

REPORT TO	DATE OF MEETING
GOVERNANCE COMMITTEE	24 JUNE 2015

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SUBJECT	PORTFOLIO	AUTHOR	ITEM
DRAFT CORE FINANCIAL STATEMENTS FOR YEAR ENDING 31 MARCH 2015	FINANCE AND RESOURCES	L HURST	4b)

SUMMARY AND LINK TO CORPORATE PRIORITIES

1. To give members sight of the **draft** Core Financial Statements plus comment thereon. These statements will form part of the Council's year end statutory Statement of Accounts (SOA) for 2014/15 which must be signed and authorised for issue by the Chief Finance Officer by the 30th June 2015.
2. To advise Members about the statutory requirements for signature, audit, inspection and publication of the accounts and Members' role in the process leading up to the formal submission of the SOA for approval in September 2015 following completion of the external audit.
3. To advise Members about the new statutory requirements contained with the Accounts and Audit Regulations 2015.

RECOMMENDATIONS

4. Members are asked to note the report.

DETAILS AND REASONING

5. This report sets out and discusses the Core Financial Statements and seeks to bring to your attention the significant changes from the previous year. The statements presented to you are the:-
 - Movement in Reserves Statement
 - Comprehensive Income and Expenditure Statement
 - The Balance Sheet
 - Cash Flow Statement
 - Collection Fund Account
6. The notes to the main financial statements and The Statement of Responsibilities will be contained in the completed Statement of Accounts approved by the Chief Financial Officer. These will be available for member comment during the period of external audit inspection.
7. The Annual Governance Statement, which at one time was part of the Statement of Accounts, is now reported separately on the Governance Committee agenda.
8. Regulation 8 of the Accounts and Audit (England) Regulations 2011 require that:
 - The responsible financial officer must, by June 30th, sign and date the Statement of Accounts and certify that it presents a true and fair view of the financial position of the Authority at the year end and the income and expenditure for the year.
 - By September 30th, the responsible financial officer must re-certify the Statement following the audit, the Governance Committee must consider and approve the Statement of Accounts, and

the Chairman must sign it. The Statement of Accounts and the External Auditor's statement must be published.

9. After conclusion of the audit and approval by Governance Committee, the SOA will be published on the Council's web site and printed copies will be available on request.
10. It is considered best practice that the complete Statement of Accounts is made available to Members for scrutiny prior to the External Auditors' inspection. To assist Members in this task there will be a Member's learning hour or Question and Answers style drop-in surgery with Shared Financial Services officers during the summer (date to be confirmed).
11. The Council's External Auditors plan to conduct their final audit work during July and August. The Accounts will be available for public inspection from Tuesday 21st July 2015 for a period of 20 working days. This will be advertised on 2nd July. The appointed day, on which electors may meet and question the Council's External Auditors in connection with their audit of the 2014/15 Statement of Accounts, has been designated as Tuesday 18th August 2015.

ACCOUNTS AND AUDIT REGULATIONS 2015

12. It should be noted that the Accounts and Audit Regulations 2015 were laid before parliament on 17th February and came into force on 1st April 2015. The Accounts and Audit Regulations contain provisions on financial management, annual accounts, internal control and audit procedures affecting all local authorities and a number of other local public bodies.
13. The Accounts and Audit Regulations 2015 revoke the Accounts and Audit (England) Regulations 2011 (and related adjusting amendments), although those regulations continue to have an effect in relation to financial years ending on or before 31st March 2015. The Council's Statement of Accounts for 2014/15 will therefore be subject to the requirements of the 2011 Regulations.
14. The regulations define relevant authorities as Category 1 and Category 2 authorities. South Ribble Borough Council is a Category 1 authority, defined as authorities that are not smaller authorities or smaller authorities that have chosen to prepare their accounts for the purpose of a full audit. All other authorities are classed as Category 2 authorities. The requirements of the regulations are identified separately for Category 1 and Category 2 authorities. The remainder of this section will focus on the regulations for Category 1 authorities only.

