

## EAST CAMBRIDGESHIRE DISTRICT COUNCIL EXPLANATORY FOREWORD TO THE STATEMENT OF ACCOUNTS 2013/2014

As the Council's S151 Officer, I am pleased to present the Council's 2013/14 Annual Financial Report which outlines the Council's performance for the year ended 31 March 2014.

The purpose of this Foreword is to provide a guide to the most significant matters reported in the Council's accounts. The financial statements have been prepared in accordance with the standard format for local authority accounts as recommended by the Chartered Institute of Public Finance and Accountancy, (CIPFA) as prescribed by the Code of Practice on Local Authority Accounting in the United Kingdom 2013/14 based on International Financial Reporting Standards (IFRS). They have also been produced in accordance with the Accounts and Audit Regulations 2011.

To aid the reader's interpretation of the Council's Statement of Accounts, the Foreword has been split into three sections:

- A review and commentary on the Council's performance during 2013/14.
- An explanation of the major changes in the presentation of the 2013/14 Statement of Accounts when compared to those presented in 2012/13.
- A commentary on the more significant items within the accounts that are worthy of note.

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### **REVIEW AND COMMENTARY ON THE COUNCIL'S SERVICES AND PERFORMANCE DURING 2013/14**

#### **REVIEW OF 2013/14**

In 2013/14, the Council agreed a suite of key corporate priorities and indicators for the financial year. These priorities are set out below together with a commentary on their progress as at the end of the financial year:

**- To facilitate the commencement of the Southern Link Road by 2015.**

The Council has been working closely with Cambridgeshire County Council to bring forward plans for the Southern Link Road in Ely. This will remove a key bottleneck in the road network and allow the Council to deliver its plans for improvements to the station area of Ely. The Council has prepared a development framework for the station area showing how it can be regenerated in a way that compliments Ely as an historic cathedral city. The planning application for this project was submitted by Cambridgeshire County Council in February 2014.

**- To facilitate the introduction of superfast broadband to the District by 2015.**

The installation works for the introduction of superfast broadband have been completed, and the first phase went live in June 2014. This priority will be refocused as part of the new corporate priority 'Economic Growth'.

**- To deliver two more Community Land Trusts by the end of 2013/14.**

In addition to the CLT for Stretham and Wilburton, there are now 2 further CLTs in Soham and Swaffham Prior.

**- To establish a new restaurant operator for the Maltings by March 2014.**

This has now been completed and the restaurant has now opened.

**- To approve a costed plan for the development and construction of a new district leisure facility by the end of 2014.**

A business case has been approved to fund preliminary works to help secure some funding from the Sports Council towards the cost of the new leisure facility.

**- To submit a bid for funding to the Department for Communities and Local Government (DCLG) by August 2012 to retain weekly collections of waste and enhance recycling rates.**

During September to November 2013 the Council rolled out its new waste and recycling service following the successful bid to the DCLG for £5 million in order to retain weekly waste collections. The introduction of the wheeled bin service for co-mingled dry recycle and green waste has led to an increase in recycling rates for the District from 36% to 54%. This priority has now been discharged.

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**EXPLANATORY FOREWORD CONTINUED**

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**- To reduce the average number of working days lost to sickness per full time equivalent (fte)**

This priority has been achieved with the average number of working days lost to sickness per full time equivalent reducing from 7.8 days in 2012/13 to 6.41 days during 2013/14. This priority has now been completed.

**- To 'talk up' / promote Littleport as a place to live, work and play.**

This priority has been articulated through three separate projects and supported by ongoing PR campaigns. The three projects are:

1. Increase the number of car parking spaces for the users of Littleport Railway Station.

Further development options are currently being explored by the Member / Officer project team.

2. Increase the number of car parking spaces at E Space North to offer enhanced conference facilities

This project is on hold with no further action required.

3. Transfer the public open space known as The Paddock to Littleport Parish Council for the provision of public open space and community use.

The Asset Development Committee has agreed the transfer subject to a variation of a S106 payment being paid directly to the Parish Council.

