

BROMSGROVE DISTRICT COUNCIL

MEETING OF THE CABINET

WEDNESDAY 18TH OCTOBER 2023, AT 6.00 P.M.

PRESENT: Councillors K.J. May (Leader), S. J. Baxter (Deputy Leader),
S. R. Colella, C.A. Hotham, K. Taylor and P. J. Whittaker

In attendance: Councillor D. J. Nicholl

Observers: Councillor R. J. Hunter and Councillor S.T. Nock

Officers: Mr P. Carpenter, Mr. G. Revans, Mrs. C. Felton,
Ms M. Howell, Mr S. Parry, Ms N. Cummings and Mrs. J. Gresham

35/23 **TO RECEIVE APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillor S. Webb.

36/23 **DECLARATIONS OF INTEREST**

Councillors K. May, K. Taylor and P. Whittaker noted that they were the Ward Councillors for Belbroughton and Romsley, Perryfields and Tardebigge respectively, where the Sewerage Treatment Plants considered in Minute item 44/23 were located. Councillor K. Taylor also asked for it to be noted that he was the Worcestershire County Councillor for the area that covered Tardebigge.

37/23 **TO CONFIRM THE ACCURACY OF THE MINUTES OF THE MEETING OF THE CABINET HELD ON 13TH SEPTEMBER 2023**

The minutes from the Cabinet meeting held on 13th September 2023 were submitted for Members' consideration.

RESOLVED that the minutes from the Cabinet meeting held on 13th September 2023 be approved as a true and accurate record.

38/23 **MINUTES OF THE MEETING OF THE OVERVIEW AND SCRUTINY BOARD HELD ON 11TH SEPTEMBER 2023**

The minutes from the Overview and Scrutiny Board meeting held on 11th September 2023 were submitted for Members' consideration. It was noted that the recommendations in respect of the Governance Systems

Task Group had been considered at the Extraordinary meeting of the Council held on 20th September 2023. Therefore, there were no further recommendations within the minutes for Cabinet to consider.

RESOLVED that the minutes from the Overview and Scrutiny Board meeting held on 11th September 2023 be noted.

39/23

RECOMMENDATION FROM THE AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

The Chairman welcomed Councillor D. Nicholl to the meeting in his role as Chairman of the Audit, Standards and Governance Committee. It was reported that at its last meeting the Audit, Standards and Governance Committee had made the following recommendation to Cabinet:

'RECOMMENDED *that Cabinet ascertain from the Department for Levelling Up, Housing and Communities (DLUHC) the mechanism for audit of local authorities' accounts to be caught up as per their press release.'*

During the presentation of the item, Councillor Nicholl explained that at its last meeting, the Audit, Standards and Governance Committee had considered the Financial Compliance Report which noted, as at the end of June, progress with the 2020/21 Statement of Accounts, the 'budget book' for 2023/24 and key deliverables as required by legislation and government.

It was highlighted that the key issue remained the closure process for the 2020-21 Statement of Accounts, with work still to be undertaken by the Council and the External Auditors to validate the take on balances. It was now expected that the sign-off of the 2020-21 Accounts for external audit would take place in November 2023 with the audit expected for completion in Spring 2024.

It was further noted that a number of key legislative deliverables had recently been submitted to Central Government, however, there were still a number that remained outstanding.

At the same meeting, Members had also been informed that there were provisional plans for the Department for Levelling Up, Housing and Communities (DLUHC) to introduce backstop dates for when the auditing of accounts had to be completed. The provisional deadlines for local authorities were as follows:

- 2020-21 Statements of Accounts signed-off by auditors by 31st March 2024.
- 2021-22 Statements of Accounts signed off by auditors by September 2024.

It was noted that this measure was not yet in place and would require a change in legislation in order to come into effect.

Following the presentation of the recommendation, Officers explained that over the Summer several Government Ministers had referred to the potential introduction of backstop dates and the difficulties currently being experienced within the audit sector.

It was highlighted that there were still over 500 outstanding local authority audits and given the backlog and capacity issues across the audit sector, it was difficult to see how the backstop deadlines as proposed could be met by Local Authorities.

Members queried why the audits across local government were taking so long and it was thought, although not yet confirmed, that ultimately there were not enough staff to carry out the audits across all local authorities. Although measures would be taken in the future to simplify the auditing of accounts in areas such as Property, Plant and Equipment (PPE) and pension funds, primary legislation would need to be passed to enable this.

The Leader queried whether the Audit, Standards and Governance Committee would be satisfied if a letter was sent to DHLUC regarding the mechanism for the processing of local authority accounts as per their press release. Councillor Nicholl confirmed that this would be satisfactory and thanked the Leader for her suggestion.

