December 2014	 TOWER HAMLETS
Report of: Chris Holme, Interim Corporate Director of Resources	Classification: Unrestricted
Medium Term Financial Plan Update 2015-18	

Lead Member	Cllr Alibor Choudhury (Cabinet Member for Resources)
Wards affected	All
Community Plan Theme	One Tower Hamlets
Key Decision?	Yes

1 SUMMARY

- 1.1 On the 23rd of July 2014 Cabinet received an update on the budget position for 2014/15 and the outlook for 2015/16 and 2016/17. Subsequently, there has been detailed review of the underlying assumptions in order to inform the budget setting process. This review has also examined the risk and opportunities relating to extending the current MTFP forecasts to 2018/19.
- 1.2 This report details the key assumptions that underpin the 2015/16 position and highlights the main changes. It also details progress to date in developing savings options to meet the budget gap of £28.4m. Further changes could arise from the Chancellors Autumn Statement, and the Local Government Finance Settlement, due in December 2014. Any issues arising from these announcements will be incorporated into the budget report in January 2015.
- 1.3 Assumptions regarding resources for 2016/17 onwards have also been revised, although at a very high level given that there will be a new parliament and spending review in 2015. The report details the key assumptions around:
- The likely financial resources that could be available to the Council
 - The likely cost of providing existing services assuming agreed savings are delivered
 - Any emerging growth pressures
 - Estimated savings that would be needed to deliver a balanced and sustainable budget
- 1.4 These assumptions may change over time as a result of government policies, economic factors or local decisions and thus will need to be closely monitored through existing financial and performance monitoring

processes.

2 RECOMMENDATIONS

The Mayor in Cabinet is recommended to:

- 2.1 Note the changes to the draft budget position for 2015/16;
- 2.2 Agree the package of savings proposals for 2015/16 detailed in Appendix 1, taking into account the equality analyses set out in Appendix 2;
- 2.3 Agree that further business case refinement and consultation can be carried out on the proposals where necessary;
- 2.4 Consider the responses to consultation on savings proposals set out in Section 10 and included, as appropriate, in equality analyses;
- 2.5 Note the early indications of the financial position 2016/17 onwards, subject to the Autumn Statement and Local Government Finance Settlement;
- 2.6 Note that the financial position is subject to volatility and that developments in Government policy and their implications on MTFP planning assumptions will be monitored closely and reported back at regular intervals;

3 REASONS FOR THE DECISIONS

- 3.1 The authority is under a duty to set a balanced and sustainable budget and needs to plan the use of resources in such a way that it can deliver its statutory responsibilities and priorities as well as meeting local people's aspirations.
- 3.2 A Medium Term Financial Plan is required to enable financial pressures and risks to be modelled, allowing resourcing decisions to be made in a planned and structured manner. This is especially pertinent when overall resources are reducing, and unaffordable spending commitments need to be avoided.

4 ALTERNATIVE OPTIONS

- 4.1 The authority has a duty under best value to deliver services within available resources, while ensuring value for money in the use of these resources and managing risks through effective financial planning.
- 4.2 The authority could choose to examine options at a later date, with more certainty over the exact level of government funding. This would inevitably lead to delays in implementation and delivery, increasing savings targets for future years.

5 BACKGROUND

- 5.1 The medium term financial planning process is an essential part of the authority's resource allocation and strategic service planning framework. The MTFP integrates strategic and financial planning, and translates the Strategic Plan priorities into a financial framework that enables policy initiatives to be delivered within available resources, and ensures that those resources are aligned to priority outcomes.
- 5.2 The Mayor has set the following principles for the Medium Term Financial Plan, building on the priorities set in previous budgets:
 - Protecting the vulnerable and the services residents rely on
 - Reducing the cost of living for residents

- Creating growth and regeneration
 - Being a lean, flexible and citizen centred Council
- 5.1 The Council agreed a balanced budget for 2014/15 and a Medium Term Financial Plan (MTFP) that showed a budget gap of £28.4m in 2015/16 and a further £39.0m in 2016/17, after use of £24.3m and £14.1m from general reserves in these respective years.
 - 5.2 On the 23rd July 2014, cabinet were informed that the latest position on 2014/15 indicated that the authority was potentially on target to achieve a balanced budget with some risks identified in ESCW that were being mitigated.
 - 5.3 In addition, it was reported that there were no significant changes to the 2015/16 budget position agreed by Full Council back in March 2014 and that further work was being undertaken to confirm our assumptions for 2015/16. This report provides a further update on the assumptions for 2015/16 and the progress to date in developing savings proposals required to meet the £28.4m savings gap.
 - 5.4 The report also begins to look ahead into future years and presents a draft MTFP that has been extending to 2018/19.