**- To deliver the Council's Medium Term Financial Strategy (MTFS) 2012/13 to 2017/18**

The updated MTFS was approved by the Finance and Governance Committee in January 2014. The timeframe of the Strategy was extended to 2017/18 and includes a range of Key Performance Indicators against which, the Council's financial health will be monitored. These Indicators include the collection rates of both Council Tax and Business Rates and a tolerance level has been set against which to measure the Council's outturn position at the end of the year. These are discussed further in this report. The 2014/15 budget was approved by Full Council on 27 February 2014 and a council tax freeze was agreed for 2014/15. This Corporate Priority will be refocused to **'keeping council tax as low as possible through prudent budgetary control'**

**- To facilitate the opening of a cinema at Downham Road / A10 by 2015.**

A conditional contract was exchanged with Turnstone, the Cinema developers in December 2013. The planning application is subject to access agreements to the site.

**- To reduce the number of families with children in bed and breakfast and those in residence for more than 6 weeks**

This priority was achieved in 2013/14. There have been no households in Bed & Breakfast accommodation in the District since August 2013. There has also been significant improvement in homeless prevention during last financial year with the number of homeless applications reducing to only 9 in 2013/14 ( 26 in 2012/13). This priority has been discharged for 2014/15.

**- To agree proposals and project plan for the development of the Ely Station Gateway by the end of March 2014.**

The Ely Station Gateway draft Supplementary Planning Document went out to consultation in January 2014 and was approved. It was then subject to the local plan examination in February 2014. The proposals will be presented at Committee during 2014/15.

**- To agree a project plan with relevant partners to implement the Soham Eastern Gateway by the end of 2013**

The Council has been unable to acquire a land interest in this development. The equalisation agreement is not in place. The Council is continuing to lobby the County Council for an application date. This priority will be amended in 2014/15 to **' Develop an Eastern Gateway for Soham'**.

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## EXPLANATORY FOREWORD CONTINUED

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**- To submit a full business case to the Department of Transport for the re-opening of Soham Rail Station by the end of 2013.**

The Soham Rail Station has been included in the GCGP Local Enterprise Partnership Strategic Economic Plan for Local Transport Body funding. This is currently awaiting feedback from the Government. The viability of this project will be dependant on the Peterborough to Ipswich service being increased to an hourly service.

In 2014/15, there are five new Corporate Priorities. These are:

- To facilitate economic growth including jobs growth and apprenticeships**
- To develop opportunities for infrastructure improvement to encourage alternative means of transport (including cycling and electric car charging points)**
- To ensure appropriate development throughout the District by planning well for infrastructure, employment and high quality design (specific reference will be made of this requirement in North Ely)**
- To embrace localism throughout the District**
- To adopt a 'Can do' attitude in everything we do.**

Despite a further reduction in Government funding of **£0.224m (4.5%) in 2013/14**, the Council successfully balanced its 2013/14 budget which was approved by Full Council on 21 February 2013. This financial position was achieved by the actions taken during 2011/12 when the Council identified a 4 year savings package which meant that a balanced budget position for 2013/14 was achieved without the need to identify any further savings. The Council's financial position has been monitored on an ongoing basis during the financial year and variances to the approved budget have been reported to Members as they have been identified.

The Council, however, does recognise that there will be continuing financial challenges ahead mainly as a result of further cuts in the funding from Central Government. Furthermore, the new retention of business rates scheme which commenced on 1 April 2013 means that the Council will have to fund 40% of refunding any successful ratings appeals. In 2013/14 the value of successful rating appeals to the Council was £0.249m.

In July 2013, the Council decided that it would transfer 35% of its New Homes Bonus funding into an earmarked reserve from 2015/16 which would then be used to help finance its corporate priorities. The impact of this will leave gaps in the revenue base budget in the future, which was highlighted in the revised Medium Term Financial Strategy in January 2014.

In recognising the Council's future financial challenges, the Chief Executive appointed the East of England Local Government Association to carry out a 'Root and Branch' review of the Council's services. As a result, The Maltings has been leased to the City of Ely Council and the grant paid to Ely Museum will be reduced incrementally until the last payment in 2017/18.

