

20 June 2017

Policy, Projects and Resources Committee

**2016/17 Provisional Outturn and Annual Treasury
Management Report**

Report of: *John Chance, Finance Director*

Wards Affected: *All*

This report is: *Public*

1. Executive Summary

1.1 This report deals with the 2016/17 provisional outturn for:

- The General Fund - paragraph 3.
- Housing Revenue Account - paragraph 4.
- The Capital Programme - paragraph 5.

1.2 The report also considers the reserves and working balance levels.

1.3 The Council is also required by regulations issued under the Local Government Act 2003 to produce an Annual Treasury Management review of activities and the actual prudential and treasury indicators for 2016/17. This report meets the requirements of both the CIPFA Code of Practice on Treasury Management (the Code) and the CIPFA Prudential Code for Capital Finance in Local Authorities (the Prudential Code) - paragraph 6.

2. Recommendations

2.1 That the provisional outturn information for 2016/17 for the General Fund, shows a break-even position, and the HRA shows a surplus contained within this report, is approved.

2.2 That the capital programme carry forwards requested in Table 7 are approved.

2.3 That the Treasury Management activity and information for 2016/17 be noted.

3. General Fund - Provisional Outturn 2016/17

- 3.1 The General Fund provisional outturn shows a break-even position at year end for 2016/17.
- 3.2 The estimated outturn for the General Fund (as reported to Council in March 2017) was an over spend of £285k as at 31 March 2017, representing a draw down from the general fund working balance. Table 1 provides a summary of the actual spend for the General Fund compared to the estimated outturn.

Table 1 - 2016/17 General Fund Outturn

	2016/17 Estimated Outturn £'000	2016/17 Actual £'000	2016/17 Variance £'000
Vision for Brentwood Expenditure:			
Environment & Housing Management	2,972	2,856	(116)
Community & Health	3,055	2,978	(76)
Economic Development	(397)	(620)	(224)
Planning & Licensing	1,329	1,414	85
Transformation	2,437	2,568	131
Total Spend on Vision for Brentwood	9,396	9,196	(200)
Operating and Financing Charges	764	735	(29)
Appropriations	485	352	(133)
TOTAL SPENDING REQUIREMENT	10,645	10,283	(362)
Funding:			
Council Tax	(5,893)	(5,893)	0
Government Formula Grant	(710)	(710)	0
Business Rates Income	(1,431)	(1,223)	208
Collection Fund (Surplus)/Deficit	(432)	(432)	0
New Homes Bonus Grant	(1,622)	(1,625)	(4)
Other Government Grants	(273)	(400)	(127)
TOTAL COUNCIL FUNDING	(10,360)	(10,283)	77
Deficit / (Surplus) for the year	285	0	285

- 3.3 Table 2 outlines key variances within Vision for Brentwood service areas:

Table 2 - 2016/17 General Fund Key Variances

Budget	Over/ (Under spend) £'000	Explanation
Salaries Related	(90)	Vacant posts – mainly due to the Management Team
Premises Related	(60)	Under spends on Council Buildings due to the remodeling of the Town Hall.
Transport Related	(41)	Under spends on Fuel and Tyres
Supplies & Services - Purchases	(29)	Under spends on Bins and Sacks purchases
Supplies & Services - Equipment	(17)	Less maintenance on tools required at depot.
Supplies & Services - Professional Fees	80	Higher then estimated costs for Legal, Bailiff and Court Fees.
Supplies & Services - General	27	Higher costs anticipated for bank charges and disposal of waste
Supplies & Services - B&B Net costs	26	Net overspend on B&B charges for homelessness prevention.
Supplies & Services - Postage	(16)	Partnership of services have led to an additional saving in postage costs.
Supplies & Services - Communications	(64)	Under spends predominately from ICT services.
Supplies & Services - Subscriptions	(18)	Fewer subscriptions required this year mainly in Planning services.
Supplies & Services - Contracted Services	(44)	Mainly due to reduction in contract for internal audit for the prior year.
Fees & Charges - Planning	88	Income not reached Estimated position. but still favorable position from Budget
Fees & Charges - Building Control	(31)	Income higher than anticipated.
Fees & Charges - General	(27)	Income higher than anticipated. Mainly due to Cemeteries.
Fees & Charges - Special Collections	(12)	Income higher than anticipated.
Fees & Charges - Community Alarms	12	Income not reached estimated outturn.
General sales Income	12	Income not reached estimated outturn.
Misc – Minor Overspends	4	Few minor overspends from estimated outturn.
TOTAL VARIANCE on Vision for Brentwood	(200)	

