FINANCE COUNCIL Monday, 24 February 2020

PRESENT – The Mayor Councillor Jim Shorrock, Councillors Afzal, Akhtar H, Akhtar P, Batan, Bateson, Brookfield, Browne, Casey, Connor, Daley, Davies, Desai, Floyd, Gee, Groves, Gunn, Hardman, Harling, Hussain I, Hussain M, Jan-Virmani, Kay, Khan M, Khan Z, Khonat, Liddle, Mahmood, Marrow, McFall, McGurk, Oates, Patel, Pearson, Rawat, Rigby C, Rigby J, Riley, Salton, Sidat, Slater Ja, Slater Jo, Slater Ju, Slater N, Smith D, Smith J, Talbot, Taylor, and Whittle.

RESOLUTIONS

49 Apologies for Absence

Apologies for absence were received from Councillors Hussain S and Fazal.

50 Minutes of the Council Forum Meeting held on 23rd January 2020

RESOLVED - The Minutes of the meeting held on 23rd January 2020 were agreed as a correct record.

51 <u>Declarations of Interest</u>

Declarations of Interest in Agenda Item 11 (Council Tax Scheme 2020/21) were received from Councillors Akhtar H, Akhtar P, Batan, Groves, Khan M, Khonat, Mahmood, McGurk, Patel, Sidat, Talbot, Taylor, Connor, Gee, Hardman and Marrow.

52 <u>Mayoral Communications</u>

The Mayor reported on recent events he had attended, and advised that he had now attended around 300 engagements. The Mayor reminded Councillors that tickets for the Mayor's Ball were still available.

The Mayor advised that this would be Councillor Jamie Groves last meeting before moving to Spain, and he thanked him for his contribution to the Council and the Borough and passed on the best wishes of the Council.

53 Capital Strategy 2020/21

Members received a report seeking approval for the 2020/21 Capital Strategy, set out in Appendix 1. The Capital Strategy gave a high-level overview of how the Council's capital expenditure, capital financing and treasury management activity contributed to the provision of local public services, along with an overview of how associated risks were managed and the implications for future financial sustainability.

Decisions made on capital and treasury management would have financial consequences for the Authority for many years into the future. Therefore decisions were subject to both a national regulatory framework and to a local policy framework, summarised in the report.

RESOLVED-

That the Capital Strategy for 2020/21 (in Appendix 1), be approved including:

the proposed Flexible Use of Capital Receipts Strategy, outlined in *Appendix 3*

the Minimum Revenue Provision (MRP) Statement, which determines the Council's policy for repayment of debt (*Appendix 4*)

the proposed prudential indicators for the forthcoming year (Appendix 5);

the proposed Investment Strategy for 2020/21, as outlined in Appendix 6.

54 <u>The Robustness of the 2020/21 Budget and the Recommended Level</u> of Reserves

Members were reminded that Section 25 of the Local Government Act 2003 placed a statutory requirement on the Council's Chief Financial Officer to report on:

- 1 the robustness of the estimates within the overall budget, and
- 2 the adequacy of the proposed level of financial reserves

In setting the Budget for 2020/21, Council was required to have regard to the report when making its budget decisions.

The information provided was to assist Members in their review of the overall Revenue Budget and Capital Programme and to provide assurance to them that financial advice had been provided throughout the budget setting process.

RESOLVED -

That Finance Council note that:

An overall assessment of the proposed 2020/21 budget, and the assumptions on which this is based, including savings plans and activity forecasts, has identified that whilst there are risks, the overall budget provisions for the year are considered sufficient to meet the Council's legal responsibilities and obligations.

A review of risks, mitigations and contingencies has also been undertaken alongside the review of reserves and provisions.

Note the assessment by the Director of Finance and Customer Services of;

the robustness of the Revenue Budget and Capital Programme for 2020/21 (as outlined in the report of the Executive Member for Finance and Governance) and

the adequacy and recommended level of proposed financial reserves (detailed in **Section 5.2**).

55 <u>Revenue Budget 2020/21, Medium Term Financial Strategy and Capital</u> <u>Programme 2020-23</u>

The Executive Member for Finance and Governance, Councillor Vicky McGurk, on behalf of the Labour Group, presented proposals for the Revenue Budget 2020/21, together with the Medium Term Financial Strategy (MTFS) and Capital Programme for 2020-2023.

