

Finance Panel

Meeting Venue
**Committee Room A - County Hall,
Llandrindod Wells, Powys**

Meeting Date
Friday, 20 March 2020

Meeting Time
10.00 am

For further information please contact
Lisa Richards

lisa.richards@powys.gov.uk



County Hall
Llandrindod Wells
Powys
LD1 5LG

16 March 2020

The use of Welsh by participants is welcomed. If you wish to use Welsh please inform us by noon, two working days before the meeting

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Pwyllgor Gwasanaethau Democrataidd-Mae'r cyfarfod hwn yn cael ei gynnal yn electronig. Os oes unrhyw aelod o'r cyhoedd yn dymuno cysylltu â'r cyfarfod, cysylltwch â'r person a enwir ar yr agenda.

AGENDA

1.	APOLOGIES
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To receive apologies for absence.

2.	NOTES
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To receive the notes of the last meeting.
(Pages 3 - 8)

3.	COST REDUCTIONS AND AVOIDANCE AS AT 31 JANUARY 2020
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To consider the report of the Head of Finance.
(Pages 9 - 16)

4.	FINANCIAL OVERVIEW AND FORECAST AS AT 29 FEBRUARY 2020
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To consider the report of the Portfolio Holder.
(To Follow)

5.	CAPITAL REPORT, FEBRUARY 2020
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To consider the report of the Portfolio Holder.
(To Follow)

**MINUTES OF A MEETING OF THE FINANCE PANEL HELD AT COMMITTEE ROOM
A - COUNTY HALL, LLANDRINDOD WELLS, POWYS ON FRIDAY, 21 FEBRUARY
2020**

PRESENT

Mr J Brautigam (Chair), County Councillors A W Davies, M J Dorrance, J Gibson-Watt, J Pugh, P Roberts, E Vaughan, D A Thomas, R G Thomas and G I S Williams

Officers: Jane Thomas, Head of Finance

1.	APOLOGIES
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Apologies for absence were received from County Councillors JG Morris

2.	NOTES
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Documents:

- Notes of the last meeting held on 17 January 2020

Outcome:

- **Noted**

3.	FINANCIAL OVERVIEW AND FORECAST - JANUARY 2020
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Documents:

- Financial Overview and Forecast – January 2020

Discussion:

- At the 31 January 2020 a year end underspend of £6K was forecast
- It was hoped that this would improve further but the costs of recent storm and recovery operations may affect this figure
- Social Care may also yet experience winter pressures
- Grants may be available from the Welsh Government for both storm recovery work and winter pressures but there is also likely to be an impact on the authority's budget – for example discretionary rate relief for both businesses and residents
- Children's Services had reduced their expenditure slightly, but pressures and undelivered savings remain
- The overall underspend was achievable through slippage in capital borrowing, surplus council tax and the £2M budget reserve which remained unallocated
- At the time the report was written there was not expected to be a significant change in reserves
- Schools will receive their revised allocations next week
- There had been an increase in cost reductions, but £5.4 remained unachievable
- Transformation was on track