Earlier Timetable for the Closure of Accounts

15. For financial years up to and including 2014/15 the 2011 Regulations apply and those requirements are highlighted above (para. 8 to 11). The 2015 regulations bring forward significantly the timetable for the closure of Accounts as follows:
 - the responsible financial officer must certify the presentation of the accounts (note no date is provided for this in the regulations, although the implication is 31st May as the accounts will be open for public inspection from 1 June).
 - the annual accounts (including the Annual Governance Statement) must be published with the audit opinion and certificate, and before that must have been approved by members, by no later than 31st July.
 - the responsible financial officer must re-certify the presentation of the annual accounts before member approval is given.
16. A review and streamlining of the year-end closedown process, particularly the external audit arrangements, will be required to enable the Council's audited accounts to be published 2 months earlier than they are currently. In recognition of this the 2015 Regulations make transitional provisions for the Statement of Accounts relating to financial years 2015/16 and 2016/17 with continuation of the current 30th September deadline for publication of audited accounts and the implication is that sign off by the responsible finance officer also remains at 30th June for 2015/16 and 2016/17.

Exercise of Public's Rights to Inspect the Accounts

17. For financial years up to and including 2014/15 the 2011 Regulations require that the Council make available the accounts and other relevant documents available for public inspection for 20 working days before the date appointed by the Council's external auditor for questions and/or objections to the external auditor. The Council must give at least 14 days' notice of the public inspection period.
18. The 2015 Regulations require that the responsible finance officer must ensure that the period for the exercise of public rights includes the first 10 working days of June of the financial year immediately following the end of the financial year being reported (transitional arrangements allow for this period to relate to the first 10 working days of July for reporting on financial years 2015/16 and 2016/17). The period for the exercise of public rights (which will include rights of objection, inspection and questioning of the external auditor) may only be exercised within a 30 day period. During the period for the exercise of public rights the council must make all relevant documents available for public inspection.
19. There are a couple of other minor changes in the 2015 regulations that will apply from 2015/16. Those worth noting are:
- Documents relating to the published Statement of Accounts must remain available for public access for a period of not less than 5 years
 - A narrative statement must be prepared to support the Statement of Accounts. It must include comment by the authority on its financial performance and economy, efficiency and effectiveness in its use of resources over the relevant financial year.

MAIN ISSUES 2014/15 ACCOUNTS

20. The 2013/14 accounts saw significant technical change over previous years due to the implementation of the Business Rates Retention Scheme, Local Council Tax Support Scheme and the repayment of the Icelandic Banks investments. The financial year 2014/15 has seen a period of relative stability from a technical point of view and therefore the 2014/15 accounts contain no significant changes over the 2013/14 accounts. The only notable issue to affect the 2014/15 accounts is the £1.800m single payment of the Pension Fund Deficit Recovery Contribution relating to the period 2014/15 to 2016/17. This was reported to full Council on 5th March 2014 in the report: Pension Fund Contributions 2014/15 to 2016/17.

ANALYSIS OF DRAFT CORE FINANCIAL STATEMENTS

Movement in Reserves Statement (MiRS)

21. The statement shows the levels of reserves, and movements therein. They indicate the underlying financial strength of the Council. This statement distinguishes usable from unusable reserves. "Usable" are available to fund expenditure or reduce local taxation. Unusable includes the Revaluation Reserve (holding unrealised gains in property values), and other reserves holding amounts arising from differences between the accounting basis used in compiling the Comprehensive Income and Expenditure Statement and the statutory basis prescribed for taxation purposes. The statement starts by showing the surplus or deficit arising in the year on the Provision of Service. This is the true economic cost of providing the authority's services (as detailed in the Comprehensive Income and Expenditure Statement). For the purposes of council tax setting however, a series of statutory adjustments are then made, resulting in a line entitled "Net Increase/Decrease before transfers to Earmarked Reserves". The final line shows any such discretionary transfers to or from earmarked reserves.