The paper noted that in 2010 the Conservative and Liberal Democratic coalition Government began the programme of austerity which had prevailed until the present day. The programme signalled the start of an unprecedented level of financial challenges across the public sector which has led to significant cuts across many areas.

Over the period 2010/11 to 2019/20;

- the Council has had the largest reduction in Core Spending Power of all Unitary authorities at 30.5% (£51.7million), which was the 32nd largest reduction out of all 350 local authorities in the country
- the Centre for Cities report published in January 2019 outlined that between 2009/10 and 2017/18, Blackburn with Darwen had the 5th largest real-term fall in total local government spending across the country
- latest IMD statistics showed that the Borough was ranked 9th in a list of the most deprived local authorities in the country.

The extreme financial challenges, coupled with rising demand for services due to high levels of deprivation, had meant that reserves had been utilised in order to deliver services. As at 31st March 2019, when compared to all other Unitary Authorities, Blackburn with Darwen had the 5th lowest level of reserves as a percentage net of revenue expenditure.

Whilst Finance Council approved a balanced budget for 2019/20 and a Medium Term Financial Strategy (MTFS) for the period through to 2021/22 back in February 2019, this was predicated on some very challenging assumptions.

The MTFS approved by Finance Council in February 2019 identified a budget gap of £5.7 million for 2020/21 based on the financial data and demand information available at that time. However as 2019/20 has progressed, the pressures identified had increased, in line with the national picture for upper tier authorities, including further rises in demand in Children's Services, particularly in relation to placement demand and costs due to the number of looked after children in the Borough, along with further pressures on highways and the escalating costs in relation to waste disposal.

To address these pressures during 2019/20 the Authority had used both earmarked and unallocated reserves but, as some of these additional costs

are of a recurring nature and will require further support in 2020/21 and beyond, they will need to be addressed through further savings, reprioritisation of resources and from additional income. Details of the movement in the Budget Gap for 2020/21 were set out in Appendix B.

The assumptions for 2020/21 contained within the MTFS back in February 2019 were heavily caveated given the uncertainty of the future Local Government funding regime. The Government has for several years continued to state its intention to fundamentally change the way in which Councils are funded, however, the demands of Brexit, a change in Prime Minister in July 2019 and a 'snap' general election in December 2019 had brought a halt to the development of any of these changes.

Given that the Government had still not shared proposals for their intended approach, nor the mechanisms for calculating any local government finance settlement, the future funding arrangements beyond 2020/21 were impossible to plan for with any certainty. Therefore in preparing the MTFS, the year 2020/21 had been focussed on until more clarity was provided over the next 12 months. Whilst figures for 2021/22 and 2022/23 were included within the report, these were based on scenario modelling for the impact of possible changes to funding streams, together with estimates of the future cost of existing services and the financial impact of emerging cost pressures, all of which are detailed in Appendix D. Council would be updated on any changes to these assumptions as further information was provided during the course of 2020/21.

The paper set out the Labour Group's proposed Revenue Budget, Capital Programme and associated Council Tax level for 2020/21 together with the MTFS for the period 2020-2023 based on a review of the existing assumptions and data to reflect the most current information available.

In delivering the budget for 2020/21 and in trying to develop the MTFS, despite the significant uncertainties regarding future funding mechanisms and the impact of this on the Council's level of resource, there had been a review of the budget pressures faced across all of the portfolios and the impact of actual and potential reductions in funding.

In the period since December 2019 work had been ongoing to re-align budgets, by reviewing each income and expenditure line within each cost centre of each portfolio, identifying cost pressures and shortfalls against income targets, and conversely identifying any areas where budget could be reallocated, i.e. due to reductions in expenditure or where actual income was exceeding target, to offset in part the overspends faced.

This exercise was being led by the Director of Finance and Customer Services who would provide financial challenge and recommendations to each portfolio based on her findings. This would take some time to complete and would extend into 2020/21; any further baselining of budgets required would be actioned as soon as possible.

Whilst the Council was recommended to approve a balanced budget for 2020/21, this was predicated on the delivery of a further savings programme that had been developed, and in the most part implemented, over the

course of 2019/20. It was also based on the containment of all emerging cost pressures within each portfolio.

