

Item No. 9.	Classification Open	Date: 9 December 2014	Meeting Name: Cabinet
Report title:		Housing Revenue Account – Indicative Rent Setting and Budget Report 2015/16	
Ward(s) or groups affected:		All	
Cabinet Member:		Councillor Richard Livingstone, Housing	

FOREWORD – COUNCILLOR RICHARD LIVINGSTONE, CABINET MEMBER FOR HOUSING

As part of the council's fairer future promises, the cabinet has previously set out its intention to keep rents low, by limiting increases to inflation plus one percent in each of the next four years.

This report sets out the proposed rent and service charge levels for council tenants for 2015/16 that deliver on that promise. The proposed level of rent increase is 2.2%, with service charges and garage rents increasing by the same amount. Other charges such as sheltered housing and district heating will not change.

Cabinet is asked to provisionally agree these levels so that consultation with relevant stakeholders can take place. The report also proposes that new tenancies are given at a target rent level from April 2015.

RECOMMENDATIONS

1. Cabinet notes on a provisional basis a rent increase of 2.2% for all HRA dwellings (including estate voids and hostels) with effect from 6 April 2015. This is in accordance with its decision on 28 January 2014 to increase rents by an amount equivalent to September CPI (consumer price index) plus 1% for each year up to 2017/18 (paragraphs 12 -16). The average dwelling rent in 2015/16 under such an increase would be £101.25 per week (an increase of £2.18 per week on average).
2. Cabinet instructs officers to consult regarding rent-setting for newly-let existing stock from 6 April 2015 (paragraphs 17 – 21), setting out effects on the HRA (housing revenue account) for that year, and also the medium and longer-term implications for the HRA business plan.
3. With regard to other HRA-wide charges, cabinet notes on a provisional basis increases of 2.2% in the estate cleaning, grounds maintenance, communal lighting and door entry maintenance charges as set out in paragraphs 31 – 32 with effect from 6 April 2015.
4. Cabinet notes on a provisional basis an increase of 2.2% to charges for garages, store sheds and parking bays, as set out in paragraphs 33 – 34 with effect from 6 April 2015.

5. Cabinet notes on a provisional basis no increase to district heating and hot water charges as set out in paragraphs 35 – 36 with effect from 6 April 2015.
6. Cabinet notes on a provisional basis no increase to sheltered housing service charges as set out in paragraph 37 with effect from 6 April 2015.
7. Cabinet notes that water and sewerage charges levied by Thames Water are liable to an inflationary uplift as set out at paragraph 38, but as yet the council has not been informed by Thames Water of what that increase will be.
8. Cabinet instructs officers to provide a final report on rent setting and the HRA budget for 2015/16 after due consultation processes have been followed for consideration at their meeting on 27 January 2015.

BACKGROUND INFORMATION

Statutory framework

9. The Housing Revenue Account (HRA) reflects the statutory requirement under Section 74 of the Local Government and Housing Act 1989 to account separately for local authority housing provision. It is a ring-fenced account, containing solely the costs arising from the provision and management of the council's housing stock, offset by tenant rents and service charges, leaseholder service charges and other income. The council has a statutory responsibility to set a balanced HRA budget (i.e. all budgeted expenditure must be matched by income).

KEY ISSUES FOR CONSIDERATION

Self-financing parameters

10. As reported to cabinet last year, the key principle underlying the introduction of self-financing was the generation of revenue surpluses sufficient to meet the investment needs of the stock over thirty years, without further government support. However, the key assumptions made by government in arriving at the settlement figure in late March 2012 did not adequately reflect the financial reality facing Southwark.
11. Changes in government policy since 2012 have impeded the council's position in relation to the realisation of rental income to the levels originally expected. However, even with these additional pressures, the council was able to set a balanced HRA budget for 2014/15 including a rent increase of 2.7%, which was half that expected under government guidelines. At the same time cabinet resolved to follow future guidance under the spending review, and limit rent increases to September CPI plus 1% for the next four years.