General Fund Working Balance

- 3.4 The estimated working balance as at 31 March 2017 is £3.74 million which is £362k more than the anticipated level reported in March 2017.
- 3.5 This is due the General Fund funding gap of £285k reducing to a breakeven position, and the need to Earmark funds from working balances.
- 3.6 The financial position statement presented to members on 1 March 2017 has been revised to show 2016/17 outturn position and the closing working balances, which is shown in Appendix B.
- 3.7 The General Fund balance must continue to be managed so that it provides the flexibility to manage unexpected demands and pressures without destabilising the Council's overall financial position. The level of the working balance should provide a reasonable allowance for unquantifiable risks or one off exceptional items of expenditure that are not covered within existing budgets.
- 3.8 General guidance and practice amongst other authorities varies. Options include a percentage of Gross Operating Costs and a percentage of Net Spending Requirement to be maintained as a minimum. A minimum reserve level of £2.2 million was agreed at the March 2017 Council meeting. This figure was calculated on the risk assessment which was carried out by the Finance Department.
- 3.9 As part of the year end procedures the Council must review its Earmarked Reserves. These Reserves are required in order to comply with proper accounting practice, whilst others have been created to earmark resources for known or predicted liabilities.
- 3.10 The total value of General Fund Earmarked Reserves after any adjustments is around £5 million. A schedule of the Earmarked Reserves is attached as Appendix A to this report.

4 Housing Revenue Account (HRA) – Provisional Outturn 2016/17

- 4.1 The HRA outturn figure shows a projected surplus of £183k. The estimated forecast for the HRA (as reported to Council in March 2017) was a potential surplus of around £293k as at 31 March 2017. The variance reflects the conscious decision to investment in the Council's housing stock and a continuing commitment to increase the 'Council Dwellings Investment Fund' by £1 million.
- 4.2 Table 3 provides a summary of the actual spend on the Housing Revenue Account compared to the estimated outturn.

Table 3 – 2016/17 HRA Outturn

	2016/17 Estimated Outturn £'000	2016/17 Actual £'000	2016/17 Variance £'000
Expenditure:			
Repairs and Maintenance	2,317	2,048	(269)
Supervision and Management	2,764	2,785	21
Rents, Rates, Taxes and Other Charges	196	196	0
Share of Corporate Costs	433	419	(14)
Depreciation and Impairment	2,535	2,538	3
Movement in the Allowance for Bad Debts	84	40	(44)
TOTAL EXPENDITURE	8,329	8,026	(303)
Income:			
Dwelling Income	(12,188)	(11,993)	195
Non Dwelling Income	(533)	(484)	49
Charges for Services and Facilities	(859)	(856)	3
Contribution towards Expenditure	(240)	(213)	27
TOTAL INCOME	(13,820)	(13,546)	274
Net Cost of HRA Services	(5,491)	(5,520)	(29)
Interest and Debt Management	2,062	2,062	0
Interest & Investment Income	(35)	(63)	(28)
Other Operating and Financing Charges	1,990	2,341	351
Net Cost of HRA Services inc Operating Charges	(1,474)	(1,180)	294
Appropriations	1,181	997	(184)
Deficit / (Surplus) for HRA Services	(293)	(183)	110

- 4.3 Table 4 outlines the key variances for net cost of HRA services including operating charges:

Table 4 – HRA VARIANCES

Budget	(Under)/Over Spend £'000	Explanation
Repairs & Maintenance	(269)	Variations to contractual works.
Supervision & Management	20	Mainly due to CCTV SLA
Revenue Contributions to Capital	236	Contribution to fund capital spend, which was higher than expected.
Dwelling Income	245	Impact from RTB sales and also some properties were void for longer.
Contribution towards Expenditure	25	Reduction in Supporting people funding and insurance claim for work already carried out.
Increase to bad debt provision	(44)	Rent arrears on HRA properties have decreased. Therefore the provision against these arrears not being settled has been decreased.
Investment Interest	(28)	Return on cash invested at a higher rate than budgeted.
Payment to the Pension Fund	115	Actuary report contributions exceeded estimated outturn.
Other minor over/under spends	(6)	Various budgets, but mainly due to depreciation because of reconciliation of fixed assets within the year.
TOTAL VARIANCE	294	