An overview of some of the most significant cost pressures within the portfolios was outlined in the report. In particular, it was highlighted that In support of the Governments waste and resource strategy, and given the savings to be made from separating paper and cardboard from current Members were recommended mixed recycling. (as per the Recommendation at Section 2.13 of the report) to approve the introduction of a separate bin for paper and card. A capital investment of up to £1.5million would enable the Council to deliver annual revenue savings of £0.8 million.

As noted in the report 'The Robustness of the 2020/21 Budget and the Recommended Level of Reserves', the Director of Finance and Customer Services was recommending to Finance Council that the minimum level of Unallocated Reserves for 2020/21 remains at £4.0m.

The assumptions made within the budget proposals, which were in line with those made by the Government, were that the Council would increase Council Tax in 2020/21 by 3.99% reflecting;

- 1.99% general increase in Council Tax to cover increases in the cost of Council services
- 2.00% to assist it in meeting expenditure on adult social care functions.

The MTFS 2020 to 2023 at Appendix D had been reviewed and updated, incorporating;

- the one year funding settlement for 2020/21,
- estimates for income and resources for 2021/22 and 2022/23, acknowledging that these were made in the absence of any information or detail regarding the allocation of local government funding for 2021/22 and beyond (i.e. the redistribution of local government funding as determined by the Fair Funding Review, the mechanics of the future Business Rates Retention Scheme, and the future provision and allocation of any other Government grant funding streams)
- other projections, forecasts and assumptions in relation to expenditure, inflation, interest rates, pensions, as outlined in Appendix D.

The proposed revenue Budget Strategy would continue to focus on delivering the Council's priorities and would try to minimise the impact of spending cuts through the delivery of quality efficient and effective services to, and for, the citizens of the Borough, whilst ensuring the Council operated within the financial constraints imposed by central Government.

Following debate there then followed a recorded vote, with Councillors

voting as follows:

<u>FOR</u>

Councillors: Afzal, Akhtar H, Akhtar P, Batan, Bateson, Brookfield, Casey, Desai, Floyd, Groves, Gunn, Harling, Hussain I, Hussain M, Jan-Virmani, Kay, Khan M, Khan Z, Khonat, Liddle, Mahmood, McFall, McGurk, Oates, Patel, Rawat, Riley, Sidat, Smith D, Smith J, Talbot, Taylor, Whittle, and the Mayor.

<u>AGAINST</u>

Councillors: Connor, Daley, Gee, Hardman, Marrow, Pearson, Rigby C, Rigby J, Salton, Slater Ja, Slater Jo, Slater Ju, and Slater N.

<u>ABSTAIN</u>

Councillors: Browne and Davies.

RESOLVED – That Finance Council:

Approve the proposals for the Revenue Budget for the financial year 2020/21 as outlined in this report and specifically;

- 2.1 Approve an increase in Council Tax rates of 1.99% (i.e. a weekly increase of £0.58 for Band D Council Tax payers and of £0.39 for Band A Council Tax payers)
- 2.2 Approve an additional increase in Council Tax rates of 2.0% to meet the costs of Adult Social Care, as provided for in central government guidance and the associated calculation of Local Authority Core Spending Power, (i.e. a weekly increase of £0.58 for Band D Council Tax payers and of £0.39 for Band A Council Tax payers)
- 2.3 Note the individual portfolio controllable budgets for 2020/21 as set out in **Appendix A**
- 2.4 Note the work that has been undertaken to implement the £4.7m savings programme (as outlined at **Section 6**) to ensure a balanced budget in 2020/21 and to offset any other emerging cost pressures inyear and/or replenish reserves ahead of any more significant savings that may be required from 2021/22, once the outcome of the Fair Funding Review and Business Rates Retention Reviews are known.
- 2.5 Note the significant risks and uncertainty that underpin the assumptions contained within the MTFS for the financial year 2021/22, due to the lack of information that is yet to be provided by central Government including;
 - the mechanisms for Business Rates Retention,
 - the outcome of the Fair Funding Review and the resulting redistribution of resource,
 - the Government's plan to address the future of social care

which the Prime Minister has said he will issue later this year and which is intrinsically linked to the future plans for the integration of health and adult social care and the potential changes in associated funding streams