- The Chair of the Health and Care Committee reported that there had been a reduction in agency staff and an increase in the number of children that had been returned from out of county placements
- It was considered that the position stated reflected missed opportunities and poor financial management. Capital spend slipped every year and those projects would benefit residents. How would the Authority regain lost ground in respect of those capital projects? It was explained that the expenditure had been reprofiled into future years. Commitments had been made. The situation had been exacerbated by contractors building schools in the north going into liquidation. Projects which have slipped have been included in the 5 year plan.
- It was inevitable that there would be some slippage on any capital budget, but this must be managed and reprofiled. More prudent modelling is being carried out. Monitoring was essential.
- The Head of Finance indicated that in future 100% capital funding would be committed against a profile of 70%. This is a finance issue rather than one for individual services.
- £5.4M of cost reductions will not be delivered of which £2.38M is attributed to Social Care. The Panel questioned whether the real cost of delivery was understood and highlighted the need for more accurate forecasting.
- £1M was thought to be achievable in the next financial year – if it had not been achieved in the current financial year, what assurance was there that it would be achieved in the next? The Head of Finance informed the Panel that not all changes had been made in sufficient time to achieve 100% of in-year cost reductions. A full report would be provided to Audit Committee and Finance Panel detailing each undelivered saving, the risk it had carried and the reason why they had not been achieved. A similar report was thought to be included with the budget papers for consideration by County Council, but this now appeared not to be the case. There was some concern that the Council would not have complete information upon which to make its decisions at the budget setting meeting. The Head of Finance believed there would be sufficient information within the budget pack to allow Members to make an informed decision. The Portfolio Holder for Finance commented that all Scrutiny Committees had had the opportunity to review proposals in their areas and risks should have been part of that consideration. The report for consideration in March would reflect on undelivered savings for 2019/20 but the budget pack would contain information for 2020/21.
- The remaining undelivered cost reductions were considered as the budget for 2020/21 was developed
- Members were concerned that undelivered cost reductions had to be met from elsewhere within the Council and that these proposals had not been agreed by the wider Council membership.
- Adult Services had successfully managed potential pressures of £9M
- There were significant concerns regarding the potential overspend of £4.8M in Children's Services. This level of expenditure was not sustainable. It was clear that the Authority spent considerably more per child than other authorities (eg Powys £54K per child against Gwynedd £35K per child)
- Concern was expressed about the objectives of services and performance against those objectives – this was the role of the Scrutiny Committees.

The Leader's meetings have also shown clear plans are in place to improve Children's Services and whilst Children Looked After numbers are falling, there remain legacy issues to be funded. There had been failures in previous years which have to be addressed.

- Vision 2025 provides direction for the Council and quarterly performance reports are published against the Vision. In the current year there has been improved service planning through Integrated Business Plans all of which are aligned to Vision 2025. New performance measures will be in place for the next financial year which will be more robust at service level.
- There was an increasing deficit in schools. Schools transformation was a longer-term project and there was concern as to how these deficits would be met in the short term. Schools submit indicative funding plans which the Authority approves. The graph in the report does not show proposed budgets for 2020/21 nor the increased funding for TLR payments. Neither does it reflect any remedial action taken now or for years 2 or 3. The report reflects a worst-case scenario. Schools delegated budgets, including reserves, are ring fenced and maintained separately from other Council funds. The full cost of pay and pensions had not been reflected previously but will be in the next budget. This should stabilize schools' budgets while transformation takes place.
- A table showing the impact of the proposed budget on services was available and would be circulated to the Panel
- The new role of scrutiny allows for costs to be considered. Whilst the Committees are doing their best, the information needs to be provided
- It was acknowledged that the authority cannot be risk averse, but it seemed as though the same high-risk cost reductions were considered year on year.
- The Capital Receipts Directive was a tool which would allow transformation to take place. This has been in place since 2016 but the Authority does not seem to be making the best use of it. To date it has mainly supported redundancy costs and it seems as though an opportunity has been missed. The Head of Finance reported that this needs to be considered across the whole period and not on an annual basis.
- £100M has been taken out of the base budget in the last decade
- It was noted that the wage bill remains consistent despite a significant number of redundancies.

Outcomes:

- **Further information relating to the impact of the 2020/21 budget proposals on services would be circulated**
- **The report regarding undelivered cost reductions would be considered by the Finance Panel in due course**

4. CAPITAL REPORT - JANUARY 2020

Documents:

- Capital Report as at 31 January 2020

Discussion:

- The programme is 72% committed

- Year on year there were slippages in the capital programme. The issue surrounding the schools' contract in the north were well known but what other reasons were given? Was any delay attributable to HOWPs? The Chair of the Economy, Residents and Corporate Governance Committee reported that a working group had considered KPIs for HOWPs and whilst they were showing improvement, there were further improvements to be made. There were also issues regarding the Authority and it too must improve its processes.
- A more detailed business case is now required before a project is included on the Capital Programme. This will have to cover both capital and revenue costs and will enable spend to be more accurately profiled. Budget Managers are also being trained.
- The Digital and Communications Service was 56% underspent on capital. It was not clear what should have been acquired. Again, the Panel were concerned that if it were not for slippage on the capital programme, there would be a considerable overspend in the revenue budget. This was not acceptable.