HRA Working Balance

- 4.4 The impact of the provisional outturn means that the estimated working balance as at 31 March 2017 is around £1.4million.
- 4.5 The HRA working balance must continue to be managed so that it provides the flexibility to manage unexpected demands and pressures without destabilising the Council's overall financial position. The level of the working balance should provide a reasonable allowance for unquantifiable risks or one off exceptional items of expenditure that are not covered within existing budgets. The working balance can also be used to act as a source of pump priming investment and/or to deliver "invest to save" projects.

- 4.6 General guidance and practice amongst other authorities varies. Options include a percentage of total income, and a set value per Council Dwelling. However, individual risk assessments undertaken at a local level are considered best practice.

HRA Earmarked Reserves

- 4.7 In addition to the Working Balance, the HRA has reduced to 2 earmarked reserves. The total value of HRA Reserves is around £3 million. A schedule of the Earmarked Reserves is attached as Appendix A to this report.

5 Capital Programme – Provisional Outturn 2016/17

5.1 The projected forecast spend on the Capital Programme for 2016/17 is £5.790 million, compared to the budgeted capital programme of £12.404 million.

5.2 Table 5 shows details of the actual spend compared to the estimated outturn (as reported to Council in March 2017) and the current budget for the capital programme.

Table 5 – 2016/17 Capital Outturn

	2016/17 Current Budget	2016/17 Estimated Outturn	2016/17 Actual	2016/17 Variance
	£'000	£'000	£'000	£'000
Details of Expenditure:				
Environment & Housing Management	8,309	4,397	4,123	(4,186)
Community & Health	288	210	196	(92)
Economic Development	1,718	185	244	(1,474)
Transformation	2,088	1,216	1,227	(861)
TOTAL EXPENDITURE FOR VISION FOR BRENTWOOD	12,404	6,008	5,790	(6,614)
Funded by:				
Capital Receipts	5,468	2,745	2,409	(3,059)
Government Grants	120	106	184	(64)
Housing Revenue Account Business Plan	2,318	2,527	2,158	(160)
Contributions from Revenue	3,852	390	644	(3,208)
Section 106	0	84	127	127
Retained HRA Receipts	646	156	268	(378)
TOTAL FUNDING	12,404	6,008	5,790	(6,614)

5.3 The Capital Programme for 2016/17 has been fully funded without the need for additional borrowing.

5.4 Table 6 outlines the variance for each individual capital scheme and an analysis to whether it should be carried forward into 2017/18.

Table 6 – 2016/17 Capital Scheme Variances

Capital Scheme	2016/17 Variance £'000	Explanation of variance
Environment & Housing:		
HRA Decent Homes Schemes	(2,505)	Ongoing works and part will be required to carry forward to 17/18
New Homes Build (HRA)	(1,259)	Ongoing works and will be required to carry forward to 17/18
Home Repair Assistance Grant	(30)	Fewer number of repairs and facilities required. Project based on demand.
Disabled Facilities Grant	(66)	Fewer number of repairs and facilities required. Project based on demand.
Vehicle & Plant Replacement Programme	(319)	Under spend required for waste transfer station (now waste holding facility) as per committee agreement.
Cemetery Headstones	(12)	Delays in contractors meant that the full provision could not be met, but will be resolved in 2017/18
Parking Bays at Woodman Road Cemetery	0	Project Complete
Unauthorised Caravan Defences	(21)	Project Complete
Fairfield Development	28	Project funded by Section 106 monies
Economic Development:		
Parking Scheme at Brentwood & Shenfield	(546)	On hold due to parking strategy. Any further funding or decisions to go back to committee. Carry forward not required.
MSCP	(851)	On hold due to parking strategy. Any further funding or decisions to go back to committee. Carry forward not required.
Car Park Improvements	(38)	Budget not fully required. Ongoing provision already available in 2017/18
Renaissance Group	(39)	No budget available for 2017/18. So carry forward required for new year.
Community & Health:		
CCTV System Upgrade	8	Cost of cameras exceeded budget. Slight overspend was expected.
Play Area Refurbishments	(70)	Refurbishments on hold for all play provisions. Carry forward required.
Irritation to Golf Course	(30)	Tender exercise has been carried out. Evaluation and instruction still required to complete project
Mascals Park	99	Project funded by Section 106 monies
Leisure Strategy	(100)	On hold. Any further funding or decisions to go back to committee. No carry forward required.

