13 December 2017	ITEM: 16 (Decision 0110449)
Cabinet	
Revenue Budget Monitoring – Quarter 2 September 2017	
Wards and communities affected: All	**Key Decision:** Key
Report of: Councillor Shane Hebb, Portfolio Holder for Finance	
Accountable Assistant Director: Sean Clark, Director of Finance and IT	
Accountable Director: Sean Clark, Director of Finance and IT	
This report is public	

Executive Summary

This report presents the forecast outturn position for 2017/18 as at the end of September 2017. The approach to budget management has been reviewed in order to focus attention on high risk areas and introduce a level of self service for smaller lower risk budget areas. Monitoring is structured around the key focus areas – employee spend, income, high risk demand led budgets and delivery of the agreed savings programme.

As at the end of September 2017, current projections indicate a General Fund pressure of £0.475m that will be managed in order to outturn within budget by the 31 March 2018. Identified pressures include Children's Social Care and Environment primarily due to increasing waste disposal costs. Whilst this forecast shows a projected deficit, officers are confident that continuing action will keep the budget within the agreed budget envelope and forecast a balanced budget.

This is an improvement on the net pressures of £1.05m reported to Cabinet on 13 September 2017.

The Dedicated Schools Grant (DSG) is forecasting pressures within the High Needs Block but steps are being taken to review the position within the DSG with the service and the Schools Forum in order to address these pressures. The HRA is forecasting a breakeven position.

1 Recommendations:

1.1 That Cabinet comment on the current budget position for 2017/18 and support further mitigation to bring the outturn within the agreed budget envelope.

2 Introduction and Background

2.1 In February 2017, Council agreed the overall General Fund and HRA budgets. The General Fund budget included savings of £6.896m which were identified as part of the Council Spending Review through the Strategic and Transformation Board process.

2.2 The report sets out the latest budget variances for 2017/18. The approach to budget management has been reviewed in order to focus attention on high risk areas and introduce a level of self service for smaller lower risk budget areas. Monitoring is structured around the key focus areas – employee spend, income, high risk demand led budgets and delivery of the agreed savings programme.

2.3 As well as reporting on the position for the General Fund and HRA, the report also includes commentary on the DSG and Public Health grant.

General Fund Position by Directorate	Full Year Budget £000	Forecast £000	Variance From Budget £000
Adults, Housing & Health	35,621	35,594	(27)
Housing General Fund	2,179	2,179	0
Children's Services	36,796	38,531	1,735
Environment & Highways	22,531	22,866	335
Place	5,377	5,416	39
Finance & IT	9,170	8,563	(607)
HROD	4,466	4,288	(178)
Strategy, Comms & Customer Services	2,591	2,554	(37)
Legal Services	857	868	11
Commercial Services	561	550	(11)
Central Expenses	(6,438)	(7,223)	(785)
Total	**113,711**	**114,186**	**475**

3 General Fund Position

Adults, Housing & Health - £0.027m underspend

3.1 The Adult Social Care forecast position reflects the additional funding allocated through the Adult Social Care precept and one-off grant (Improved Better Care Fund) for 2017/18. The position should be considered in view of a range of ongoing demand pressures for the Directorate. These include the volatility of the domiciliary homecare market and demand for residential / nursing home placements especially for those with Learning Disabilities, autism and challenging behaviours.

3.2 Thurrock has had to take a number of homecare contracts back in-house over the past 18 months. Following legal advice and CQC guidance the intention is to transfer staff from the current agency delivering approximately 1,200 care hours per week to our in-house provision, this will have a some cost implications as the service has been under-resourced for a long period of time and the additional management support required in this area to ensure safe service delivery needs to be implemented. There is a current recruitment exercise underway in this area. We also need to be mindful that Winter Pressures can often put extra demands on Adult Social Care services.

3.3 Placements for people with Learning Disabilities remains an ongoing pressure due to the bespoke nature of the packages required to meet the identified needs. There is a forecast pressure of £0.280m in this area which is intended to be contained within the overall position for the directorate. Adult Social Care has a good process in place for identifying upcoming placements and planning appropriate provision but the risk remains and the potential impact of these placements needs to be considered with regards to the demand led nature of the business.

3.4 We now have 87 placements against a budget which was primarily based on 84 placements. There were assumptions built in to reflect an element of demographic growth, the impact of the Transforming Care Partnership and transition cases from Children's Services.