Target rents

12. Rent convergence is no longer applicable from April 2015. However, since there are proposals for newly-let tenancies to be let at the target rent level for that property, it is important to briefly set out how that figure is derived. There are four separate drivers for target rents:
 - The value of the property

- The number of bedrooms of the property
 - The underlying inflation rate (September CPI) and
 - A top-up of 1.0% set by the government.
13. From 2003 to 2014 the actual rent for each property was gradually accelerated towards its target rent over time (a process known as “convergence”), but from April 2015 this is no longer the case. The self-financing settlement was predicated on a convergence date of 2015/16, consistent with previous directions.
14. Rent restructuring is property-related, actual rent increases (in line with government guidance) being dependent on the target rent for each property (based on value, size and location) and the existing actual rent at the point of commencement. This generally added around 1.5% – 2.5% to the average rent increase each year, which increased on a tapered basis as the convergence date approached. Without the discretionary application of annual affordability limits (RPI + 0.5% + £2.00), which the council has applied since the inception of rent restructuring in 2002, the average increase would have been considerably higher (i.e. 8% for 2014/15). However, this would have had the corollary that the gap between actual and target rents post-2015 would have been somewhat ameliorated.
15. Appendix A is a collated list of average and target rents across London boroughs. In 2014/15 Southwark’s average rent ranked 7th lowest of the 29 London boroughs that manage their housing stock, either directly or via an ALMO. This represents a downward shift from 9th lowest in the previous year following the decision by cabinet to limit the rent increase to 2.7% in 2014/15. Appendix A also indicates how far each authority had left to travel before reaching their target rent level. Southwark is one of nine London boroughs where this gap is still at least 8%, meaning that the local convergence pressure would have taken some years to be fully relieved. This point is further illustrated by the chart at Appendix B, where the London boroughs are ordered by actual rent levels, lowest first.
16. The net additional yield to the HRA of the dwelling rent increase at the government implied level, once both the stockloss effects and void allowances are factored in is £2.3 million, although the voids impact is somewhat marginal. This and the effect of changes to other tenant-related charges are set out in Appendix C.

	2014/15 Base	Indicative 2015/16	Indicative 2016/17	Indicative 2017/18
Average Weekly Rent	£96.70	£99.07	£101.25	£103.76
September CPI	2.7%	–	–	–
September CPI + 1.0%	–	2.2%	2.2%	2.2%
Actual/Estimated Uplift	£2.61	£2.18	£2.23	£2.28
	£99.31	£101.25	£103.48	£105.76

	2014/15 Base	Indicative 2015/16	Indicative 2016/17	Indicative 2017/18
Cumulative Move to Target Rent	(£0.24)	–	–	–
Average Rent – Tenanted Stock	£99.07	£101.25	£103.48	£105.76
Increase (assumed for 2016/17 onward)	2.7%	2.2%	2.2%	2.2%

Note: 2014/15 target rent increase was RPI + 0.5% + movement to target = 5.4%.
CPI + 1% applies from 2015/16 onward.

Target Rents for New Lets

17. In Autumn 2013 the Department for Communities and Local Government (CLG) issued a consultation paper '*Rents for Social Housing from 2015-16*', which proposed moving to a new inflation factor of CPI + 1% and ending the policy of rent convergence from April 2015. These proposals have subsequently been enacted and whilst it removes an inflationary element for tenants, it exacerbates the council's position in terms of a lower realisable rental stream than that predicated under the self-financing settlement.
18. The consultation paper also took the policy of setting new-let properties at target rent as a given, as a means of defraying rental income lost by non-convergence. The council has previously resisted this, however given the extensive Warm Dry Safe (WDS) programme and the introduction of a higher voids standard which now incorporates redecoration and other internal improvement works, and in a number of instances kitchen and bathroom replacements, there is a compelling argument that rent levels should reflect this additional investment in the stock and the higher lettable standard of accommodation on offer.
19. Assuming a turnover rate of around 1,700 tenancies per annum, then movement to a target rent policy would generate around £300,000 per year in additional income, but achievement of full target rent debit across the entire stock is likely to take in excess of twenty years. Appendix A notes the average gap between actual and target rent in 2014/15 was 9.82% (average £9.73 per week).
20. However, the council recognises the positive engagement of tenants being decanted from their homes to facilitate council-led regeneration for which financial recognition is made under existing arrangements and it is proposed that where circumstances necessitate a move, tenants should be considered for exemption from this policy change. Tenants arbitrarily impacted by the government's decision to remove the "spare room subsidy" might similarly be considered for exemption, although under-occupancy moves are primarily driven by changes in national housing/welfare benefits policy rather than council policy, and the council already provides assistance to tenants to ameliorate the impact where it is able to do so.
21. It should be noted that exemption will not apply to new build council stock since the financial viability of the direct delivery programme is in large-part dependent on the realisation of target rent levels.