Outcomes:

- **The report was noted**

5. FINANCE PANEL REPORT TO COUNCIL

Documents:

- Finance Panel report on Budget Proposals 2020/21

Discussion:

- The Portfolio Holder for Finance reported that a detailed response has been prepared and would be included within the budget pack for County Council on 28 February 2020.

Outcomes:

- **Noted**

6. RA AND RO WELSH GOVERNMENT RETURNS
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Documents:

- Report of the Head of Finance

Discussion:

- The Authority had recorded RA costs in a different way to other Authorities
- Corporate costs had been charged at year end rather than apportioned at the beginning of the year
- This had affected RA statistics
- Reallocating these costs had had an impact on services
- The Chair had compiled a comparator table with the new costs which could provide the basis for future discussion
- The Head of Finance suggested that the Rural Cost Analysis should also be considered by the Finance Panel and Scrutiny Committees

- Costs should be included in all scrutiny committee reports
- Finance and Performance must be better aligned to provide useful information and unit cost data

Outcomes:

- **The Rural Cost Analysis will be circulated to Members**

7.	APPOINTMENT TO MID WALES GROWTH DEAL JOINT SCRUTINY WORKING GROUP
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County Councillor R G Thomas was appointed as the Panel's representative on the Mid Wales Growth Deal Joint Scrutiny Working Group

8.	WORK PROGRAMME
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Documents:

- Forward work programme for 2020

Outcomes:

- **Noted**

County Councillor Mr J Brautigam (Chair)

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CYNGOR SIR POWYS COUNTY COUNCIL

Finance Panel 20th March
and Audit Committee 23rd March 2020

REPORT AUTHOR: Head of Finance

SUBJECT: Cost Reductions and Avoidance Report as at 31st January 2020

REPORT FOR: Information

1 Purpose

- 1.1. To provide an update on the delivery of 2019-20 cost reductions and avoidance measures as at 31 January 2020.

2 Background

- 2.1. The 2019-20 budget includes approved cost reduction proposals of £12.99 million, which includes £1.88 million of proposals that were planned but not delivered in previous financial years.
- 2.2. The 2019-20 budget also included £8.70 million of cost avoidance measures in Adult Services and Children's Services, to mitigate anticipated cost and demand pressures facing these services.
- 2.3. Appendix A sets out the value of proposals to be delivered by each service, the amount expected to be achieved in 2019-20 and the amount outstanding.
- 2.4. In December 2019 the Finance Panel requested a report to set out any cost reduction or avoidance proposals that would not be delivered in 2019-20, explaining the reasons for non-delivery and subsequent action.

3. Advice

- 3.1 In total the 2019-20 budget included cost reduction or avoidance measures of £21.69 million - £14.95 million had been achieved as at 31 January 2020, comprising £9.33 million in cost reductions (71.8% of £12.99 million) and £5.62 million in costs avoided (64.6% of £8.70 million). A further £1.30 million is expected to be delivered by 31 March 2020 - £0.60 million in cost reductions and £0.70 million in cost avoidance. This would bring the total delivered in 2019-20 to £16.25 million (74.9%).
- 3.2 As at 31 January 2020 £3.06 million of cost reductions were not expected to be delivered in 2019-20 and £2.38 million of costs in Social Services were not expected to be avoided.

- 3.3 £300k of the cost reductions achieved in 2019-20 are not delivered on a permanent basis as they have been funded by a temporary source of funding. These remain unachieved for 2020-21.
- 3.4 A further £1.475 million of savings are expected to be delivered in 2020-21. Leaving £4.26 million permanently undelivered.
- 3.5 The table below summaries the proposals, the reason for non-delivery and action that is being taken. Further detail is shown in Appendix B.