3.5 Placements for those with learning disabilities is a very volatile area of the budget and deals with a cohort of people with varying levels of complex needs, the packages are based on the individual care needs and outcomes and therefore can be very expensive and in many cases require additional levels of 1:1 support at an additional cost to the service.

3.6 The team within Adult Social Care are working hard to regularly review the placements and procure the most appropriate level of care at the best price. Health funding is applied to eligible cases to minimise the impact on the local Authority's budget. Finance continue to work closely with the service to ensure the forecast outturn is as accurate as possible given the information available. The data team are also providing additional support in an attempt to be able to map the future pressure and potential impact on the budget.

3.7 Income towards placements continues to be a potential budget risk due to the constant reassessment of clients' financial situations and their ability to contribute towards their care packages and this will be closely monitored throughout the year.

Housing General Fund - Breakeven

3.8 The service is forecasting a breakeven position. In 2017/18 the Homelessness function received £0.306m by way of the Flexible Homelessness Support Grant. Part of this has been used to offset the reduction in subsidy from the DWP for those in Temporary Accommodation. Without receipt of the Grant in 2017/18 there would be a forecast overspend of £0.189m on Homelessness. The Grant mitigates this overspend with any remainder being earmarked for preventative initiatives.

3.9 The number of households in temporary accommodation is shown below and stood at 121 in September. This is part of an overall reducing trend across the year. There is a potential risk within Travellers that continues to be monitored.

Homelessness Placements	**April**	**May**	**June**	**July**	**Aug**	**Sept**
B&B (Hotels)	25	24	6	7	5	9
Hostels	24	29	29	23	24	30
Private Lettings (Nightly Lets)	44	48	47	49	49	37
Furnished Lets (Council Stock)	38	37	48	39	34	41
Refuge	5	5	5	5	6	4
Total	**136**	**143**	**135**	**123**	**118**	**121**

Children's Services – £1.735m overspend

3.10 The Directorate is forecasting an overspend primarily due to pressures within social care, however, this is partially offset by underspends in Education.

3.11 Work continues to manage pressures within social care, however, pressure has increased due a small number of high cost placements adding to existing pressures. This underlying volatility is difficult to manage, however, the Directorate has a programme of work to reduce expenditure including the re-commissioning of placement provision, changes to accommodation in Aftercare and the continued reduction in agency staff. Recruitment delays within social care have contributed to the pressure, however, holding vacancies within the Education budgets is supporting mitigation within the Directorate.

3.12 The main social care pressures are set out below:

Children's Social Care Pressures	£m
Staffing	0.480
Legal Costs/Support (complex cases)	0.330
Loss of CCG contribution	0.350
Placements	0.514
Aftercare (over 18s)	0.094
Children with disabilities	0.381
Adoption & Fostering	0.219
Total	**2.368**

3.13 It is important to note that the position assumes the work on the aftercare placement budget will continue to drive down costs. Action has already been taken to review placements when children reach 18 and placement costs are reducing. Systems are in place to ensure that a robust response is maintained so that future expenditure is contained. This continues to have a positive impact on the Directorates forecast outturn.

3.14 Given the current reduction in levels of unaccompanied asylum seeking children it is forecast that the budget will breakeven in 2017/18. This follows continuing reductions after the introduction of the Eastern Regional Protocol. At the existing rate of reduction we anticipate being close to our threshold rate of 28 by the end of the year.

3.15 The Corporate Director continues to review high cost residential and fostering placement costs on a monthly basis and where safe to do so are reduced as the service focuses on achieving better value and more appropriate placements for young people. Placements continue to show a reducing trend, however, the changing mix of placement type can impact the forecast position. The overall number of residential placements has been reduced, as has the number of Independent Fostering Agency placements as the number of in-house foster carers increases.

3.16 Additional legal costs have been incurred due to the volume and complexity, especially in terms of multiple sibling families. Work is underway to permanently recruit and reduce staffing costs.

3.17 Education transport forecasts are based on planned work as a part of a service review and a reduction in discretionary awards. Work continues to manage the awards of transport such as adding additional authorisation and providing training for staff. The service review design is in place and will commence formally in the coming weeks but work to analyse awards has begun. It is important to note that the work in year should support reductions in expenditure next year by simplifying the decision making process and ensuring this is robust and consistent.