- the impact of Brexit
- 2.6 Approve the utilisation of the Earmarked Reserves, as detailed in the Robustness of the 2020/21 Budget and the Recommended Level of Reserves Report
- 2.7 Delegate authority for the agreement of hourly rates and contract changes for social care providers for 2020/21, arising from the impact of the increase in the National Living Wage, to the Executive Member for Adult Services and Prevention, in consultation with the Executive Member for Finance and Governance and the Directors of Finance and Customer Services and Adults and Prevention.
- 2.8 Approve the proposals for the Capital Programme for the period 2020-2023 as outlined in **Appendix C** and **Section 8** of this report
- 2.9 Approve the draft Medium Term Financial Strategy 2020-2023, as per **Appendix D** of this report
- 2.10 Approve, subject to recommendation **2.1** and **2.2** outlined above, the consequent Council Tax levels detailed in the formal resolution within the report from the Director of Finance & Customer Services
- 2.11 Exercise the flexibility given by central government to increase the premium charge on empty properties, to note the decision taken at Finance Council in February 2019 to increase the premium charge on empty properties as follows;
 - for those properties that have been vacant for five years or more to 200% with effect from 1st April 2020
 - for those which have been vacant for ten years or more to 300% with effect from 1st April 2021
- 2.12 Approve the Pay Policy Statement prepared in accordance with the requirements of Section 38 of the Localism Act 2011, to have effect for the year 2020/21 unless replaced or varied by the Council, as set out in **Appendix E**.
- 2.13 Approve the introduction of a blue recycling bin for paper and card, thereby preventing approximately 1,800 tonnes of recyclable waste going to landfill each year. As outlined in **Section 6.1.3** of this report, following the recent tender exercise for the processing of recyclates, a capital investment of up to £1.5million will enable the council to deliver annual revenue savings of £0.8 million.
- 2.14 Approve the upfront payment of the Council's Pension Deficit Contribution and the estimated Future Service Contributions for current employees who are members of the pension scheme for the period 1st April 2020 to 31st March 2023, as outlined in **Section 6.2.3 and 6.2.6** of the report.

56 <u>Council Tax 2020/21</u>

A report was submitted on the Council's requirement to set amounts of Council Tax before 11th March in the financial year preceding that for which it was set.

In setting its Council Tax requirement, the Council had to take into account any funding from reserves, income it expected to raise and general funding it would receive from Government as part of the Local Government Finance Settlement. In setting its Council Tax requirement, the Council took into account any funding from reserves, income it expected to raise and general funding it would receive from Government as part of the Local Government Finance Settlement.

The Council was also required to set a basic amount of Council Tax for the financial year 2020/21. The Council Tax was set on the basis of:

- a) The precept on the Collection Fund issued by the Police and Crime Commissioner for Lancashire.
- b) The precept on the Collection Fund issued by the Lancashire Combined Fire Authority.
- c) The Borough Council's precept on the Collection Fund, which is dependent on two factors: (i) Its Council Tax requirement, and (ii) The precepts issued by the seven Parish / Town Councils.

The Council was recommended to approve the draft resolution setting the Council Tax for 2020/21, as set out in Appendix 1 of the report submitted and in also in the Appendix to these Minutes. Following discussion, Finance Council moved to a recorded vote, with Councillors voting as follows:

FOR

Councillors: Afzal, Akhtar H, Akhtar P, Batan, Bateson, Brookfield, Casey, Daley, Desai, Floyd, Gee, Groves, Gunn, Hardman, Harling, Hussain I, Hussain M, Jan-Virmani, Kay, Khan M, Khan Z, Khonat, Liddle, Mahmood, Marrow, McFall, McGurk, Oates, Patel, Pearson, Rawat, Rigby C, Rigby J, Riley, Salton, Sidat, Slater Ja, Slater Jo, Slater Ju, Slater N, Smith D, Smith J, Talbot, Taylor, Whittle and the Mayor.

<u>AGAINST</u>

Councillor Connor.

ABSTAIN

Councillors Browne and Davies.

(Ahead of consideration of the next item, those Councillors who had

declared an interest left the room).

57 Council Tax Support Scheme 2020/21

Members were requested to approve the adoption of the Council Tax Support Scheme for 2020/21.