Savings and service development

22. Over the last four years, some £27.6 million of efficiency savings and budget rationalisation measures have been successfully delivered in the HRA, whilst maintaining and improving the quality of services to residents. Alongside this, more robust contract management and control of costs continues to deliver better value for money and it is these factors that have been instrumental in mitigating the initial impact of self-financing and provided a sound budget platform going forward.
23. Notwithstanding this achievement, the process of budget review and rationalisation is a continuous one, regardless of the overall financial position, particularly with regard to back-office and departmental and corporate overhead functions in order to protect front-line services. Consequently, further efficiency savings of £5.4 million have been identified as part of setting a balanced budget for 2015/16.
24. From 2014/15 onward, the emphasis is on the council's ambitious policy objective of stock refurbishment/estate regeneration and provision of new council housing. To this end, the 2015/16 HRA budget contains the following proposals:
 - A £3.25 million additional contribution as an uplift in revenue support for the investment programme; and
 - Additional resources of £2.6 million in order to institute and support an enhanced planned preventative maintenance programme, which will be driven by the asset management analysis of the council's housing stock currently being undertaken by Savills. This is anticipated to be completed in Spring 2015.

Commitments/unavoidable demands

25. General inflation – as with assumptions for the general fund, employee-related inflation has been assumed at 2.2% in line with recent national pay negotiations. There is a general inflation rate of zero to two percent applicable across HRA operational budgets, depending on the nature of the expenditure, with the exception of works/service contracts that are tied to industry-specific rates. The total is estimated at £2.4 million.
26. Budget commitments are estimated at £2.2 million for 2015/16 as follows:
 - The uplift in the RTB (right to buy) discount has generated an upsurge in activity since April 2012 which has so far been absorbed within existing resources. Similarly, the scaling-up and delivery of the major works programme over the last eighteen months has exacerbated capacity shortfalls which need to be addressed to ensure full cost recovery;
 - Establish additional supported housing services at Northcott House (step-down accommodation for vulnerable adults) – net-neutral to the HRA through matching income;

- Additional resourcing agreed by cabinet in July 2014 to support the direct delivery programme within the community engagement division; and
- Support within maintenance and compliance for the visible difference – improving the look and feel of the communal space programme.

HRA financing

27. The self-financing settlement assumed that residual debt would be extinguished over the thirty-year life of the HRA business plan. Two tranches of high interest rate debt (9%+) were able to be repaid during 2013/14, providing greater budget flexibility and increasing the council's HRA borrowing headroom. Internal borrowing used to part-finance the repayment needs to be repaid by the HRA over the medium-term (a payback period of five years has been assumed). This will be achieved through the realisation of the revenue interest savings from the high interest debt, together with the additional budget commitment sought in this budget round. Premia costs incidental to the early redemption will be fully amortised by the end of 2015/16.
28. As reported in previous budget reports, local authorities are now required to adopt a component-based approach to calculate depreciation. Transitional arrangements have been agreed with CIPFA (Chartered Institute of Public Finance and Accountancy) across the sector to permit a continued major repairs allowance-based approach, and the council is moving towards a fully componentised methodology with full implementation due by 2017/18. To achieve this, it is necessary to prepare by way of an incremental uplift through the budget planning process commencing in 2015/16. Whilst the revenue impact is acknowledged, the corollary is an increase in capital resources to support the Investment Programme.

HRA reserves

29. In common with other local authorities and the council's general fund, the HRA holds reserves, together with general balances for cash-flow purposes. In accordance with the medium term resource strategy (MTRS), the council has adopted a structured approach to the replenishment of balances over the last few years through an annual base budget contribution of £2 million. However, the impending direct delivery programme presents a new and challenging commitment given its scale and complexity and it is appropriate to keep reserves under periodic review and maintained at an appropriate level to mitigate future risks, fulfil future commitments already made and enable the transformation and modernisation of services going forward.
30. Reserves and working balances at 31 March 2014 stand at £23.5 million, albeit over four-fifths are earmarked for pre-determined purposes. Any surplus (or deficit) generated during the year will continue to be applied to, or met from reserves in the normal way.