3.18 Finally, the CCG has withdrawn the block funding of financial support towards those high cost placements with complex needs moving instead to a case by case funding basis which has resulted in a substantial reduction in funding – discussions need to take place with the CCG to explore this further.

Environment & Highways - £0.335m overspend

3.19 Following an internal restructure, the Environment & Highways Directorate is forecasting an overspend with the pressure primarily within the Environment service. The most significant pressure is within waste disposal due to additional contract extension costs and a higher cost of disposal due to increasing waste tonnages and reduced recycling.

3.20 There are further financial risks within the Environment service which are not currently recognised within this forecast and are being proactively managed by the service. However, may result in additional pressure later in the year. Primarily the cost of bringing the Civic Amenity site (now known as the Household Waste Recycling Centre (HWRC)) back in-house and potential increases in waste collection and disposal costs. It is important to note that any additional cost regarding the Civic Amenity site would be incurred whether or not this was brought back in house due to there being no external interest in this contract. The service is doing all they can to mitigate such risks, Cabinet will consider in December the potential redevelopment of the site with the introduction of a commercial trade waste service and the introduction of a permitting scheme to reduce trade waste entering the site and therefore decrease disposal costs. Waste disposal contracts have been re-procured and take effect in Q4, as anticipated, due to national trends, this will present increased costs which are being considered in the MTFS to take effect from 2018/19.

3.21 Aging vehicles working beyond their life expectancy pose a potential financial risk, this year has been an increase in vehicle hire to ensure service continuity and the success of route optimisation.. 28 new waste vehicles have been procured and are due to be rolled out in February/March. 2018. Similarly, to ensure that gritting equipment is available and in place for the winter season, as procurement activity did not guarantee the new gritters from the start of the season.

3.22 The waste service has been under increasing pressure given the level of demographic growth within the borough, and future growth aspirations will only add to waste collection and disposal requirements. The longer term financial risk this poses will need to be reviewed in order to inform the MTFS and future funding requirements.

3.23 Over the last 5 years the collection service has absorbed growth in the number of properties and residents without significant increases to the collection and disposal budgets. On 8th May 2017 route optimisation of the waste collection operation, moving to a West to East sweep approach and rebalancing routes and operational capacity, aimed to stabilise the function, evening out peaks and troughs and improving overall productivity within the crews. This in turn would provide a degree of resilience, reducing the impact of seasonal variations in workload and allowing a proportion of additional domestic properties coming on stream to be absorbed without the need for further overtime or supplementary resources. Since optimisation there has been a further increase of 300 properties, resulting in a further 900 collections, the point is being reached where this will no longer be possible. The waste collection teams are emptying an additional 8,742 bins per week in comparison to 2013/14. With the average round comprising of 1,400 properties, this equates to an additional 6.25 rounds per week (the equivalent of just over 1 full vehicle, with a driver and two loaders) which have been absorbed by the service to date. With property growth in the Borough planned to continue to increase, there will be a requirement to increase the number of rounds deployed and this is being considered as part of the MTFS and future funding requirements.

Place - £0.039m overspend

3.24 The Directorate is forecasting a small overspend. Analysis of rental income indicates pressure within the Assets service given one-off backdated rent received in the last financial year. Mitigating action is being put in place in respect of restraining spend and reviewing building maintenance to focus on essential health and safety requirements. Current projections indicate an underspend within Regeneration due to improved income expectations of £95k from the Theatre.

3.25 A further financial risk within Planning and Growth is a possible Class Action regarding planning fees, estimated at £0.180m. This follows the introduction of legislation that means applicants can demand the return of fees if the Council determined historic applications over time, without agreed extensions of time.

Finance & IT - £0.607m underspend

3.26 The Directorate is forecasting to underspend primarily due to savings within ICT and an underspend within Electoral Services due to there not being a local election in 2017/18. There is ongoing risk to this position due to pressure on employee spend due to agency staff covering vacant posts and providing much needed capacity. There is also risk to the delivery of savings targets, most notably postage within Revenues and Benefits.

HROD – £0.178m underspend

3.27 The Directorate is forecasting an underspend position. Pressures arising from additional resource requirements for General Data Protection Regulation (GDPR), Transformation and HR are currently expected to be absorbed or covered by additional income generation.