Table 1

Ref	Description of proposal	Amount (£)	Reason for non-delivery	Action
Cost Reductions:				
18/19 b/f	Increase income Roadmaster	35,170	Over ambitious income target	Reinstate budget
18/19 b/f	Reduce HTR sickness costs	100,000	Unrealistic with existing T&Cs	Reinstate budget
18/19 b/f	Reduce 3 rd party HTR cost	50,000	Over ambitious income target	Reinstate budget
HTP10	HTR Transformation	467,850	Identified late in 2019-20 budget setting process, unrealistic proposal not developed by the service	Reinstate £400,000 Deliver £67,850 in 2020-21
LRP04	Increase catering income	230,000	Over ambitious income target	Reinstate budget
CEP02	Reduce leisure service senior management	100,000	Identified late in 2019-20 budget setting process, unrealistic proposal not developed by the service	Reinstate budget
PRP07	Regeneration Review	150,000	Grant Funding application was not successful in 2019/20. No alternative proposal developed.	Reinstate budget
CEP02	Property Management savings	200,000	Identified late in 2019-20 budget setting process, unrealistic proposal not developed by the service	Reinstate budget
TSP05	Increase Trading Standards income	20,000	Delay in Welsh Government plans	Reinstate budget
PRP05	Reduce cleaning costs	75,000	Proposals not progressed by the service	Reinstate budget
18/19 b/f	Increase income from HOWPS	75,540	Over ambitious income target	Reinstate budget

CEP02	Valuation Staff savings	100,000	Identified late in 2019-20 budget setting process, unrealistic proposal not developed by the service	Reinstate budget
ODP01	Reduce corporate training budget	200,000	Identified late in 2019-20 budget setting process, unrealistic proposal not developed by the service	Reinstate budget
18/19 b/f	Children's Services cost saving	98,000	Carried forward from 2018-19 without delivery plan	Reinstate budget
FSP02	Internal finance charge	123,000	Change of policy	Reinstate budget
SCP20	Increase in catering income	120,000	Duplicate proposal (ref LRP04)	Reinstate budget
Total cost reductions undelivered		2,144,560		
Cost Avoidance:				
Transforming respite service		400,000	Provision changed to accommodate high need individual	Reinstate budget
Transfer transport costs		100,000	Cost shunting between services	Reinstate budget
Reduce Children's legal costs		203,000	Unrealistic proposal based on 2018-19 spend	Reinstate budget
Reduce Children Looked After Costs		1,000,000	Strategy did not result in reduced cost however the overall number of placements reduced.	Reinstate budget
Invest to save - fostering		63,000	Proposal not developed	Reinstate budget
Reduce agency costs		350,000	Workforce Strategy now developed but not impacting on 2019-20 to realise savings	Reinstate budget
Total costs not avoided		2,116,000		
TOTAL NOT DELIVERED		4,260,560		

3.6 The reinstating of these budgets ensures that the budget for 2020-21 is sustainable.

3.7 The Finance Team has undertaken a review of the impact assessments completed for the 2019-20 budget and have found that the assessments tended to focus on the impact of proposals on residents and communities rather than on the risks around their implementation. As such the reasons for potential non-delivery were not identified in the risk assessments for the proposals highlighted in Table 1 above.

3.8 The quality of Impact Assessments has improved in the 2020-21 budget development process and there was more rigorous challenge and scrutiny of proposals this year. Several budget challenge events have been held with officers to test the deliverability of each proposal, this includes Cabinet, the Executive Management Team and Scrutiny Committees. That said there is still room for further improvement. The Senior Leadership Team will review the 2019-20 and 2020-21 impact assessments in the first half of 2020-21 to learn lessons and design a quality assurance process ahead of the 2021-22 budget round.

4. **Resource Implications**

There are no financial implications arising from this report which is for information. Provision for the reinstating of these budgets has been approved within the budget approved for 2020-21.