Tenant service charges

31. Tenant service charges were de-pooled from rent as part of the government's rent restructuring regime in 2003/04. This was to enable greater consistency and transparency between local authority and RSL (registered social landlord) sectors. Charges have been frozen since 2012/13. Government guidance

indicates that increases should be capped nationally at September 2014 CPI @ 1.2% + 1.0%, which would equate to an overall increase of 2.2% for 2015/16 or 17p per week for a tenant liable for all four charges.

32. Increased charges within the estate cleaning contract as recharged to the HRA from the environment and leisure service would normally equate to a higher increase in this service charge but it is the council's view that without a full rebasing exercise this should be capped at the CPI + 1% level in accordance with central government policy. Lesser increases within the grounds maintenance contract, and unit cost changes for electricity charges mean that uplifts for these services are also unavoidable, and these too will be held at the cap. As a result, the total amount raised by tenant service charges (net of stockloss and voids) will increase in gross terms by £0.2 million in 2015/16.

	2014/15 £ per week	2015/16 £ per week	Percentage change
Estate Cleaning	4.60	4.70	2.2%
Grounds Maintenance	1.09	1.11	1.8%
Communal Lighting	1.17	1.20	2.6%
Door Entry System Maintenance	0.68	0.70	2.9%
Total	7.54	7.71	2.2%

Garage rents and other charges

33. Garage rents were last subject to review and revision in 2012/13. Generally, demand for garages is strong, particularly in the north of the borough, and the council has embarked upon a programme of refurbishment designed to bring under-utilised stock back into use, which in turn generates rental growth. Conversely, a number of garages have been taken back for rent arrears which has impacted on the overall position during 2014/15. In accordance with the medium-term financial strategy a reappraisal of the previous London-wide average price comparison which informed current rates is due to take place. In the interim, an increase at the same level of dwelling rents and tenant service charges of 2.2% is proposed for 2015/16. It is proposed to preserve the £5.00 concessionary reduction to blue badge holders. The total additional amount raised is anticipated to be £0.1 million.

	2014/15 £ per week	2015/16 £ per week
Non-council resident	27.50	28.12
Council resident	18.62	19.04
Concessionary rate	13.62	14.04

34. The proposed increase of 2.2% is also applicable to charges such as store sheds and parking bays. Other fees and charges along with general fund charges are the subject of a separate fees and charges report relating to the housing and community services department under delegated authority.

District heating charges

35. The council reviews charges annually to ensure that within the context of the current flexibly-priced gas supply contracts, charges are set at a level to smooth price volatility as far as possible over the contract period. On-going investment in the infrastructure to increase energy efficiency/reduce consumption contributes to the financial sustainability of the heating account

which has enabled charges to be maintained at the same level over the medium-term.

36. Energy costs are pooled across the dwelling stock and standardised charges are set on a borough-wide basis for tenants, depending on the number of bedrooms and type of heating installation. Homeowners are charged actual costs, comprising energy and repairs and maintenance as determined in their lease. The application of greater efficiencies in terms of gas consumption gives rise to a reduction in cost. Together with the potential use of accrued balances, this means that charges can be held at existing levels once again for 2015/16. Even though charges remain static, a fall in stock numbers means a small reduction in income generated.

Sheltered housing service charges

37. On 23 October 2012 cabinet agreed an enhancement of the sheltered housing service, to be direct-funded by means of a specific service charge. Following a period of consultation service charges were introduced from April 2013 payable by new clients. Existing clients received (and continue to receive) transitional protection. There are twenty sheltered housing schemes with over 600 units of accommodation for elderly tenants in Southwark, and the charge will eventually be applicable to all the units. Following reconfiguration of the sheltered service, which has taken longer to implement than was previously envisaged, it is not proposed to vary these charges in 2015/16. Both operational and charging policies will be subject to further review during the course of next year.

Thames Water

38. Water and sewerage charges applicable to council dwellings will be subject to an increase from April 2015. Thames Water calculates individual property charges and notification of the increase will be advised in due course. The council acts as agent for the billing and collection of charges, but has no influence over the charges set by Thames Water, which is an independent commercial entity regulated by Ofwat. In 2014/15 the actual increase was 4.38%. For 2015/16 an increase of 4% has been assumed for budget planning purposes, which includes an adjustment for stockloss.