	General Fund £'000	Earmarked Reserves £'000	Capital Receipts Reserve £'000	Capital Grants & Contributions £'000	Total Usable Reserves £'000	Unusable Reserves Note 24 £'000	Total Reserves £'000
Restated Balance 31 March 2013	(4,891)	(8,520)	(1,903)	(2,396)	(17,710)	(3,732)	(21,442)
Movement in 2013/14							
(Surplus)/deficit on provision of service	793	0	0	0	793	0	793
Other Comprehensive Income & Expenditure	0	0	0	0	0	(6,027)	(6,027)
Total Comprehensive Income & expenditure	793	0	0	0	793	(6,027)	(5,234)
Adjustments between accounting basis & funding basis (note 7)	(1,660)	0	(134)	(999)	(2,793)	2,793	0
Net change before transfers to/(from) earmarked reserves	(867)	0	(134)	(999)	(2,000)	(3,234)	(5,234)
Transfers to/(from) earmarked reserves	1,666	(1,666)	0	0	0	0	0
(Increase)/Decrease in year	799	(1,666)	(134)	(999)	(2,000)	(3,234)	(5,234)
Restated Balance 31 March 2014	(4,092)	(10,186)	(2,037)	(3,395)	(19,710)	(6,966)	(26,676)
Movement in 2014/15							
(Surplus)/deficit on provision of service	35	0	0	0	35	0	35
Other Comprehensive Income & Expenditure	0	0	0	0	0	8,202	8,202
Total Comprehensive Income & expenditure	35	0	0	0	35	8,202	8,237
Adjustments between accounting basis & funding basis under regulation (note 7)	1,966	0	19	(185)	1,800	(1,800)	0
Net change before transfers to/(from) earmarked reserves	2,001	0	19	(185)	1,835	6,402	8,237
Transfers to/(from) earmarked reserves	(1,358)	1,322	0	36	0	0	0
(Increase)/Decrease in year	643	1,322	19	(149)	1,835	6,402	8,237
Balance 31 March 2015	(3,449)	(8,864)	(2,018)	(3,544)	(17,875)	(564)	(18,439)

22. The above statement shows, subject to Council approval, that there was a deficit in the year, calculated according to generally accepted accounting practice, of £0.035m (£0.793m 2013/14). The adjustments of £1.966m (£-1.660m in 2013/14) required for the purposes of calculating local taxes have been added to this leaving a deficit of £2.001m (surplus of £0.867m in 2013/14). The change in adjustments between an accounting basis and a funding basis under regulation from a £-1.666m in 203/14 to £1.966 in 2014/15 is mainly due to the movement from a £0.904m accumulated deficit attributable to South Ribble Borough Council on the Collection Fund during 2013/14 to a 2.590m surplus during 2014/15 and although this surplus must be recognised in the Comprehensive Income and Expenditure Account for accounting purposes, it must not be counted as income for the purposes of taxation and so is removed here.

23. After the £2.001m deficit calculated for taxation purposes, a net £1.358m was transferred from earmarked reserves (£1.666m transferred to earmarked reserves in 2013/14). Additionally, a sum of £1.159m of the general fund balance was utilised to fund the early repayment of the Pension Fund

Deficit Recovery Contribution leaving a net decrease on the general fund balance in the year of £0.643m (decrease of 0.799m in 2013/14). This leaves the General Fund balance at year end of £3.449m (£4.092m in 2013/14). More information about these movements is provided in the Budget Outturn Report 2014/15 elsewhere on the agenda.

24. The sum in the Capital Receipts Reserve decreased by £0.019m to £2.018m (in 2013/14 this increased by £0.134m to £2.037m). This is the result of new capital receipts of £0.068m and use of capital receipts to fund capital expenditure of £0.087m. The balance is carried forward to 2015/16 to finance future capital expenditure. The Capital Grants and Contributions Reserve increased by £0.149m to £3.544m (increased by £0.999m to £3.395m during 2013/14), again these will be carried forward to fund future capital expenditure. Information about capital receipts and their usage is provided in the Outturn Report 2014/15 elsewhere on the agenda.

Comprehensive Income and Expenditure Statement

25. This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices. This is not the amount to be funded from taxation, since authorities raise taxation to cover expenditure in accordance with regulations. The taxation position is shown in the Movement in Reserves Statement above.