A Council -wide staffing review was also conducted and 25 posts are being made redundant and 18 jobs being created. The Council's Management Team will be reduced from 8 down to 3 with a flatter and leaner structure in place. The new structure will be implemented from 1 September 2014 and will result in annual savings of £0.3m. As the new structure was formally agreed on 26 March 2014, the redundancy costs of £0.230m have been charged to 2013/14.

The collection rate of Council Tax was slightly above the target rates as set out in the Council's Medium Term Financial Strategy.

The collection target for Council Tax was 98.0% and the actual rate of collection in 2013/14 was 98.7%. For Business Rates, the target and actual collection rates were 99% and 98.7% respectively.

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**EXPLANATORY FOREWORD CONTINUED**

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During 2013/14 99% (607) food premises were inspected by the Environmental Health Commercial Team. This resulted in 312 written warnings being issued to businesses and 2 prosecutions for poor food hygiene standards. In addition, 120 food poisoning cases which were notified by the public were followed up and investigated.

81% of food businesses within East Cambridgeshire are rated as being 'good' or 'very good' under the Food Standards Agency Food Hygiene Rating Scheme. The Council applied for some national funding to provide one to one coaching with the owners of under performing businesses.

The Commercial Team also received, processed and issued over 900 licence applications during 2013/14. These included applications for street trading, private hire and hackney carriage vehicles, driver and operator and animal licences.

As part of the Cambridgeshire Green Deal Partnership, the Council submitted a joint bid to the Department for Energy and Climate Change (DECC) and were awarded £7.8m to maximise delivery of green deal plans and energy efficiency measures to properties across the County.

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## EXPLANATORY FOREWORD CONTINUED

### **Revenue Expenditure and Income 2013/14**

The Council approved a net revenue budget for 2013/14 of £8,699,532 which was revised upwards during the year to £9,416,277. The Council's net revenue expenditure for 2013/14 was £9,225,479 which is an overspend compared to the original budget of £525,947 and an underspend of £190,798 compared to the revised budget. A summary of the Council's Revised Budget and outturn are set out in the table below:

	2013/14 Revised Budget £000	2013/14 Outturn £000
Service Expenditure by Committee:		
Development & Transport	2,375	1,910
Community & Environment	9,475	9,364
Personnel & Corporate Services	1,885	3,809
Finance & Governance	1,405	(1,311)
Reversal of Capital Charges	(530)	(701)
Investment Income	(130)	(135)
Council Tax Freeze Grant	(100)	(100)
New Homes bonus	(1,131)	(1,132)
Weekly Refuse Grant	(4,218)	(3,709)
Internal Drainage Board Levies	385	385
Net Operating Expenditure	9,416	8,380
Contributions To / From Earmarked Reserves	(201)	798
Net Expenditure	9,215	9,178
Financed by:		
Government Funding	(3,138)	(3,138)
NNDR	(2,155)	(2,118)
Council Tax	(3,922)	(3,922)
	(9,215)	(9,178)

## EXPLANATORY FOREWORD continued

An analysis of the main variances causing the underspend are set out below:

	£000 (Over)/Under Spend	Note
Redundancy/Pension Costs	(391)	Costs of redundancies from the staffing Root and Branch review
Employee Costs	171	Overall underspend on employee costs (includes Job Evaluation Budget)
Revenues & Benefits	210	Recovery of Rent Allowance Overpayments by Anglia Revenues Partnership was higher than anticipated together with the Housing Benefit subsidy received being higher than forecast.
Env Issues increased Credits	14	Income from recycling credits was higher than expected
Home Improvement Agency Services	64	Net saving from bringing the Care & Repair service in house
Planning	69	Net saving from increased planning income and an overspend on consultants fees
Car Parks	35	Reduction in Business Rates due to successful appeals
Other savings	19	
	191	

The revised Medium Term Financial Strategy included a number of performance indicators; one of these is "To deliver a year on year net revenue budget outturn with a tolerance of up to 2.5% maximum underspend and a maximum 1.5% overspend.

The underspend of £190,798 represents 2.1% of the revised net revenue budget and is therefore above the approved tolerance levels.