Strategy, Communications & Customer Services – £0.037m underspend

3.28 The service is forecasting a small underspend. Additional costs in respect of maternity cover and new schools software is being offset by holding vacancies.

Legal Services – £0.011m overspend

3.29 The service is forecasting a small overspend. Income and staffing projections continue to be reviewed as they represent the main risk to delivering the forecast outturn.

Commercial Services – £0.011m underspend

3.30 The service continues to operate within budget with a small underspend expected due to holding vacancies whilst undergoing recruitment. Good progress is being made on the overpayment recovery project.

Central Expenses - £0.785m underspend

3.31 This budget covers a number of corporate expenditure items including treasury management costs (interest paid on loans and received from investments), the annual contribution to the Essex Pension Fund to meet the current actuarial deficit and the allocation for the Minimum Revenue Provision. The Directorate is forecasting to underspend primarily due to an improved treasury position.

3.32 In consultation with the council's external auditors, an agreement was reached on the accounting treatment on an advanced payment to the pension fund that resulted in a £0.106m saving. However, this is partially offset by an increase in the levy charged to Thurrock for the Coroners Court after Essex Police pulled out of the funding agreement.

3.33 There is an emerging pressure from families with no recourse to public funds who have no legal status. Work is ongoing with the Home Office to enable a member of their staff to be seconded to Thurrock so that applications to remain can be processed more quickly.

4 Housing Revenue Account

	Full Year Budget £000	Forecast £000	Variance from Budget £000
Repairs and Maintenance	10,510	10,904	394
Housing Operations	12,212	11,458	(754)
Financing and Recharges	25,276	25,605	329
Rent and Income	(48,351)	(48,320)	31

Development	353	353	0
Total	**0**	**0**	**0**

4.1 As at the end of September the HRA is forecasting a breakeven position. Pressures within Repairs & Maintenance are due to contractual obligations, health and safety works and compliancy work which are being offset by holding posts vacant within Housing Operations. Income is expected to be on budget. The collection rate at the end of September 2017 is 95.6% against a profiled target of 92%. Leaseholder Service Charge estimated bills have been issued to Leaseholders and are in line with budget. Actual bills for 2016/17 were issued at the end of September 2017.

4.2 The HRA budget for 2017/18 has been revised with effect from Period 7 to reflect the extension of sheltered and other service charges from 2nd October 2017, increasing revenue during this financial year by £0.312m. The income will partially mitigate the revenue repairs base budget pressure. The Council's decision to suspend the introduction of a Grounds Maintenance charge has reduced this potential increase by £0.845m. This will limit the amount of capital investment this year, specifically on loft insulation for properties in the Transforming Homes programme and on the external refurbishment of properties with non-traditional construction. None of this expenditure has been previously forecast. The service will work within the budget to achieve a balanced outturn. The Stock Condition Survey is nearing completion and will inform decisions to be made in the second half of the year about future planned maintenance programme and other areas of prioritisation for works.

4.3 The Grenfell Tower fire has resulted in some additional spending on fire safety measures, the total impact of which is at present £0.795m. Expenditure on surveys, fire risk assessments and remedial works are included in the total. As a continuing contingency, a total further potential pressure of up to £1m is possible. Further expenditure may be required for the retro-fitting of sprinkler systems in all blocks, which may be a potential outcome of the review into the fire. The service will consider this and other further fire safety enhancements later in the year, by which point a number of current uncertainties should be resolved, principally through the following:

a) an updated asset database through the Stock Condition Survey

b) independent confirmation that Thurrock's cladding materials are non-inflammable

c) more clarity on the government's expectations of all social landlords in the wake of the tragedy and the possibility of the HRA borrowing cap being increased to fund fire safety works

5 Public Health

5.1 The Public Health grant received a 3% budget reduction in 2017/18 which equated to £0.286m. The team have worked hard to manage statutory services in the most efficient way, most notably through the re-procurement of the Healthy Families Programme (previously known as 0-19) and other commissioned services.

5.2 An element of the Drug and Alcohol service is demand-led and the Public Health team have entered in to a risk sharing agreement with providers to help manage this financial pressure.

5.3 Services for sexual health have ongoing issues with cross charging between local authorities. Steps have been taken to make this primarily a provider responsibility and to share the financial risks. However, there is still potential for Thurrock to face legal challenges related to historical claims.