6 NATIONAL CONTEXT

- 6.1 The national economic outlook has a major impact on the Council's MTFP. It will guide the level of government funding available, and will determine the potential for maximising the proceeds of economic growth (Council Tax, New Homes Bonus and NNDR).
- 6.2 The Chancellor's Autumn Statement and budget are accompanied by analysis from the Office of Budget Responsibility (OBR). It is fair to say that the macro economic targets contained in previous analysis have been subject to revision, as complete deficit reduction was initially targeted for 2015.
- 6.3 The following economic forecasts were assumed by the OBR in the 2013 Autumn Statement:
 - GDP growth up from 0.6% to 1.4% in 2013 and from 1.8% to 2.4% in 2014. The OBR has forecast GDP growth of 2.2% in 2015, 2.6% in 2016 and 2.7% in 2017 and 2018. From 2012 to 2018, the OBR has revised up cumulative real GDP growth by 1.4 percentage points.
 - The OBR has revised up its forecast for employment across the forecast period and expects employment to reach 31.2 million by 2018.
 - The OBR expects the rate of inflation to slow between 2013 and 2016, returning to the 2.0% target in the second half of 2016.
- 6.4 Updated estimates from the OBR as part of the March 2014 Budget revised growth projections upward to 2.7% in the current year, but concerns were also raised around low wages (less tax receipts) and reduced productivity. Inflation has fallen faster than expected, and there are fears that the Eurozone could fall into a deflationary cycle, which could adversely affect UK growth.

- 6.5 In the three months to September 2014, the UK economy grew by 0.7%, and it has now exceeded 2008 levels for the first time since the economic crisis began. However, real wages have remained stagnant, meaning that the majority of the population has still not felt the effect of growth.
- 6.6 Research from the Resolution Foundation has revealed that a record number of five million people are now in low paid jobs, defined as earning less than two thirds of median hourly pay - equivalent to £7.69 an hour. This is keeping tax revenues low as personal allowances are increasing at the same time, and the OBR has provided the following analysis on the most recent public finance data:
- “Public sector net borrowing is up £5.4 billion year-on-year in the first half of 2014-15. While income tax receipts are expected to be end-loaded this year due to income shifting around last year’s cut in the additional rate of income tax, genuine weaknesses mean it is looking likely that our full year receipts growth forecast will not be met.”*
- 6.7 The economic data is a mixed bag – the economy is definitely growing, but individual prosperity is not increasing as wages are being maintained at a low level. Lower than expected tax yields will extend the deficit, and deficit reduction, now targeted to end in 2018/19, may well be extended again after the general election. Inflation has fallen faster than expected, and as a result, interest rate increases will be delayed. There is a danger that the economic slowdown in Europe, the UK’s major trading partner, could have adverse effects on the UK economy.

7 UPDATED BUDGET POSITION 2015/16

- 7.1 The MTFP agreed by full Council in March 2014 included a net estimated general fund requirement of £311.545m for 2015/16 with a total funding envelope of £258.859m available through RSG, Council Tax and Business Rates leaving a gap of £52.685m to be met from the use of general reserves (£24.310m) and savings (£28.376m).
- 7.2 The 2014/15 budget reporting cycle included reference to work set up to examine options for delivering budget reductions within a strategic framework. One of the areas of opportunity examined was the potential for maximising the benefits of economic growth.
- 7.3 The Council’s Strategic Plan and action plan, approved by Cabinet in July, contained the following:
- Review economic growth opportunities and their implication for the Council's medium term financial strategy to 2018***
- 7.4 The above analysis of the national economy demonstrates that macro-economic risks still remain, but economic growth is undoubtedly occurring, and the Council is well placed to take advantage of the opportunities it offers. Officers have reviewed the assumptions behind the Council’s resource base over the last few months. This includes working groups set up to analyse previous trends, and the likely impact of Housing and Regeneration projects. Revised figures have been calculated for the major resource blocks:
- Business Rates