### Sources of Income

	Original Budget £000	Revised Budget £000	Actual £000	Variance To Revised Budget £000
Government Grants	(31,897)	(31,151)	(31,321)	(170)
Other Grants/Reimbursements	(479)	(758)	(1,879)	(1,121)
Sales, Fees & Charges	(2,165)	(2,104)	(2,292)	(188)
Local Taxpayers	(5,517)	(5,517)	(5,517)	0
Other Income	(735)	(677)	(812)	(135)
Total Income	(40,793)	(40,207)	(41,821)	(1,614)

## EXPLANATORY FOREWORD continued

The Government grants were higher than estimated mainly as a result of additional housing benefit and council tax benefit subsidy from the DWP.

Other grants and reimbursements includes S106/CIL contributions from developers and income from Capital receipts to fund revenue expenditure funded by capital.

Sales, fees and charges includes planning application fees, licenses and building control fee income.

Other income includes non capital receipts.

The Council's main fees and charges income streams are monitored on a regular basis during the financial year.

The total income was £110,000 above the revised budget, largely as a result of increased Planning Application fees as set out in the table below:

	Original Budget £000	Revised Budget £000	Actual £000	Variance To Revised Budget £000
Planning Fees	(490)	(566)	(675)	(109)
Building Control Fees	(262)	(229)	(221)	8
Land Charges	(111)	(117)	(121)	(4)
Investment Interest	(140)	(130)	(135)	(5)
Licensing Income	(122)	(123)	(123)	0
	(1,125)	(1,165)	(1,275)	(110)

## EXPLANATORY FOREWORD continued

### Reserves

The General Fund Reserve balance at 1 April 2013 stood at £1,796,930 and this remained unchanged as approved by Members at the February 2014 Council meeting. At 31 March 2014, this reserve totalled £1,796,930.

The underspend of £190,798 at the end of 2013/14 has enabled the balance on the Surplus Savings Reserve to be increased to £1.618m. This reserve will be used in future years to offset any pressures to the Council's budget.

In addition, the Council also has a number of earmarked reserves, which are monies set aside for specific purposes. An analysis of the Council's earmarked reserves and the movements in these reserves as at 31 March 2014 are shown below:

	Opening Balance £000	Original Transfer (To) / From £000	Revised Transfer (To) / From £000	Actual Transfer (To) / From £000	Actual Closing Balance £000
District Elections	(22)	(22)	(22)	(55)	(77)
HPDG	(490)	161	161	135	(355)
Asset Management	(222)	0	0	70	(152)
Pension	(100)	0	0	100	0
Vehicle Replacements	(44)	(29)	44	44	0
Building Control	(2)	(20)	0	2	0
Change Management	(230)	25	68	52	(178)
Virtual Storage Solution	(39)	(13)	(13)	(13)	(52)
Housing Conditions Survey	(30)	(10)	(10)	(10)	(40)
Surplus Savings Reserve	(815)	(198)	(425)	(803)	(1,618)
Land Charges New Burdens Reserve	(34)	0	0	0	(34)
Grounds Maintenance Reserve	(82)	8	0	42	(40)
Cultural & Related - Sport	(5)	0	5	0	(5)
Environment - Community Safety	(158)	0	158	78	(80)
Planning & Development - Econ Dev	(30)	0	30	(65)	(95)
Transport	(70)	0	52	1	(69)
Housing	(13)	0	13	(76)	(89)
Corporate	(36)	0	24	(38)	(74)
Localisation of Council Tax Support	(360)	160	160	360	0
Business Rates Retention Scheme	0	0	0	(667)	(667)
S106	(2,540)	0	0	98	(2,442)
Homelessness	(80)	0	0	80	0
Weekly Refuse Reserve	(24)	0	0	24	0
	(5,426)	62	245	(641)	(6,067)
General Fund Balance	(1,797)	0	0	0	(1,797)
Total Reserves	(7,223)				(7,864)



## EXPLANATORY FOREWORD continued

### The 2013/14 Capital Outturn

The capital programme expenditure during 2013/14 totalled £4,273,554 which was an underspend of £541,887 compared to the revised budget of £4,815,441.