5.4 An element of the grant is being paid to providers to deliver the Thurrock Healthy Lifestyle Service on a performance related basis and it is expected this will lead to efficiencies within the service.

5.5 Current projections indicate an underspend of £0.370m which is intended to be carried forward as part of the ringfence to help offset a further 3% reduction in grant expected 2018/19. A registrar is being recruited for the last quarter of the year to cover maternity leave and settle historic GUM cross-charging from 2013/14.

Public Health	**£000**
2017/18 grant allocation	(11,333)
2016/17 carry forward	(424)
Estimated 2017/18 spend	11,387
Expected carry forward to 2018/19	**(370)**

6 Dedicated Schools Grant (DSG)

6.1 Current projections indicate pressure of £1.413m within the DSG.

6.2 The total allocation for 2017/18 is £145.550m prior to recoupment and £55.120m after recoupment. Therefore, against the £55.120m the council receives, the latest monitoring is forecasting an in-year pressure of £1.413m mainly within the high needs block (HNB). This funding supports provision for pupils and students with special educational needs and disabilities (SEND) from their early years to 25 year of age.

	Budget £000	**Recoupment £000**	**Total £000**	**Forecast £000**	**Variance £000**
Schools Block	112,570	87,040	25,530	25,806	276
High Needs Block	21,750	3,390	18,360	20,576	2,216
Early Years Block	11,230	0	11,230	10,151	(1,079)

Total	**145,550**	**90,430**	**55,120**	**56,533**	**1,413**

Schools Block - £0.276m overspend

6.3 When the Schools block formula was set, £1.250m was earmarked for growth based upon the census data to support schools with expanding classes and bulge classes, however, forecast allocations to schools total £1.526m, therefore a pressure of £0.276m due to growth allocations to schools. This pressure is recoverable due to the extra growth allocation of the DSG to support census growth in the following financial year – 2018/19.

High Needs Block - £2.216m overspend

6.4 The high needs block is forecasting a total pressure of £2.216m mainly due to areas of growth within the borough of children with statements/Education Health and Care (EHC) plans and associated transport costs. The analysis reported is:

- Independent school fees transport costs £0.268m
- Home to school transport costs £0.493m
- High needs/Special Educational Needs and Disabilities SEN(D) children top up payments to maintained schools £0.209m
- High needs/SEN(D) children top up payments to academies and PVI settings £0.416m
- Post 16 high needs payments c£1m, however, this is based upon academic year therefore £0.618m is the pressure for this financial year
- Payments in support of children and young people with SEN(D) £0.212m

6.5 The sub working group from Schools' Forum has been established with representatives from the Forum and officers from the Council. Work has already commenced for recovery of the previous year reported £1.3m DSG overspend with a review of the provisions within the high needs block for this financial year.

6.6 A strategic health check of the DSG has commenced working collaboratively with both the council and schools to identify savings for future working initiatives and practices but also including the National Funding Formula for 2018/19 and 2019/20 and changes as part of the sub group work.

Early Years Block - £1.079m underspend

6.7 Early Years is forecasting an underspend due to a reduction in payments to providers for 3 and 4 year olds, also the introduction and roll out of the additional 30 hour free childcare arrangements commencing September 2017.

7 Employee Spend

7.1 At the end of Quarter 2, projections indicate a small underspend of £0.104m on Employee budgets.

7.2 Pressures within Children's Services and Environment & Highways are being offset by underspends across all other Directorates. The position forms part of the reported position earlier within this report.

7.3 Managing spend on agency staff continues to be a focus for officers with alternative options considered where possible. Projected spend on agency is broadly contained within underspends on permanent staff budgets.

Employee Spend by Directorate	**Full Year Budget £000**	**Permanent Staff Forecast £000**	**Agency Staff Forecast £000**	**Total Forecast £000**	**Variance From Budget £000**
Adults, Housing & Health	15,851	14,406	1,437	15,843	(8)
Housing GF	983	728	108	836	(147)
Children's Services	23,176	19,696	3,960	23,656	480
Environment & Highways	10,289	9,222	1,389	10,611	322
Place	6,528	6,012	242	6,254	(274)
Finance & IT	8,271	7,663	320	7,983	(288)
HROD	4,406	4,289	65	4,354	(52)
Strategy, Comms & Customer Services	3,210	3,120	68	3,188	(22)
Legal Services	1,379	672	602	1,274	(105)
Commercial Services	713	660	43	703	(10)
TOTAL	**74,806**	**66,468**	**8,234**	**74,702**	**(104)**

8 External Income

8.1 As at the end of Quarter 2, the full year forecast for external income is a £0.019m shortfall.

8.2 The shortfall is primarily within Environment & Highways and Children's. This is due to projected shortfalls on parking income, highways maintenance and nurseries. This is offset by projected gains within Place due to improved theatre income forecasts.