5. **Legal Implications**

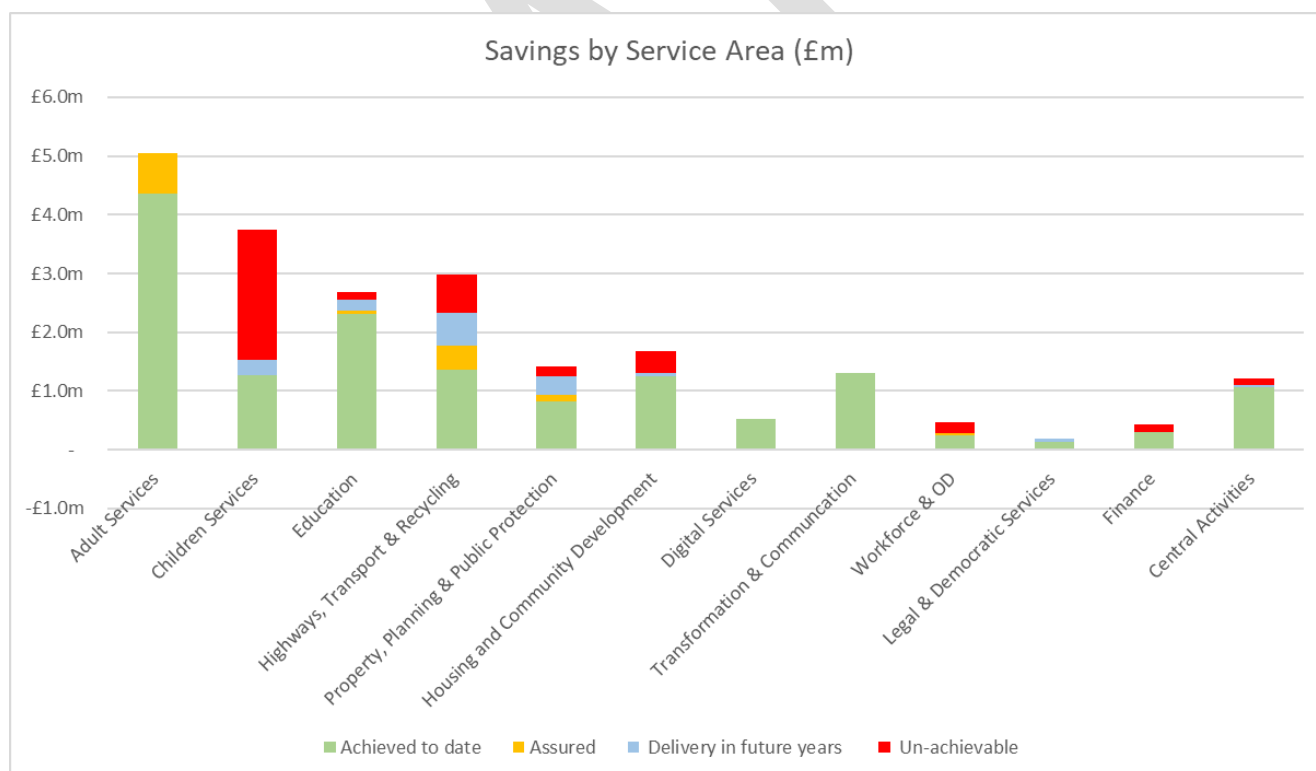
There are no legal implications arising from this report.

6. **Recommendation**

The Finance Panel / Audit Committee is invited to note and comment on this report.

Appendix A – Table Showing Savings Delivery 2019-20 (as at 31st January 2020)

Service	Total To Be Achieved	Actually Achieved	Assured	Delivery in future years	Un-achievable	% Achieved 19/20
Children Services	98	-	-	-	98	-
Education	2,681	2,319	45	197	120	86%
Highways, Transport & Recycling	2,986	1,364	410	559	653	46%
Property, Planning & Public Protection	1,421	819	119	313	171	58%
Housing and Community Development	1,678	1,248	-	50	380	74%
Digital Services	530	530	-	-	-	100%
Transformation & Communcation	1,302	1,302	-	-	-	100%
Workforce & OD	473	247	26	-	200	52%
Legal & Democratic Services	183	131	-	52	-	72%
Finance	430	307	-	-	123	71%
Central Activities	1,207	1,062	-	45	100	88%
Total	12,989	9,329	600	1,215	1,845	72%
Memo Items						
Adult Efficiencies	5,052	4,350	702	(0)	(0)	86%
Childrens Efficiencies	3,651	1,275	-	260	2,116	35%
Total	8,703	5,625	702	260	2,116	65%
Savings achieved by temporary one year funding					300	
Overall Total	21,692	14,953	1,303	1,475	4,261	69%