2013/14				2014/15		
Gross Expenditure	Gross Income	Net Expenditure		Gross Expenditure	Gross Income	Net Expenditure
£'000	£'000	£'000		£'000	£'000	£'000
1,784	(737)	1,047	Central services to the public	2,031	(701)	1,330
6,233	(1,942)	4,291	Environmental & Regulatory Services	5,823	(1,894)	3,929
2,626	(772)	1,854	Planning Services	2,674	(1,394)	1,280
4,221	(379)	3,842	Culture & Related Services	4,134	(495)	3,639
569	(374)	195	Highways and transport services.	582	(358)	224
24,438	(23,304)	1,134	Other housing services	26,009	(25,080)	929
1,732	(6)	1,726	Corporate and democratic core	1,312	(59)	1,253
759	(406)	353	Non distributed costs	536	(36)	500
42,362	(27,920)	14,442	Cost of Services	43,101	(30,017)	13,084
402	0	402	Other operating expenditure (note 9)	254	(46)	208
4,567	(4,079)	488	Financing and investment income and expenditure (note 10)	4,977	(3,728)	1,249
0	0	0	(Surplus) or deficit of discontinued operations	0	0	0
11,478	(26,017)	(14,539)	Taxation and non-specific grant income (note 11)	13,177	(27,683)	(14,506)
		793	(Surplus)/deficit on provision of services			35
		(124)	(Surplus)/deficit on revaluation of Property, Plant and Equipment assets			33
		(5,903)	Re-measurement of the net defined benefit liability (note 43d)			8,169
		(6,027)	Other Comprehensive (Income) and Expenditure			8,202
		(5,234)	Total Comprehensive (Income) and Expenditure			8,237

26. Overall, most of the figures have not changed significantly between the two years.

- Planning Services – the decrease in net cost is attributable to an increase in income. This was mainly due to the receipt of £0.492m from Lancashire County Council for the City Deal. This sum was transferred to earmarked reserves for use in future years.
- Housing General Fund – both income and expenditure have increased by approximately £2.000m. This is wholly attributable to the increase in Housing Benefits payments and the equivalent increase in subsidy from central government to fund those payments.
- Corporate and Democratic Core – The reduction in expenditure is mainly due to a lower charge made for Bad Debt Provision of £0.039m when compared to the 2013/14 charge of £0.291m which was particularly high in order that provision was made to plan for the potential impact of welfare reform.
- The reduction in Other Operating Expenditure is due to the disposal of non-current assets in the year which in 2013/14 was an accounting loss of £0.152m and in 2014/15 was an accounting gain of £0.046m.
- Financing and Investment Income and Expenditure. The main reason for the reduction in income is £0.250m reduction in trading account income and, additionally, a change in the fair value of investment property which resulted in income of £0.198m during 2013/14 but which resulted in expenditure of £0.199m during 2014/15 due to a reduction in valuation.
- Finally, there has been an actuarial loss of £8.169m in pension's assets and liabilities compared to the £5.903 gain in 2013/14. More detail on pensions is provided in the Balance Sheet section of this report.

Balance Sheet

27. The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the authority. It shows the net assets of the authority which are matched by the reserves held. Reserves are reported in two categories. 'Usable Reserves' includes reserves available to provide services and other reserves which may only be used to fund capital expenditure or repay debt. 'Unusable Reserves' fall into two categories, the first consists of the Revaluation Reserve which holds unrealised gains and losses in asset values. The second category holds amounts resulting from the "adjustments between the accounting basis and the funding basis", as shown in the Movement in Reserves Statement.

31 March 2014 £'000		Notes	31 March 2015 £'000
28,185	Property, Plant & Equipment	12	27,470
12,481	Investment Property	13	11,555
248	Intangible Assets	14	101
88	Long Term Debtors		84
41,002	Long Term Assets		39,210
2,012	Short Term Investments		3,007
103	Inventories	16	96
3,217	Short Term Debtors	18	4,042
14,102	Cash and Cash Equivalents	19	18,511
19,434	Current Assets		25,656
(772)	Bank overdraft	19	(1,381)
(3,417)	Short Term Creditors	21	(8,516)
(1,000)	Provisions	22	(647)
(5,189)	Current Liabilities		(10,544)
(254)	Long Term Creditors		(231)
(1,125)	Other Long Term Liabilities		(695)
(27,033)	Net Pension Liability	43	(34,754)
(159)	Grant Receipts in Advance - Capital	37	(203)
(28,571)	Long Term Liabilities		(35,883)
26,676	Net Assets		18,439
(19,710)	Usable Reserves	See MiRS	(17,875)
(6,966)	Unusable Reserves	24	(564)
(26,676)	Total Reserves		(18,439)

28. A summary of changes on the Balance Sheet worthy of further explanation are:

- An overall reduction in the value of Property, Plant and Equipment (PPE) of £0.715m due to additions and appropriations (from Investment Property) of £1.259m and a reduction in value of £0.202m on revaluation, and a reduction in value of £1.772m as a result of depreciation. There was an overall reduction in the value of Investment Property on revaluation of £0.926m due to a reduction in fair value of £0.801m and appropriations out of this category to PPE of £0.105m. A total of forty nine revaluations, being 20% of the property base, and ten impairment reviews were undertaken by members of the Property Services Team, Diane Reddihough MRICS or Roger Handscombe FRICS.