Leaseholder and other income streams

39. Tenant rents and service charges constitute 72% of HRA income, the remainder comprising homeowner revenue and capital service charges, commercial property rents, interest, commission and capitalised/recharged costs.
40. Homeowner contributions represent the actual costs incurred within the HRA that are recoverable under the terms of the lease. The budget for revenue service charges is set to reflect current activity levels and expected future growth in right-to-buy sales and as the council achieves full cost recovery.
41. Capital charges are determined by the scale and delivery of investment in the stock overall and the extent to which it pertains to leasehold property. The base budget contains a relatively prudent expectation of income in order to avoid frequent budgetary fluctuations due to the variable nature of the works programme. However, given the council's progress in delivering on WDS and

other works programmes, the budget has been revised to reflect current delivery and planned activity over the medium-term.

42. Other contributory elements include a net increase in the rental stream from the commercial property portfolio and higher capitalised sales costs and fee income arising from the upturn in right-to-buy activity, totalling £5.4 million overall.
43. In August 2014, CLG (Department for Communities and Local Government) introduced amended regulations designed to impose an annual cap of £15,000 (£10,000 outside London) on leaseholder bills for major works (The Social Landlords Mandatory Reduction of Service Charges (England) Directions 2014). On the face of it, this would have a serious impact on the council's ability to raise revenues matched to major works expenditure within the HRA. However, in Southwark's case, the actual impact is likely to be marginal for four main reasons:
 - The regulations only apply to resident leaseholders and about 50% of our leaseholders are non-resident;
 - The regulations only apply to bids made after they came into force (August 2014) so the high levels of expenditure on major works schemes of recent years are unimpacted;
 - Future major works schemes will predominantly feature kitchen and bathroom renewals which don't impact on leaseholders; and
 - The new regulations have increased the London cap from £10,000 to £15,000 which means fewer leaseholders can benefit from capping.

Consultation and notification

44. Whilst there is no statutory requirement to consult, the council is committed to engaging with residents, particularly under the terms of the tenancy agreement. This process commences with an interim scene-setting report to cabinet on 9 December 2014 setting out the indicative budget and implications for rents and other charges in order that consultation with residents can commence before Christmas. This report will be presented to Tenant Council, area housing forums, TMO Liaison Committee and Home Owner Council (HOC) during January 2015. HOC are unable to make recommendations in the matter of tenant rents and service charges, but may do so in respect of proposals regarding non-residential rents and other charges and in terms of the budget proposals pertinent to the calculation of their service charges.
45. Cabinet will consider the final rent setting and HRA budget report at their meeting on 27 January 2015. As normal, the results of the consultation processes will be reported to cabinet at that meeting for their consideration.
46. The revised HRA budget for 2014/15 and indicative budget for 2015/16 is summarised in Appendix F, and set out by division in Appendix G.

Statutory and contractual notifications

47. Subsequent to the approval of the final report on 27 January 2015, either as set out or as amended by cabinet, and the passing of the necessary date for its implementation, the council will issue a statutory and contractual notification of variation in rents and other charges to all tenants, not less than 28 days prior to the operative date (6 April 2015) for the commencement of the new rents and charges referred to above.