In accordance with the legislation, the Council was obliged to formally continue the scheme already agreed, or to make any adjustments prior to the 31st March 2020. The report sought to fulfil the necessary legal requirements and to confirm Blackburn with Darwen's Council Tax Support scheme for 2020/21.

Whilst the majority of the Council Tax Support scheme would remain identical to the scheme adopted in 2019/20, a national report was issued by the Local Government and Social Care Ombudsman in August (Council Tax Reduction Guidance for Practitioners) which did highlight some concerns over the rules concerning retrospective reversal of awards. As a consequence of this guidance, from the 1st April 2020, retrospective reversals that were as a result of an error by a Council Officer would be reviewed by a Senior Manager. The review would seek to ascertain if the individual claimant could have reasonably been expected to know that the award was incorrect. If this was the case, the Council would not pursue the affected Council Tax charge.

The scheme would also continue to operate a Discretionary Hardship scheme under section 13A (1) c of the Local Government Finance Act 1992.

RESOLVED -

That Finance Council:

- i. Notes the contents of the report, and;
- ii. Approves the Council Tax Support Scheme for the financial year 2020/21.

(Those Councillors who left the room now re-joined the meeting.)

58 Year Planner 2020/21

Further to the discussions at the last meeting, the amended final version of the Year Planner for 2020/21 was submitted for approval.

RESOLVED – That the Year Planner for 2020/21 be approved.

Signed at the meeting of the Council Forum on 26th March 2020

(being the ensuing meeting of the Council) by MAYOR

Blackburn with Darwen Borough Council

Draft Council Tax Resolution 2020/21 – Finance Council 24th February 2020

- 1. That it be noted that on 19th December 2020, the Council calculated the Council Tax Base for the year 2020/21 in accordance with regulations made under Section 31B(3) of the Local Government Finance Act 1992, as amended (the Act):
 - a) 35,577.54 being the Council Tax Base for the whole of the Council area (Item T in the formula in Section 31B of the Act); and
 - b) for dwellings in those parts of its area to which a Parish precept relates, as detailed in Appendix 2.
- 2. That the following amounts be calculated for the year 2020/21 in accordance with Sections 31 to 36 of the Act:
 - a) £376,266,65 being the aggregate of the amounts which the Council
 7 estimates for the items set out in Section 31A(2) (a) to (f) of the Act taking into account all precepts issued to it by Parish Councils.
 - b) £320,244,78 being the aggregate of the amounts which the Council 8 estimates for the items set out in Section 31A(3) (a) to (d) of the Act.
 - c) £56,021,869 being the amount by which the aggregate at 2 (a) above exceeds the aggregate at 2 (b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
 - d) £1,574.64 being the amount at 2 (c) above (Item R) divided by the amount at 1(a) above (Item T), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
 - e) £162,595.72 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act (see Appendix 2).
 - f) £1,570.07 Being the amount at 2 (d) above less the result given by dividing the amount at 2 (e) above by Item T (1 (a) above), calculated by the Council, in accordance with Section 34

(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no

- 3. That it be noted that for the year 2020/21 the Police and Crime Commissioner for Lancashire has issued a precept to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, as indicated in the tables below.
- 4. That it be noted that for the year 2020/21 the Lancashire Combined Fire Authority has issued a precept to the Council in accordance with Section 40 of the Local Government Finance Act 1992, as indicated in the tables below, however at the time of writing this report, the precept had yet to be presented to the Lancashire Fire Authority meeting (held on Monday 24th).
- 5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for the year 2020/21 for each part of its area and for each of the categories of dwellings.