Transformation:		
Town Hall Remodelling	(724)	Ongoing project for 2017/18.
Asset Improvements	(84)	Budget not fully required. Ongoing provision already available in 2017/18
ICT Strategy	(13)	Existing Budget available for 2017/18
CRM Project	(42)	Project not yet complete as approved late in 2016/17
PCI Compliance	(10)	Project not yet complete as approved late in 2016/17
GF Acquisitions	0	Properties purchased. Project complete.
Software Licences	10	Cost of licences not originally budgeted for in the capital program.
TOTAL VARIANCE FOR VISION FOR BRENTWOOD	6,614	

5.5 Due to the under spends on some of the variances above, budget holders have requested various schemes to be carried forward into 2017/18. Senior officers have reviewed these requests along with the above variances and have made decisions on which schemes should be carried forward.

5.6 Table 7 shows a complete summary of the capital schemes that have been started and are not yet complete and are therefore requested to be carried forward to 2017/18.

Table 7 – 2016/17 Capital Scheme Carry Forwards into 2017/18

Scheme	Amount to carry forward £'000
Garage site development	1,259
HRA Decent Homes	969
Play Area Refurbishments	70
Irrigation to Golf Course	30
Cemetery Headstones	13
Vehicle Replacement Programme	319
CRM Project	41
PCI compliance Project	10
Town Hall Remodeling	724
Renaissance Group	39
TOTAL AMOUNT TO CARRY FORWARD	3,474

6. Annual Treasury Management Report 2016/17

- 6.1 On 2 March 2016 Council approved the Annual Treasury Strategy for 2016/17. This report compares the treasury activity for 2016/17 against the annual strategy.

Introduction and Background

- 6.2 The regulatory environment places responsibility to Members for the review and scrutiny of treasury management policy and activities. This report is therefore important in that respect, as it provides details of the outturn position for treasury activities and highlights compliance with the Council's policies previously approved by Members.
- 6.3 The Council confirms that it has complied with the requirement under the Code to give prior scrutiny to the treasury management reports by the Policy, Finance and Resources Committee before they are reported to Full Council.
- 6.4 This report summarises:
- Capital activity during the year;
 - Impact of this activity on the Council's underlying indebtedness (the Capital Financing Requirement);
 - Reporting of the required prudential and treasury indicators;
 - Overall treasury position identifying how the Council has borrowed in relation to this indebtedness, and the impact on investment balances;
 - Detailed debt activity; and
 - Detailed investment activity.

The Council's Capital Expenditure and Financing 2016/17

- 6.5 The Council undertakes capital expenditure on long-term assets. These activities may either be:
- Financed immediately through the application of capital or revenue resources (capital receipts, capital grants, revenue contributions etc), which has no resultant impact on the Council's borrowing need;
 - Or
 - If insufficient financing is available, or a decision is taken not to apply resources, the capital expenditure will give rise to a borrowing need.
- 6.6 The actual capital expenditure for the year is one of the prudential indicators that the Council is required to report. This requirement is met by Table 5, which shows the actual capital expenditure and how this was financed.

The Council's Overall Borrowing Need

- 6.7 The Council's underlying need to borrow for capital expenditure is termed the Capital Financing Requirement (CFR). This figure is a gauge of the Council's debt position. It represents 2016/17 and prior year's capital expenditure which has not yet been paid for by revenue or other resources.
- 6.8 Under treasury management arrangements, actual debt can be borrowed or repaid at any time within the confines of the annual treasury strategy. However, the Council is required to make an annual revenue charge to reduce the General Fund element of the CFR. There is no statutory requirement to reduce the HRA element of the CFR.
- 6.9 This statutory revenue charge is called the Minimum Revenue Provision (MRP). The total CFR can also be reduced by:
- The application of additional capital resources (such as unapplied capital receipts);
Or
 - Charging more than the statutory revenue charge (MRP amount) each year through an additional Voluntary Revenue Provision (VRP) from either the HRA or General Fund.