- Council Tax
- New Homes Bonus
- Reserves

Business Rates

- 7.5 The Council has a relatively high business rates base, and, in addition, receives a government top-up. This means that of the 30% growth retained by the Council, there is no upper limit – whereas tariff authorities are restrained by a government levy that limits growth,
- 7.6 Longitudinal analysis has shown that gross business rates have increased over the last 5 years. Significant growth is also starting to materialise as the national economy picks up, and growth in London is higher than the national average.
- 7.7 Re-examining the growth in rateable value, and allowing for a moderate growth trajectory based on past experience, the figures have been revised as follows:

Year	Original £000	Revised £000	Increase £000
2014/15	102,816	110,071	7,255
2015/16	104,872	113,637	8,765

Council Tax

- 7.8 Regression analysis was also carried out on housing growth in the Borough. As well as significant private sector housing development, the Council is planning to increase the affordable and social housing stock.
- 7.9 Overlaying existing increases in housing numbers, and allowing for moderate growth, the revised Council Tax projections for the Council are as follows:

Year	Original £000	Revised £000	Increase £000
2014/15	66,396	66,396	0
2015/16	67,392	68,744	1,352

New Homes Bonus

- 7.10 New Homes Bonus should broadly follow the same trajectory as Council Tax, as it is based on increases in the number of occupied properties in the Borough.
- 7.11 Applying the levels of growth to New Homes Bonus, the revised projections are as follows:

Year	Original £000	Revised £000	Increase £000
2014/15	19,478	19,478	0
2015/16	15,478	17,478	2,000

Reserves

- 7.12 The above analysis shows that some of the revised revenue assumptions have impacted 2014/15, in particular business rates. Additionally,

underspends in 2013/14 has also increased the level of reserves over the amount envisaged when the MTFP was approved in March 2014. The revised balances are as follows:

Year	Original £000	Revised £000	Increase £000
2014/15	58,445	71,137	12,692
2015/16	34,135	58,042	23,907

7.13 Following a review of the key assumptions that underpin the 2015/16 budget, a revised position is summarised in the table below:

Table 1 Latest Budget position 2015-16

Summary Draft Budget 2015-16	2015-16 Original £'000	2015-16 Revised £'000	2015-16 Change £'000
Net Service Costs	293,933	293,933	0
Growth	4,271	7,139	2,868
Inflation	5,500	5,500	0
Other Adjustments	7,841	4,655	(3,186)
Total Funding Requirement	311,545	311,227	(318)
Government Funding	(86,595)	(86,575)	20
Retained Business Rates	(104,873)	(113,637)	(8,765)
Council Tax	(67,392)	(68,744)	(1,352)
Collection fund surplus C/T	0	(800)	(800)
Total Funding	(258,860)	(269,756)	(10,898)
Budget Gap (excluding use of Reserves)	52,685	41,471	(11,216)
Use of General Fund Reserves	(24,310)	(13,095)	11,216
Savings Required	28,376	28,376	0
	31/03/2016	31/03/2016	31/03/2016
Balance on General Fund Reserves	34,135	58,042	23,907

7.14 A general allowance has been estimated for unavoidable growth and assumptions about core grants. All of these items will be further analysed and validated after the Autumn Statement is announced, and will be reported at January Cabinet along with fully costed growth proposals.

7.15 Assumptions about the level of funding available has also been reviewed and revised in line with above paragraphs. These additional resources have revised the budget gap for 2015/16 from £52.685m to £41.471m.

7.16 The net savings target for 2015/16 has been maintained at £28.376m; the need to make savings has not been eliminated, and reserves are still being used to fill the gap. Additionally, any reduction in the savings target for 2015/16 would increase the already challenging targets for future years.

7.17 There is a possibility that these figures could change as a result of the Autumn statement in December 2014. The impact of these changes will be incorporated into the January 2015 Cabinet report.