- Sundry (Short Term) Debtors have increased by £0.825m. This was predominantly caused by an increase in the Housing Benefit Subsidy Debtor from £0.267m in 13/14 to £2.390m in 14/15 and a decrease in the amounts allocated to Council Tax preceptors of £0.510m in relation to their share of net Council Tax arrears and their share of the collection fund surplus adjustment, they became net creditors due to this years Collection Fund surplus.
- Liquid resources (Cash and Cash Equivalents and Short Term Investments) have increased from £14.102m to £18.511m. This is mainly due to the increase in creditors as explained below and is mainly held in short term investments (£10.026m) and call accounts (£8.480m).
- Short Term Creditors have increased by £5.099m. This is mainly due the Collection Fund (see para.31 onwards) generating a significant accumulated surplus of £4.603m which in turn is owed to the precepting bodies and will be recovered by those bodies during 2015/16.
- Net Pensions Liability – The above statement shows that the net pension liability has increased by £7.721m to £34.754m. This is mainly due to the £8.169m actuarial loss shown in the Comprehensive Income & Expenditure Statement with the liabilities reduced somewhat by the £1.800m early repayment of the Pension Fund Deficit Recovery Contribution. This figure is always subject to large, in year variations as it is calculated using estimates based on the actuary's assessment of the present value of the liabilities to be met by the fund over a very long period, less its current assets and anticipated future receipts.
- Overall, the net worth of the authority (Total Reserves) has reduced by £8.237m. This movement is analysed in the Movement in Reserves Statement and is mainly due to the movement in the Pensions Reserve used to hold the balancing adjustment relating to the Net Pensions Liability described above.

Cash Flow Statement

29. This shows the changes in cash and cash equivalents during the reporting period. It shows how cash and cash equivalents are generated and used by classifying cash flows into operating, investment and financing activities.

2013/14 £'000		2014/15 £'000
(793)	Net surplus or (deficit) on the provision of services	(35)
5,478	Adjustments to net surplus or deficit on the provision of services for non cash movements	1,071
(1,770)	Adjustments for items reported separately on the cash flow statement	(834)
2,915	Net cash flows from Operating Activities (Note 25)	202
6,476	Investing Activities (Note 26)	(1,213)
(863)	Financing Activities (Note 27)	4,811
8,528	Net increase or (decrease) in cash and cash equivalents	3,800
4,802	Cash and cash equivalents at the beginning of the reporting period	13,331
13,330	Cash and cash equivalents at the end of the reporting period (note 19)	17,131

30. The salient points to note are:-

- Overall the authority generated a small net inflow of cash of £0.202m from Operating Activities. This is consistent with the ability to transfer £0.516m surplus on the general fund to the General Fund Balance, before the use of £1.159m of the general fund balance was utilised to fund the early repayment of the Pension Fund Deficit Recovery Contribution. More detail is provided in the Budget Outturn Report 2014/15 elsewhere on the agenda.
- Investing Activities – The £1.213m outflow of cash is essentially the result of the increase in short term investments resulting from the increase in available cash as explained in the balance sheet analysis section.
- Financing Activities – This figure includes the effect of the Council's activities as the agent for collecting business rates and council tax. The change between last year and this year (£0.863m outflow of cash to a £4.811m inflow) is broadly consistent with the £7.105m in year surplus on the Collection Fund along with payments totalling £0.322 which were made in respect of the reduction in finance lease liabilities.

Collection Fund

31. The Collection Fund (England) is an agent's statement that reflects the statutory obligation for billing authorities (SRBC) to maintain a separate Collection Fund. The statement shows the transactions of the billing authority in relation to the collection from taxpayers, and distribution to local authorities and the Government, of council tax and non-domestic rates.