Blackburn with Darwen Borough Council

Part of the	Valuation Bar	Valuation Bands						
<u>Council's</u>								
<u>Area</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
Eccleshill Parish	£1,063.65	£1,240.93	£1,418.20	£1,595.48	£1,950.03	£2,304.58	£2,659.13	£3,190.96
Livesey Parish	£1,052.22	£1,227.59	£1,402.96	£1,578.33	£1,929.07	£2,279.81	£2,630.55	£3,156.66
North Turton Parish	£1,058.83	£1,235.30	£1,411.77	£1,588.24	£1,941.18	£2,294.12	£2,647.07	£3,176.48
Pleasington Parish	£1,051.47	£1,226.71	£1,401.96	£1,577.20	£1,927.69	£2,278.18	£2,628.67	£3,154.40
Tockholes Parish	£1,071.92	£1,250.57	£1,429.23	£1,607.88	£1,965.19	£2,322.49	£2,679.80	£3,215.76
Yate and Pickup								
Bank Parish	£1,061.47	£1,238.38	£1,415.29	£1,592.20	£1,946.02	£2,299.84	£2,653.67	£3,184.40
Darwen Town Counci	l £1,055.39	£1,231.28	£1,407.18	£1,583.08	£1,934.88	£2,286.67	£2,638.47	£3,166.16
All other parts of the								
Council's area	£1,046.71	£1,221.17	£1,395.62	£1,570.07	£1,918.97	£2,267.88	£2,616.78	£3,140.14

b) Major Precepting Authorities

Precepting	Valuation Bands								
<u>Authority</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	
Lancashire Police Authority	£140.97	£164.46	£187.96	£211.45	£258.44	£305.43	£352.42	£422.90	
Lancashire Combined	1 £47.24	£55.11	£62.99	£70.86	£86.61	£102.35	£118.10	£141.72	

c) Aggregate Council Tax

Part of the	Valuation Bar	nds						
Council's								
<u>Area</u>	А	В	С	D	Е	F	G	Н
Eccleshill Parish	£1,251.86	£1,460.50	£1,669.15	£1,877.79	£2,295.08	£2,712.36	£3,129.65	£3,755.58
Livesey Parish	£1,240.43	£1,447.16	£1,653.91	£1,860.64	£2,274.12	£2,687.59	£3,101.07	£3,721.28
North Turton Parish	£1,247.04	£1,454.87	£1,662.72	£1,870.55	£2,286.23	£2,701.90	£3,117.59	£3,741.10
Pleasington Parish	£1,239.68	£1,446.28	£1,652.91	£1,859.51	£2,272.74	£2,685.96	£3,099.19	£3,719.02
Tockholes Parish	£1,260.13	£1,470.14	£1,680.18	£1,890.19	£2,310.24	£2,730.27	£3,150.32	£3,780.38
Yate and Pickup								
Bank Parish	£1,249.68	£1,457.95	£1,666.24	£1,874.51	£2,291.07	£2,707.62	£3,124.19	£3,749.02
Darwen Town Council	£1,243.60	£1,450.85	£1,658.13	£1,865.39	£2,279.93	£2,694.45	£3,108.99	£3,730.78
All other parts of the								
Council's area	£1,234.92	£1,440.74	£1,646.57	£1,852.38	£2,264.02	£2,675.66	£3,087.30	£3,704.76

<u>Appendix 2</u>

Town and Parish Council Precepts

	<u>2019/20</u>				<u>2020/21</u>				<u>Council Tax</u> Increase /
Parish / Town Council	<u>Tax Base</u>	Precepts	<u>Grant</u>	<u>Council Tax</u>	Tax Base	Precepts	<u>Grant</u>	<u>Council Tax</u>	(Reduction)
				Band D				Band D	<u>Council Tax Band D</u> 20/21 less 19/20
		£	£	£		£	£	£	£
Eccleshill Parish	96.60	2,429.00	413.50	25.14	95.59	2,429.00	413.50	25.41	0.27
Livesey Parish	1,977.24	16,332.00	1,371.00	8.26	2,060.12	17,017.00	1371.00	8.26	0.00
North Turton Parish	1,764.22	27,069.00	1,241.00	15.34	1,770.04	32,159.00	1,241.00	18.17	2.83
Pleasington Parish	257.86	1,450.00	0.00	5.62	259.34	1,850.00	0.00	7.13	1.51
Tockholes Parish	208.50	7,682.86	146.00	36.85	209.41	7,917.72	146.00	37.81	0.96
Yate and Pickup Bank Parish	138.95	3,070.00	260.00	22.09	141.35	3,128.00	260.00	22.13	0.04
Darwen Town Council	7,461.76	98,905.00	23,905.00	13.15	7,541.34	98,095.00	23,905.00	13.01	(0.04)
TOTAL / AVERAGE	11,905.13	156,127.86	27,336.50	4.48	12,077.19	162,595.72	27,336.50	4.57	0.09