8.3 Parking income forecasts have been reviewed in line with current trends and revised accordingly, particularly in respect of car park income. Issues with pay and display machines are ongoing and has impacted the position. Highways maintenance projections have been revised in line with year to date demand. However, the reported income pressure is being contained within the wider Directorate position. In order to manage the wider strategic ambitions for Parking and Highways Maintenance they are incorporated as part of the Cross Cutting Transport Service Review that will commence in January 2018.

8.4 The shortfall on nursery income is due to revised projections on crèche income. The service is working towards mitigating this and targeting increases in demand later in the year. The pressure is part of the reported position for Children's Services. As a discretionary service within the Children's Directorate it is important that this area cost recovers its activities, the Commercial & Procurement Board will be working closely with the service to develop a three year business plan.

Directorate	**Last Year Outturn 16/17** **£000**	**Full Year Budget 17/18** **£000**	**Forecast Outturn 17/18** **£000**	**Budget Variance 17/18** **£000**
Adults	(384)	(399)	(432)	(33)
Children's	(940)	(1,175)	(1,104)	71
Environment & Highways	(1,522)	(1,899)	(1,804)	95
Place	(3,331)	(2,695)	(2,827)	(132)
Housing GF	(153)	(377)	(358)	19
Finance & IT	(3)	(1)	(2)	(1)
Total	**(6,333)**	**(6,546)**	**(6,527)**	**19**

9 Reasons for Recommendation

9.1 The Council has a statutory requirement to set a balanced budget annually. This report sets out the budget pressures in 2017/18 along with actions to mitigate these pressures and deliver a breakeven position.

10 Consultation (including Overview and Scrutiny, if applicable)

10.1 This report is based on consultation with the services, Directors' Board and portfolio holders.

11 Impact on corporate policies, priorities, performance and community impact

11.1 The implementation of previous savings proposals has already reduced service delivery levels and the council's ability to meet statutory requirements, impacting on the community and staff. There is a risk that some agreed savings and mitigation may result in increased demand for more costly interventions if needs escalate particularly in social care. The potential impact on the council's ability to safeguard children and adults will be kept carefully under review and mitigating actions taken where required.

12 Implications

12.1 Financial

Implications verified by: **Carl Tomlinson**
Finance Manager

The financial implications are set out in the body of this report.

Council officers have a legal responsibility to ensure that the Council can contain spend within its available resources. Regular budget monitoring reports continue to come to Cabinet and be considered by the Directors Board and management teams in order to maintain effective controls on expenditure during this period of enhanced risk. Measures in place are continually reinforced across the Council in order to reduce ancillary spend and to ensure that everyone is aware of the importance and value of every pound of the taxpayers money that is spent by the Council.

12.2 Legal

Implications verified by: **David Lawson**
Assistant Director of Law & Governance and Monitoring Officer

There are no direct legal implications arising from this report.

There are statutory requirements of the Council's Section 151 Officer in relation to setting a balanced budget. The Local Government Finance Act 1988 (Section 114) prescribes that the responsible financial officer "must make a report if he considers that a decision has been made or is about to be made involving expenditure which is unlawful or which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency to the authority". This includes an unbalanced budget.

12.3 **Diversity and Equality**

Implications verified by: **Becky Price**
Community Development and Equalities

There are no specific diversity and equalities implications as part of this report.

12.4 **Other implications** (where significant) – i.e. Staff, Health, Sustainability, Crime and Disorder)

There are no other implications arising directly from this update report.

13 Background papers used in preparing the report (including their location on the Council's website or identification whether any are exempt or protected by copyright):

There are various working papers retained within the finance and service sections.

14 Appendices to the report

- None

Report Author:

Carl Tomlinson

Finance Manager

Finance and IT