8 2015/16 Savings

8.1 During the year, Directorates have developed savings proposals, utilising principles adopted in previous year's budgets:

- **A leaner workforce:** with a particular focus on rationalising senior management; stripping out duplication and bureaucracy; and creating a flatter, more generic operational structure designed both to enable the progression of talented employees and to be more acutely focused on serving the needs of our residents.
- **Smarter Working:** more localised patterns of working; better use of new technology to enable council officers to do their jobs more effectively and at less cost and; opening up opportunities for residents to access our services in ways that reflect the realities of their lives be that in their homes, on-line, over the phone or in our offices and one stop shops.
- **Better utilisation of assets:** with a particular focus on underutilised buildings being put to better use and, where not possible, disposed of to support the council's capital programme and a root and branch review of our treasury management and capital planning arrangements.
- **Income Optimisation:** with a particular focus on ensuring that charges are set fairly and in a manner that protects our most vulnerable residents; ensuring money owed to us is collected in a timely and efficient manner; and on a review of our commercial charges.
- **Better Buying:** with particular focus on supporting local businesses to access the council's supply chain, ensuring a continuing role for the third sector in the delivery of services and ensuring that private sector contractors give value for money and deliver efficiency savings where appropriate, whilst working within the values and ethos of the council.

8.2 Given the scale of the financial challenge facing the Council in the coming years, savings plans have also considered a strategic perspective under the themes of:

- Understanding and projecting the local population
- Harnessing economic growth
- Prevention and meeting needs
- Resident-centred Service Re-design
- New Delivery Models
- Asset Management
- Workforce efficiency

8.3 The proposed savings developed on these principles ~~totalling~~ **totaling** £26.9m are included in Appendix 1. The proposals have been the subject of appropriate analysis and consultation and are in a position to be implemented. The proposals which involve staffing restructures will require further consultation and further business case refinement in accordance with the Council's procedures.

Options for further savings proposals totalling £1.5m will be reported to Cabinet in January as a result of the consultation feedback set out in paragraph 10.4.

- 8.4 Cabinet is therefore being asked to agree the package in Appendix 1 as the proposed method of delivering the necessary savings, whilst also agreeing that further work and any necessary consultation can be carried out. The January Cabinet report will provide an updated position on deliverability and any further feedback.

9 MTFP 2016/17 to 2017/18

- 9.1 Table 2 sets out the approved medium term financial plan to the end of 2016/17

Table 2: Original MTFP agreed in March 2014

	2014-15 £'000	2015-16 £'000	2016-17 £'000
Total Funding Requirement	293,933	311,545	326,204
Total Funding	(291,792)	(258,859)	(244,643)
Budget Gap (excl use of Reserves)	2,141	52,686	81,560
Use of General Fund Reserves	(2,141)	(24,310)	(14,135)
Unfunded Gap	0	28,376	67,425

- 9.2 For the purposes of future forecasting, the Council has only received indicative funding allocations for 2015/16. The funding arrangements past 2015/16 have been extrapolated from the Autumn Statement, Budget Statements and analysis by the OBR.
- 9.3 For 2016/17 and beyond, the funding envelope for local government will only be known after the May 2015 General election. Therefore it is right for the Council to focus on detailed savings plans for 2015/16, while at the same time accepting that planning for future years will contain a level of risk and uncertainty.
- 9.4 It is clear that the changes to the resource base set out above will also have a positive impact in future years. However, a number of factors need to be analysed before revised savings projections to 2017/18 can be presented to January 2015 Cabinet:
- **Growth and inflation** – there are known unavoidable pressures that can be reasonably estimated:
 - £3m per annum starting 2016/17 due increased national insurance contributions caused by the introduction of the flat rate pension scheme
 - Inflation at 1% on Salaries from 2016/17 onwards and 2.5% on other prices from the current financial year onwards.

Other areas need further analysis and details may not be forthcoming until the Autumn Statement and Local Government Finance Settlement; for example Better Care Fund, Care Act, crisis support funding etc. Costed growth schedules, including Mayoral priorities, will be presented for

approval in January.