2013/14 Business Rates £'000	2013/14 Council Tax £'000		2014/15 Business Rates £'000	2014/15 Council Tax £'000
		Income		
	51,050	Council Tax Receivable		53,372
35,215		Business Rates Receivable	38,656	
35,215	51,050		38,656	53,372
		Expenditure		
		Apportionment of Previous Year Surplus/(Deficit)		
		Central Government	(1,825)	
	(67)	South Ribble Borough Council (Note 11)	(1,460)	38
	(345)	Lancashire County Council	(328)	193
	(47)	Police & Crime Commissioner for Lancashire	0	27
	(20)	Lancashire Combined Fire Authority	(36)	11
		Precepts, Demands and Shares		
17,340		Central Government	17,745	
13,872	7,185	South Ribble Borough Council (Note 11)	14,196	7,247
3,121	36,253	Lancashire County Council	3,194	37,176
	5,104	Police & Crime Commissioner for Lancashire		5,234
347	2,124	Lancashire Combined Fire Authority	355	2,136
34,680	50,187		31,841	52,062
		Charges to Collection Fund		
	62	Write offs of uncollectable amounts	67	110
106	326	Increase/(Decrease) in Bad Debt Provision	304	231
2,500		Increase/(Decrease) in Provision for Appeals	0	
124		Cost of Collection Allowance	125	
234		Transitional Protection Payments	183	
2,964	388		679	341
(2,429)	475	Surplus/(deficit) arising during the year	6,136	969
		Collection Fund Balance		
0	(548)	Surplus/(deficit) brought forward at 1 April	(2,429)	(73)
(2,429)	475	Surplus/(deficit) arising during the year	6,136	969
(2,429)	(73)	Surplus/(deficit) carried forward at 31March	3,707	896
		Allocated to		
(971)	(10)	Transfer to/(from) Collection Fund Adjustment Account (Note 24f)	1,483	127
(1,215)		Central Government	1,853	
(219)	(53)	Lancashire County Council	334	642
(24)	(3)	Lancashire Combined Fire Authority	37	37
	(7)	Police & Crime Commissioner for Lancashire		90
(2,429)	(73)	Surplus/(deficit) carried forward at 31 March	3,707	896

32. This is the second year of Business Rates Retention and Local Council Tax Support which makes the Collection Fund much more comparable year on year than when we reviewed the statement last year.

33. The points to note are as follows:-

- The Collection Fund in relation to Council Tax has generated a surplus of £0.969 in the year.
- The Collection Fund in relation to Business Rates has generated an in year surplus of £6.136m. This is mainly due the fact that there was no charge to increase the provision for business rate appeals during 2014/15 (a charge of £2.500m was made in 2013/14) as the existing provision was deemed appropriate. The surplus was also due to the recovery of last year's £2.429m deficit from all precepting authorities, £0.138m additional income in relation to the 2012/13 deferral scheme and £0.883m income release from the provision for appeals to cover backdated appeals settled during 2014/15.

34. The Council Tax element of the Collection Fund accumulated surplus is £0.896m at the 31st March 2015, of which this Council's share was £0.127m. This was credited to the CI&ES, but was then transferred to the Collection Fund Adjustment Account in accordance with statutory requirements.

35. The Business Rates element of the Collection Fund accumulated surplus is £3.707m at the 31st March 2015, of which this Council's share was £1.483m. This 40% share of the surplus was credited to the CI&ES, but was then transferred to the Collection Fund Adjustment Account in accordance with statutory requirements.

WIDER IMPLICATIONS

In the preparation of this report, consideration has been given to the impact of its proposals in all the areas listed below, and the table shows any implications in respect of each of these. The risk assessment which has been carried out forms part of the background papers to the report.

FINANCIAL	As set out in the report.		
LEGAL	Compliance with various Regulations and Statutory Codes of Practice.		
RISK	The Statement of Accounts (SOAs) is designed to comply with the Council's statutory obligations and has been prepared in compliance with the relevant accounting standards and codes of practice.		
OTHER (see below)			
<i>Asset Management</i>	<i>Corporate Plans and Policies</i>	<i>Crime and Disorder</i>	<i>Efficiency Savings/Value for Money</i>
<i>Equality, Diversity and Community Cohesion</i>	<i>Freedom of Information/ Data Protection</i>	<i>Health and Safety</i>	<i>Health Inequalities</i>
<i>Human Rights Act 1998</i>	<i>Implementing Electronic Government</i>	<i>Staffing, Training and Development</i>	<i>Sustainability</i>

BACKGROUND DOCUMENTS

- Accounts and Audit (England) Regulations 2011
- Accounts and Audit Regulations 2015
- Pension Fund Contributions 2014/15 to 2016/17 – Council, 5th March 2014