The capital programme was financed from Government Grants, External Contributions, sums set aside from revenue and reserves of £3,497,120, and useable capital receipts of £363,355.

The Council has not taken out any long term borrowing during 2013/14 to finance the capital programme and the Council remains debt free as at 31 March 2014.

Capital Schemes	2013/14 Original £000	2013/14 Revised £000	2013/14 Actual £000	2013/14 (under)/over £000
<b><u>Development &amp; Transport Committee</u></b>				
Conservation Area Schemes - 2nd round	0	1	2	1
Southern Link Road	41	83	42	(41)
Mandatory Disabled Facilities Grants	386	547	443	(104)
Empty Property, Minor Work, Home Repair, Disc. DFGs	0	200	87	(113)
Empty Properties Littleport	193	10	9	(1)
Travellers' Sites (excluding Wentworth)	0	5	5	0
<b>Total Development &amp; Transport Sub-Committee</b>	<b>620</b>	<b>846</b>	<b>588</b>	<b>(258)</b>
<b><u>Community &amp; Environment Sub-Committee</u></b>				
Ely Country Park	10	133	0	(133)
West of Ely Cycleway	0	0	22	22
Recycling and Organics Collection	3,579	3,579	3,437	(142)
Maltings Restaurant Segregation	0	110	111	1
<b>Total Community &amp; Environment Sub-Committee</b>	<b>3,589</b>	<b>3,822</b>	<b>3,570</b>	<b>(252)</b>
<b><u>Personnel &amp; Corporate Services Sub-Committee</u></b>				
Reception Refurbishment The Grange Ely	0	6	3	(3)
Vehicle Etc Replacements	29	76	88	12
Environmental Health Public Licensing	0	5	0	(5)
Payment Card Industry Data Security Standard (PCI DSS)	0	13	0	(13)
Office Management System Legal System Replacement	0	24	24	0
Replacement of existing CRM	0	23	0	(23)
<b>Total Personnel &amp; Corporate Services Sub-Committee</b>	<b>29</b>	<b>147</b>	<b>115</b>	<b>(32)</b>
<b>Total Capital Schemes</b>	<b>4,238</b>	<b>4,815</b>	<b>4,273</b>	<b>(542)</b>

## EXPLANATORY FOREWORD continued

Sources Of Financing	2013/14 Original £000	2013/14 Revised £000	2013/14 Actual £000	2013/14 Variance £000
<b>Government Grants:</b>				
Disabled Facility Grants	386	210	210	0
Littleport Empty Property Grant	0	10	9	1
Gypsy & Travellers' Sites Grant	0	5	5	0
IEG (Implementing Electronic Government)	0	5	24	(19)
<b>Other</b>				
Section 106 Contributions	10	133	22	111
LPSA (Local Public Sector Agreement)	41	83	42	41
Contribution to Grounds Maintenance equip.	0	0	8	(8)
Contribution to Reception	0	6	9	(3)
Revenue Contributions/Reserves	3,608	3,675	3,581	94
<b>Capital Receipts</b>	193	688	363	325
<b>Total Financing</b>	4,238	4,815	4,273	542

The variances are mainly due to slippage in some of the schemes commencing and additional schemes added during the year.

#### Material Assets Acquired or Liabilities Incurred

There have not been any material assets acquired or liabilities incurred during the financial year.

## 2.0 COMMENTARY ON THE MAJOR CHANGES IN THE 2013/14 ACCOUNTS COMPARED TO THE 2012/13 STATEMENTS

### 2.1 International Financial Reporting Standards

The Council is required to report its financial position based on the requirements of International Financial Reporting Standards (IFRS) which is encapsulated within the Code of Practice on Local Authority Accounting in the United Kingdom 2013/14.

### 2.2 Statement of Accounting Policies

The accounting policies applicable to the 2013/14 statement of accounts are much the same as those that were applied to the 2012/13 accounts.