Appendix B – Undelivered Savings and Reasons for non achievement			
Service	Undelivered Savings - Explanation	Impact Assessment Comment	£K
HTR	<p>£185,170 - This is an element of the savings carried over from 18/19 (total c/f £840,610). The permanent reduction is made up of shortfall of £35,170 income generation for the Roadmaster machines, £100,000 shortfall against reduced sickness absence costs and £50,000 against reduction of 3rd party cost.</p> <p>The income target for the Roadmaster machines was over ambitious, especially with the reduced revenue budget available for highway maintenance and the increased reliance and use of the machines to meet our statutory duty. They were introduced into the service for this very reason and have produced significant savings. We will continue to look at market/income opportunities but it would be a case of procuring an additional machine, which there is insufficient confidence for at present. Sickness absence has been reduced and savings have been realised, but it is considered that the target carried forward (and subsequently increased for 19/20 is unrealistic within the parameters of our policies and in comparison to other authorities performance. The target for 3rd party spend is unachievable after exhausting avenues through working with our commissioning team and other WG consultants. Although some savings have been achieved, and there are potential other gains that have arisen from the work with companies, it is unrealistic to bank on any further saving at present.</p>	<p>The impact assessment was not written at a level of detail that shows a particular risk against these specific projects.</p>	653
	<p>£467,850 - This is the undeliverable element of the £1,106,280 Transformational savings (ref HTP 10). Much has and continues to be achieved through our drive on improving attendance, driver behaviour (reduced damage & fuel use), changes in work patterns being introduced through the year and again next year, expected but delayed increase in Sustainable Drainage application fees and income, changes to Winter service delivery. The undeliverable element is made up of £67,850 against increased 3rd Party spend target; with similar reasoning outlined above, increase sickness absence cost reduction; as above, although an improvement has been made it is unrealistic to bank on any additional. The remaining £400k is the increased saving allocated to HTR out of the £3M budget shortfall.</p>	<p>The impact assessment written in 2018 does not suggest there is a significant risk of non delivery of these savings, the IA sets out the following risks to delivery:</p> <ul style="list-style-type: none"> Improvement achieved does not meet forecast / target is too ambitious Deter usage of services where prices are increased Unable to secure new markets for services <p>The IA does not forewarn about the difficulties in delivering this saving, although it does mention the undelivered savings from 2018/19 - and some of those savings expectations are replicated in 2019/20 such as third party savings and staff sickness</p>	
HCD	<p>£230,000 - Income gen and reduce food waste . Catering Service are monitoring data closely. Unfortunately, at present, the service is trying to rectify coding errors on parentpay which is causing problems with up to date financial information in respect of school meal income. There has undoubtedly been a downwards trend in school meal takeup which has continued through this financial year. The service are looking to offer alternative school meal offers in order to try and increase demand and are working to improve marketing and promotion. The food offer in County Hall is to be reviewed with changes happening in Q2 and Q3 which are anticipated to increase income. The current forecasts are based on the information currently in the financial ledgers.</p>	<p>The impact assessment written in 2018 does not suggest there is a significant risk of non delivery of these savings, the IA sets out the following risks to delivery:</p> <ul style="list-style-type: none"> The proposal to close the restaurant at Neuadd Brycheiniog will impact on staff using the service within the building and the meals provided to Arosfa day centre. The introduction of an increased school meal price will impact on parents who pay for their children to have school meals. Modernising County Hall restaurant will affect customers and staff who use the facility, with reduced hot meal service and providing a coffee shop style offer. <p>Risk Identified and Inherent Risk Ratings are set out below: Loss of jobs and employment opportunities - Low. The proposal to increase school meal prices has the impact to drive down uptake - Low County Hall Restaurant not making full cost recovery - Low</p>	480
	<p>£100,000 - reduction in senior management in leisure staffing</p> <p>£150,000 Regeneration review - The outline Priority 5 application will be assessed in the autumn and the Service will know at that time whether it will be invited to submit a full application. If and when the funding were to be received, it would be backdated to April 2019 and therefore would cover this saving requirement in full. If the application is not approved to go to the next stage in Sept, the HOS has plans to urgently the review the service. Update : Funding has not been awarded for 2019/20.</p>	<p>Proposed late in process no Impact Assessment provided</p> <p>Proposed late in process no Impact Assessment provided</p>	
PPPP	<p>£200,000 - property management savings</p>	Proposed late in process no Impact Assessment provided	471
	<p>£20,000 - New proposals to increase income from Trading Standards - additional functions from UK and Welsh Government - delayed by WG so cannot implement any time soon</p>	no impact assessment identified	
	<p>£75,000 - undelivered of savings on cleaning of corporate and council buildings - expectation was to reduce cleaning to minimum levels</p>		
	<p>£75,540 - Property Services Joint Venture Company: HOWPS - Set up jointly owned company to deliver a range of property services. Increase income generation by trading more widely than the Council. Transfer Asset Management Team towards the end of 2016/17. With the current performance it is unlikely there will be sufficient savings to cover this target</p>	no impact assessment identified	
	<p>£100,000 - valuation staff saving</p>	no impact assessment identified	