Community impact statement

48. The council works in accordance with the single public sector equality duty contained within section 149 of the Equality Act 2010. This means the council must have due regard to the need to eliminate unlawful discrimination, harassment and victimisation, and advance equality of opportunity and foster good relations between different groups.
49. Consideration has been given to the report's relevance to equality issues in accordance with the public sector equality duty. This report is primarily to set rents and associated charges and a scoping exercise established there is no differential effect for any community or protected group. It is recognised that a rent increase may present particular difficulties for people on low incomes, although rents and tenant service charges remain eligible for housing benefit. The assessment also considers the effects of the self-financing regime introduced under the provisions of the Localism Act 2011 and the determinations issued by the Department for Communities and Local Government (CLG) in accordance with the provisions of Section 173 of that act.
50. There is a statutory requirement to set a balanced HRA budget. Extensive consultation previously undertaken incorporated savings proposals totalling £27.6 million over the period 2011/12 to 2014/15, which have all been delivered. For 2015/16 the extent and composition of savings proposed (£5.4 million) are detailed as part of Appendices E and F. An assessment to ascertain their potential impact has been undertaken and concluded there is no differential effect for any community or protected group.
51. Above and beyond the increases in rent there are wider issues impacting both nationally and locally in terms of the government's welfare reforms and housing benefit changes for under-occupancy, which came into force in April 2013. These have also been considered and measures to mitigate the effects on the community have been implemented together with the provision of additional resources to support tenancy sustainment through down-sizing, assist in gaining employment, prevent eviction and homelessness and provide direct financial assistance through the provision of Discretionary Housing Payments (DHP) from the HRA, for which Southwark received Secretary of State approval. The position regarding 2014/15 is under review, pending confirmation of additional funding from the Department of Work and Pensions (DWP).

SUPPLEMENTARY ADVICE FROM OTHER OFFICERS

Director of Legal Services

52. Statutory requirements as to the keeping of a Housing Revenue Account (HRA) are contained in the Local Government and Housing Act 1989 ('the 1989 Act'). The 1989 Act provisions include a duty, under Section 76 of the

1989 Act, to budget to prevent a debit balance on the HRA and to implement and review the budget.

53. Further provisions relating to housing finance are set out under Sections 168 to 175 of the Localism Act 2011 ('the 2011 Act') and provide for the determination of settlement payments calculated in accordance with such formulae as the Secretary of State may issue from time to time. The settlement payment under the 2011 Act replaced subsidy payments for England made under the HRA, previously provided for by Section 80 of the 1989 Act and this report sets out the effects of the self-financing settlement.
54. Under Section 24 of the Housing Act 1985, local housing authorities have the power to "make such reasonable charges as they may determine for the tenancy or occupation of their houses". Section 24 also requires local authorities, from time to time, to review rents and make such changes as circumstances may require. The section confers a broad discretion as to rents and charges made to occupiers, however cabinet will note the effective limitation of discretion provided by the calculation of the self-financing debt settlement referred to in this report.
55. Rent and other charges are excluded from the statutory definition of matters of housing management in respect of which local authorities are required to consult their tenants pursuant to Section 105 of the Housing Act 1985 and Sections 137 and 143A of the Housing Act 1996 in relation to secure, introductory and demoted tenants respectively. As a term of the tenancy agreement with its tenants however, Southwark Council has undertaken to consult with the Tenant Council, before seeking to change rent and other charges, except for water charges which are set by the water provider. The report indicates consultation will take place in order to comply with this term.
56. It is further provided by Section 103 of the Housing Act 1985 in relation to secure tenancies, which also applies in respect of introductory tenancies by virtue of Section 111A of the Housing Act 1985, together with the council's agreement with its tenants, that they are notified of variation of rent and other charges at least 28 days before the variation takes effect by service of a notice of variation. The report indicates the notice of variation will be served in time to comply with this requirement.

BACKGROUND DOCUMENTS

Background Papers	Held At	Contact
Cabinet agenda, item 10 – 28 January 2014 Housing Revenue Account - Final Rent-Setting and Budget Report 2014/15	160 Tooley Street London SE1 2QH	Paula Thornton, Constitutional Team
Link: http://moderngov.southwark.gov.uk/ielListDocuments.aspx?CId=302&MIId=4554&Ver=4		

APPENDICES

No.	Title
Appendix A	Average Rents across London Boroughs 2014/15 – Table
Appendix B	Average and Target Rents by London Borough 2014/15 – Chart
Appendix C	HRA Indicative Budget Movements 2014/15 – 2015/16
Appendix D	HRA Revised Base Budget 2014/15 and Indicative Budget 2015/16
Appendix E	HRA Summary Savings/Income Generation Schedule 2015/16
Appendix F	HRA Revised Budget 2014/15 and Indicative Budget 2015/16
Appendix G	HRA Indicative Base Budget 2015/16 by Division

AUDIT TRAIL

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Lead Officer	Duncan Whitfield, Strategic Director of Finance and Corporate Services	
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CONSULTATION WITH OTHER OFFICERS/DIRECTORATES/CABINET MEMBER		
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Director of Legal Services	Yes	Yes
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