### 2.3 True And Fair View Override

As required by the Accounts and Audit Regulations 2011, paragraph 8.2, the Responsible Financial Officer is required to certify that the statement of accounts presents a true and fair view of the financial position of the council. However, as a consequence of IFRS, this has introduced the principle of the "true and fair view over-ride". This means, where the Responsible Financial Officer considers that to give a true and fair view would actually require the Council to provide misleading information ie to provide an actual outturn figure would actually show to the reader an unexpected financial position, the Responsible Financial Officer is permitted to provide alternative figures providing such divergence from the 'true and fair view' is appropriately acknowledged in the notes to the accounts. For 2013/14 the Head of Finance has not had to use the 'true and fair view' override.

### 2.4 Changes To The Statement of Accounts

There have been no major changes to the format of the 2013/14 Statement of Accounts. However group accounts have been added to the Statement of Accounts in 2013/14 as the valuation of the East Cambridgeshire Business Ltd property has been revalued significantly upwards and is considered to be of material value to disclose separately their accounts.

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**EXPLANATORY FOREWORD continued**

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**3.0 COMMENTARY ON THE SIGNIFICANT ITEMS IN THE 2013/14 ACCOUNTS****3.1 EXPLANATION OF THE CORE AND SUPPLEMENTARY STATEMENTS**

The Core Statements are:

**i Movement In Reserves Statement - Page 17**

This statement shows the movement in the year on the different reserves held by the authority, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and other reserves. The Surplus or (Deficit) on the Provision of Services line shows the true economic cost of providing the authority's services, more details of which are shown in the Comprehensive Income and Expenditure Statement. These are different from the statutory amounts required to be charged to the General Fund Balance and the Housing Revenue Account for council tax setting. The Net Increase /Decrease before Transfers to Earmarked Reserves line shows the statutory General Fund Balance before any discretionary transfers to or from earmarked reserves undertaken by the Council.

**ii The Comprehensive Income & Expenditure Statement - Page 18**

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Councils raise taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement.

**iii The Balance Sheet - Page 19**

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the authority. The net assets of the authority (assets less liabilities) are matched by the reserves held by the authority. Reserves are reported in two categories. The first category of reserves are usable reserves, i.e. those reserves that the authority may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the Capital Receipts Reserve that may only be used to fund capital expenditure or repay debt). The second category of reserves is those that the authority is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

**iv The Cash Flow Statement - Page 21**

The Cash Flow Statement shows the changes in cash and cash equivalents of the Council during the reporting period. The statement shows how the Council generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Authority are funded by way of taxation and grant income or from the recipients of services provided by the Council. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Authority's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Council.

**v The Supplementary Statements for this Council are:****The Collection Fund - Page 88**

The Collection fund shows the transactions of the Council as the billing authority in relation to the collection from taxpayers and distribution to local authorities and the Government of the council tax and non-domestic rates. There is no need for a Collection Fund Balance Sheet since the assets and liabilities arising from collecting non-domestic rates and council tax belong to the bodies (i.e. Cambridgeshire County Council, Cambridgeshire Police Authority, Cambridgeshire Fire and Rescue, East Cambridgeshire District Council and the Government) on behalf of which the Council collects these taxes.

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**EXPLANATORY FOREWORD continued**

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**Group Accounts - Page 92**

These consolidate the Council's Accounts with those of its subsidiary to give a more complete picture of the authority's control over other entities.

**3.2 Material and Unusual Charges or Credits in the Accounts**

The redundancy and pension strain costs arising from the Council's organisational restructure have been included in the 2013/14 Statement of Accounts. These total £230k and £161k respectively.

**3.3 Pensions**

The pension scheme liability within the Balance Sheet has significantly increased from £18.32m in 2012/13 to £19.48m as at 31/3/14. This increase is mainly due to:

- The deficit has increased due to falling bond yields
- This has been partially offset by strong asset returns
- The projected pension expense for next year has also risen for the same reasons, and reduced expected asset rates of return.

**3.4 Significant Provisions, Contingencies and Write Offs**

The Council has no significant provisions or contingencies to report as at 31 March 2014. The Council has written off £73,000 council tax arrears and £35,000 of National Non Domestic Rates during 2013/14 that it considers are bad debts and no longer collectible.

**3.5 Material Events After The Balance Sheet Date**

There have not been any material events after the reporting date.

**Linda Grinnell**

**Financial Services Manager and S151 Officer**

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