- **Reserves** – the level of reserves was analysed in the section on resource base revisions, however Business Rates introduces an added complexity that will not be resolved until January. The Autumn Statement in 2013 introduced new discounts on Business Rates. In order that no Council would be worse off as a result, the discounts are paid for via section 31 grant. However, the discounts were estimated, and it is very likely that the actual mix of rates and section 31 grant will be very different at the end of the year. This is a key distinction – the Council will be no better or worse off over the 2 years of 14/15 and 15/16, but if the surplus is in the collection fund rather than the general fund, it will not be accounted for until 15/16. The exact position should be known when the NNDR1 form is completed in January. Further work also needs to be done on the exact phasing of reserves down to £20m, as austerity in its current form is likely to exist until 2018/19. Modelling will be developed for the January Cabinet report after the Autumn statement and Local Government Finance Settlement implications have been analysed.
 - **Council Tax** - The MTFP does not assume any increase in Band D rate council tax of £885.52. The increase in Council tax income over the period is due to anticipated increase in the number of chargeable properties. However, the final tax base report, to be revised for historical collection rates, discount reviews and further refinement of property numbers, will not be reported until January Cabinet.
- 9.5 Taking all of this into account, it is currently estimated that the budget gap excluding use of reserves for 2016/17 could be £73m, in comparison to the figure of £82m in paragraph 9.1. This would mean a savings target of approximately £30m, subject to the potential changes set out above.
- 9.6 Although the financial position has improved slightly due to economic growth in particular, the need to make substantial savings still exists – only the quantum and the profile will have altered in future years. Additionally, there are a number of risks that need to be constantly reviewed:
- Further economic volatility – UK growth is relatively strong at the moment, but there is a danger that economic factors affecting the euro zone translate into economic problems for the UK.
 - General election – a new government could choose to cut even further and after early in the new parliament.
 - System of finance – a new government could choose to alter the existing system of retained business rates, rest the system, or abandon it and replace it with another system.
- 9.7 In the medium term, opportunities may also exist if current thinking on further devolution of powers translates into a government policy agenda.
- 9.8 Adequate levels of reserves provide cover for the additional risks inherent in a time of reducing resources. The authority is in a strong position to face this situation providing key decisions are taken at the appropriate time.
- 9.9 General fund reserves stand at £71.1m as at the 31st March 2014, and the MTFP assumes that this will reduce to £20.0m. The level of reserves will

need to remain under review throughout this period of uncertainty, not at least the risks transferring from central to local government, and tight control of spending will be required to ensure spending remains within budget thus avoiding unforeseen calls on reserves.

10 CONSULTATION

10.1 Over a six week period from 10th September the Council sought local residents' views on specific savings proposals which identified a particular impact on service delivery or users. As part of the Your Borough Your Voice engagement campaign, seeking feedback from residents about local priorities and budget decisions, we sought views on 25 specific proposals.

10.2 The consultation was carried out using a wide range of methods to ensure as many opportunities as possible for people to take part. These included a web-based survey publicised online, in East End Life and at local events and stalls. In addition, there were also a range of awareness raising events in the community, face to face discussions with specific service user groups and consultation with groups with specific needs. Consultation activity included:

- Publication of each of the 25 proposals on a dedicated web page. This was advertised on the Council's website, through weekly updates in East End Life and through leaflets and materials distributed at the events below. If people had difficulty accessing these online, help was offered to support them to respond;
- Raising awareness of the consultation through local events and stalls at market locations throughout the Borough;
- Discussion with Local Ward Forums and Community Champion Coordinators: and
- Consultation meetings with service user groups and representative forums, as well as with voluntary and community sector organisations. These included, for example, the Local Voices steering group of disabled residents, the Learning Disabilities Partnership Board and the Carers Forum.

10.3 451 surveys were completed as part of the consultation by 166 individual respondents. In addition around 800 more people attended local groups and service user events. Many proposals received both positive comments as well as identifying concerns about particular impacts. The feedback provided has been used to assist in understanding and responding to the impact of the proposals and is reflected in the equality analyses presented in Appendix 2 to ensure that Cabinet is able to give due regard to the possible impact on groups with protected characteristics in taking final decisions.

10.4 The consultation process has been rigorous, and as a result Cabinet agreed in October to extend the deadline by two weeks. At November Cabinet, the Mayor announced a number of changes to proposals made in response to feedback, and to protect particular groups. Other proposals have also been subject to review. The changes include:

- The proposal to mainstream social work support for the Children and

Adolescent Mental Health Service has been withdrawn;

- The proposal to close 4 local authority nurseries has been reviewed and new proposals will be subject to further consultation;
- The proposal to extend controlled parking zone has been withdrawn to enable further consultation;
- Proposals regarding the Muslim and African Families service have been reviewed and amended;
- Proposals for the reconfiguration of Children's centres have been amended;
- The proposal to review day services for older people has been deferred; and
- The proposal relating to Public Health Drug Service Commissioning has been reviewed and will be subject to further impact analysis.