- 6.10 The Council's CFR at the year end is shown in Table 8, and represents a key prudential indicator.

Table 8: Capital Financing Requirement

	31-Mar-16 Actual £'000	31-Mar-17 Forecast £'000	31-Mar-17 Actual £'000
CFR – General Fund	7,923	7,923	11,166
CFR – HRA	66,847	65,347	62,091
Total CFR	74,770	73,270	73,257

- 6.11 Borrowing activity is constrained by prudential indicators for gross borrowing and the CFR, and by the authorised limit, as set out later in this report.

The Council's Treasury Position at the Year End

- 6.12 The Council's debt and investment position is organised by the treasury management service in order to ensure adequate liquidity for revenue and capital activities, security for investments and to manage risks within all treasury management activities.
- 6.13 The treasury position as at 31 March 2017 compared with the previous year is shown in Table 9:

Table 9: Year End Treasury Position

	31 March 2016		31 March 2017	
	Principal £000	Average Rate	Principal £000	Average Rate
Fixed Interest Rate Debt	2,000	7.54%	2,000	7.54%
HRA Subsidy Reform	64,166	2.82%	59,166	3.10%
Short Term Borrowing	0		3,000	0.30%
Total External Debt	66,166		64,166	
CFR – General Fund	7,923		11,166	
CFR – HRA	66,847		62,091	
Total Capital Financing Requirement	74,770		73,257	
Under Borrowing	(8,604)		(9,091)	
Investments				
Short-term deposits with banks & building societies	9,300	0.60%	17,000	0.39%
Total Investments	9,300		17,000	
Net Borrowing Position	56,866		47,166	

Debt decisions taken during 2016/17

- 6.14 Table 10 summarises the long term loans held at 31 March 2017. No additional long term borrowing was taken out during the year. These loans are all maturity, fixed interest rates.

Table 10: Schedule Of Outstanding Loans at 31 March 2017

Repayment Date	Period of Loan (Years)	Interest Rate	Amount Outstanding £000
28/03/2022	10	2.40%	5,000
28/03/2027	15	3.01%	10,000
08/01/2028	25	4.88%	400
28/03/2032	20	3.30%	15,000
28/03/2037	25	3.44%	15,000
28/03/2042	30	3.50%	14,166
24/02/2055	60	8.88%	800
30/04/2055	60	8.88%	800
Total			61,166

- 6.15 **Short Term Borrowing** – the £3.000m short-term borrowing was borrowed on 31 March and repaid on 3 April 2017. The lender was Uttlesford District Council.
- 6.16 **Debt Re-scheduling** – all of the Council's long term borrowing is with the Public Works Loans Board (PWLb). Due to changes made by the PWLB in the way in which it calculates the premiums and discounts on premature loan repayments, it has become more expensive to undertake any debt rescheduling. Consequently no debt rescheduling opportunities were undertaken during the year.

Investment decisions taken during 2016/17

- 6.17 **Investment Policy** – the Council's Treasury Management Strategy Statement was approved by Full Council on 1 March 2016. The investment activity during the year conformed to the approved strategy.
- 6.18 **Major Transactions** – the Council did not undertake any long term investments during 2016/17.

- 6.19 **Investments held by the Council** – Table 11 details the investments held by the Council at 31 March 2017.