Service	Undelivered Savings - Explanation	Impact Assessment Comment	£K
HR	<p>£200,000 HR Training - Unfortunately the premise behind the saving was flawed and the service was not provided with an opportunity to advise or comment. I was advised after the event that the saving was based on a premise that the Council spent more on training than other Welsh councils and it was felt that the Council's spend could therefore be reduced by £200k. Unfortunately this was flawed for a number of reasons, firstly once you exclude externally funded training and the training delivered through the schools budgets the Council only delivers/controls circa £300k of training and not the £1m that was used at the budget meeting for the purpose of comparison and the decision. Secondly rather than tie the decision to the subject matter and the premise for it, the accountants then tied it to the staffing lines in the Council's corporate Organisational Development Team. Whilst it was never the intention or rationale for the saving, had the saving been taken from this team, it would have required 6 or 7 staff from a small team to have been made redundant, leaving just one or two staff to look after all of the Council's organisational development, leadership/management development, coaching, corporate and mandatory training, employee engagement, induction, appraisal etc, basically it would leave little to no organisational development in Powys. This was discussed during January with the S151 officer and subsequently with the relevant Corporate Director and the service was ultimately advised that it would not be required to deliver the saving and asked if we could seek to partly mitigate c£50k of the value.</p> <p>As this budget cut was not consulted or explored before it was made no impact assessment was sought or completed. I did however review this once I was aware of it and I provided a detailed report to the S151 officer during late January / early February advising how it would not be possible to find the savings for the reasons stated.</p>	Proposed late in process no Impact Assessment provided	200
Children	£98,000 - No detail provided but they were b/f from 2018/29	no impact assessment identified	2,214
	£400,000 - Transformation of respite provision - no additional detail given	no impact assessment identified	
	£100,000 - Home to school transport - transferring costs across services	no impact assessment identified	
	£203,000 - Legal savings unrealistic because annual spend been in excess of £600k, and unable to reduce	The impact assessment does not comment on how likely are you to successfully deliver the proposals and what is the risk of non delivery of savings. They did set out some risks to service delivery: - Increase in Children Looked after will place more pressure on placing children away from their home area very high - Insufficient external placement budget to meet Children Looked After needs. Very high	
	£1,000,000 - CLA children closer to home and looked after - not delivered in 2019/20, and new savings added for 2020/21	no impact assessment identified	
£63,000 - Invest to save re inhouse fostering	The impact assessment does not comment on how likely are you to successfully deliver the proposals and what is the risk of non delivery of savings.		
£350,000 - Cutting agency and restructuring which has not yet materialised			
Finance	£123,000 - Highlight, review and correct processes that require significant manual intervention or rectification within the finance function - not taken forward as new plans and saving drawn up for 2020/21	The impact assessment did suggest that the level of deliverable savings will be unknown until the explore phase of the project is concluded - but was never followed up with a detailed business case proposal and plan to take the proposals forward	123
Catering	£120,000 - Increase in school meals take up not happened	This proposal looks to be a duplication of the HCD catering proposal set out above - and has not been delivered. The monthly cabinet reports confirm that since the cost of meals has increased, the take up has fallen	120
			4,261

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