10.5 In addition, where feedback indicated that there would be an adverse impact on any particular equality group as a result of the proposal, the accompanying Equality Analysis indicates the mitigating action which is proposed to address this.

10.6 A full response to all consultation issues raised will be published on the Council's website.

10.7 The consultation on budget and savings proposals will continue to engage local people as the 2015/16 budget is finalized at a time when difficult choices need to be made. Further resident engagement is already underway including an independent face to face survey, which is also available online, and a series of more in depth workshops with sample groups of residents. Further opportunities for residents to feed back on all aspects of the budget proposals and equality analyses set out in this report are planned before the budget is presented to Full Council in February. There will also be the opportunity to explore and feed back on budget priorities more generally through an online budget simulator.

11 EQUALITIES

11.1 Equality impact assessments on budget proposals are included in Appendix 2. These incorporate responses to issues raised through consultation and demonstrate mitigating action which will be taken to address the impact on particular equality groups. As the budget process develops and any further plans are presented to Cabinet for approval, appropriate equality impact assessment will be carried out and the results reported.

12 COMMENTS OF THE CHIEF FINANCIAL OFFICER

12.1 The comments of the Chief Financial Officer have been incorporated into this report.

13 LEGAL COMMENTS

13.1 The Council is obliged by section 151 of the Local Government Act 1972 to make proper arrangements for the management of its financial affairs. It is consistent with sound financial management and the Council's obligation

under section 151 of the Local Government Act 1972 for the Council to adopt and monitor a medium term financial plan. The medium term financial plan informs the budget process and may be viewed as a related function. The savings proposed for 2015/2016 form part of the medium term financial plan and will help determine the budget requirement.

- 13.2 The report provides information about risks associated with the medium term financial plan and the budget. This is consistent with the Council's obligation to make proper arrangements for the management of its financial affairs. It is also consistent with the Council's obligation under the Accounts and Audit (England) Regulations 2011 to have a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk. The maintenance and consideration of information about risk, such as is provided in the report, is part of the way in which the Council fulfils this duty.
- 13.3 The Council has a duty as a best value authority under section 3 of the Local Government Act 1999 to "make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness". The Council is required to consult for the purposes of deciding how to fulfil its duty. There has been extensive consultation on selected savings proposals as outlined in the report.
- 13.4 When considering the medium term financial plan and any savings proposals, the Council must have due regard to the need to eliminate unlawful conduct under the Equality Act 2010, the need to advance equality of opportunity and the need to foster good relations between persons who share a protected characteristic and those who don't (the public sector equality duty). The savings proposals presented in the report have been the subject of equality analysis and, where considered appropriate, consultation.

14 ONE TOWER HAMLETS CONSIDERATIONS

- 14.1 The Mayor's priorities to support vulnerable people; delayer management; develop a workforce that more closely reflects our community and; tackle the issues which drive inequality in the Borough, including poor housing,

15 SUSTAINABLE ACTION FOR A GREENER ENVIRONMENT

- 15.1 The sustainable action for a greener environment implications of individual proposals in the budget are set out in the papers relating to those proposals.

16 RISK MANAGEMENT IMPLICATIONS

- 16.1 Managing financial risk is of critical importance to the Council and maintaining financial health is essential for sustaining and improving service performance. Setting a balanced and realistic budget is a key element in this process. Specific budget risks will be reported to Cabinet as the budget process develops.

17 CRIME AND DISORDER REDUCTION IMPLICATIONS

- 17.1 The crime and disorder implications of individual proposals in the budget

are set out in the papers relating to those proposals.

18 EFFICIENCY STATEMENT

18.1 The Council is required to consider the value for money implications of its decisions and to secure best value in the provision of all its services. It is important that, in considering the budget, Members satisfy themselves that resources are allocated in accordance with priorities and that full value is achieved. The information provided by officers on committed growth and budget options assists Members in these judgments.

19 APPENDICES

Appendix 1 – 2015/16 savings proposals summary

Appendix 2 – one page summaries of savings proposals with equality impact assessments

Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012

LIST OF “BACKGROUND PAPERS” USED IN THE PREPARATION OF THIS REPORT

Brief description of “Background Paper”

None