Table 11: Schedule Of Outstanding Investments at 31 March 2017

Start date	Maturity date	Invested with	Interest Rate	Amount £000
<u>Call accounts</u>				
		Lloyds Bank plc	0.15%	1,500
		Santander UK Plc	0.65%	1,500
<u>Fixed term deposits</u>				
03/10/2016	03/04/2017	Thurrock Council	0.26%	1,000
04/04/2016	04/04/2017	Lloyds Bank plc	0.97%	1,000
06/01/2017	06/04/2017	Leeds City Council	0.27%	1,000
13/01/2017	13/04/2017	Dumfries & Galloway Council	0.25%	1,000
18/10/2016	18/04/2017	Highland Council	0.27%	1,000
04/10/2016	04/05/2017	Thurrock Council	0.27%	1,000
14/10/2016	01/06/2017	Leeds City Council	0.27%	1,000
03/01/2017	09/06/2017	Santander	0.41%	1,000
01/12/2016	16/06/2017	Salford City Council	0.30%	1,000
04/01/2017	04/07/2017	Nationwide Building Society	0.42%	2,000
04/01/2017	14/07/2017	Lloyds Bank	0.60%	1,000
05/12/2016	05/09/2017	Leeds City Council	0.34%	1,000
21/12/2016	20/12/2017	Salford City Council	0.42%	1,000
Total				17,000

Prudential Indicators and Compliance Issues

- 6.20 The Council is required by the Prudential Code to report the actual prudential indicators after the year end. These indicators provide either an overview or a limit on treasury activity.
- 6.21 **The Capital Financing Requirement (CFR)** – shows the Council's underlying need to borrow for capital purposes and should only increase in relation to capital expenditure that is not met from the Council's own resources, i.e. it is unfinanced. External borrowing should not exceed the CFR except in the short term under exceptional circumstances. Any

borrowing in excess of the CFR would be deemed to be for revenue purpose, which is not allowed. This indicator aims to show that gross borrowing does not exceed the CFR. The gross borrowing position is the sum of external debt and finance lease liabilities. Table 12 demonstrates that the Council has complied with this requirement.

Table 12: Gross Borrowing and CFR Position

	31 March 2016	31 March 2017
	Actual	Actual
	£000	£000
Gross borrowing position	66,166	64,166
Capital Financing Requirement	74,770	73,257

The Authorised Limit – this is the “affordable borrowing limit” required by Section 3 of the Local Government Act 2003. This represents a limit beyond which external debt is prohibited. The limit is set or revised by the Full Council. The table below demonstrates that during 2016/17 the Council has maintained gross borrowing within this limit.

- 6.22 **The Operational Boundary** – this is the expected borrowing position of the Council during the year. Periods where the actual position is either below or over the boundary are acceptable subject to the authorised limit not being breached.
- 6.23 **Actual financing costs as a proportion of net revenue stream** – this indicator identifies the trend in the cost of capital (borrowing and other long term obligation costs net of investment income) against the net revenue stream.

Table 13: Other Prudential Indicators

	2015/16
	£000
Authorised limit for external debt	78,271
Operational boundary for external debt	75,271
HRA Debt Limit	72,587
Financing costs as a proportion of net revenue stream:	
Non- HRA	1.07%
HRA	15.22%

- 6.24 The Council has complied with all of the above relevant statutory and regulatory requirements which limit the levels of risk associated with its treasury management activities. In particular its adoption and implementation of both the Prudential Code and the Code of Practice for

Treasury Management means that its capital expenditure is prudent, affordable and sustainable, and its treasury practices demonstrate a low risk approach.

- 6.25 The Council is aware of the risks of passive management of the treasury portfolio (reduced investment income, counterparty risk etc) and, with the support of Capita Asset Services the Council's Treasury Management Advisers, has proactively managed the debt and investments over the year by continually reviewing market conditions, appraising investment and debt rescheduling opportunities and assessing their effects on the Council's balance sheet.
- 6.26 There is little risk of volatility of costs in the current debt portfolio as the interest rates are fixed, utilising long-term loans.
- 6.27 Shorter-term variable rates and likely future movements in these rates predominantly determine the Council's investment return. These returns can therefore be volatile and, whilst the risk of loss of principal is minimised through the annual investment strategy, accurately forecasting future returns can be difficult and will continue to impact on the revenue accounts.

5 References to Corporate Plan

- 5.4 Good financial management underpins all priorities within the Corporate Plan.

6 Implications

Financial Implications

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- 6.4 The financial implications are set out in the report.

Legal Implications

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- 6.5 The Council is obliged under Section 151 of the Local Government Act 1972 to make proper arrangements for the management of its financial affairs.

7 Background Papers

7.1 1 March 2017 Council – Medium Term Financial Plan 2017/18 – 2019/20

8 Appendices to this report

8.1 Appendix A – Earmarked Reserves
Appendix B – Position Tables

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