Some Members queried the merit in sending the letter to DHLUC as potentially they still would not know what the mechanism was and that potentially the Local Government Association (LGA) may have more idea of future process. It was therefore

RESOLVED that

The Leader of the Council writes to the Department for Levelling Up, Housing and Communities (DLUHC) regarding the mechanism for auditing of local authorities' accounts to be caught up as per their press release and that a copy of the letter be forwarded to the Local Government Association (LGA).

Following consideration of this item, the Leader welcomed Ms. N. Cummings to the Council. It was explained that Ms. Cummings had recently joined the Council as the Council's Principal Solicitor. Members stated that they looked forward to working with her in the future.

40/23

DRAFT COUNCIL TAX SUPPORT SCHEME 2024/25

The Head of Finance and Customer Service presented the Draft Council Tax Support Scheme 2024/25 for Members' consideration.

It was reported that the Council was required by section 13A(2) of the Local Government Finance Act 1992 (LGFA '92) to provide a Council Tax Reduction (CTR) scheme, which specified the reductions in Council Tax provided to people who were in financial need, or to classes of people who were in general in financial need.

It was confirmed that for each tax year the Council must consider whether to revise or replace its scheme. If the Council intended to revise or replace the scheme, it was noted there was a requirement to undertake a formal consultation before establishing a new scheme.

Members were informed that the Council had introduced a new income banded scheme for working age applicants with effect from 1st April 2021. The rationale for the new scheme was to ensure that it was future proofed, and that it reduced the administrative burden placed on the Council by the introduction of Universal Credit.

The Head of Finance and Customer Services explained that the Council had amended the scheme in the years since April 2021 to adjust the level of support in-line with funding available; to amend income bands and tapers to adjust for the impact of inflation; and to aid administration.

It was also reported that the existing scheme included a provision for the uprating of income bands by an inflation factor decided by the Council.

Officers explained that advice had been taken as to whether changes to welfare benefits meant that there were areas within the existing scheme which required amendment. It was noted that the advice received had confirmed that all relevant changes to the Council's scheme had been made.

Cabinet was informed that there would be no additional operational implications as a result of changes to the income bands, however it

would impact the amount of CTR provided to claimants and that the change may result in an increase in the total cost of Council Tax reduction.

By uprating income bands, it protected claimants from the impact of inflation and ensured that inflationary increases to universal credit or wages did not remove their eligibility for CTR.

Following the presentation of the report, Members commented that Bromsgrove District Council provided a generous CTR scheme for residents. It was also questioned what a 'less generous' scheme would look like. Although it was confirmed that this was not what would be planned for the future, it would be interesting to know what neighbouring Councils offered residents as part of their CTR schemes. It was noted that the Bromsgrove District Council scheme offered reductions for those residents that were not in receipt of full benefits. This was a reduction not usually covered by most local Council schemes.

The Chairman invited Councillor R. Hunter, who was observing the meeting, to comment on the report. In doing so, it was stated that Council Tax reductions was a fiendishly complicated area and reiterated that it would be useful to see in what specific areas Bromsgrove District Council was more generous. Councillor Hunter also referred to the Money Advice Trust who, following the Covid-19 pandemic and as a result of the Cost of Living crisis, had suggested that all recipients of Council Tax support would not be faced with intervention from bailiffs should they fall into arrears. The request for further information was noted however it was stated that this was a very sensitive area, and a Member briefing would be provided in the future.

RESOLVED that

- 1) **The current Council Tax Reduction Scheme be retained for the 2024-25 tax year, subject to uprating of income bands as provided for within the existing scheme.**
- 2) **Options for uprating of the income bands be modelled and presented to Cabinet for approval and recommendation of new income grid to Council.**

FINANCE RECOVERY PLAN - UPDATE

The Interim Director of Finance presented the Finance Recovery Plan Update. In doing so the following was highlighted:

- This report was presented at every Audit, Standards and Governance Committee meeting and set out a high level update on the current situation in respect of the Finance Recovery Plan and the deliverables contained within the Plan. The main deliverables were outlined as follows:
 - To rectify the TechOne system
 - To rectify the cash receipting backlog
 - Delivery of the 2020-21, 21/22 and 22/23 Statemnet of Accounts.

- Since the last Finance Recovery report was considered on 12th July 2023 the following work had been carried out:
 1. A draft Outturn Report for 2022/23 had been presented to Cabinet.
 2. The draft 2022/23 Revenue Outturn Estimates had been presented to DLUHC.
 3. The draft 2022/23 Capital Outturn Estimates had been presented to DLUHC.
 4. A Quarter 1 Finance and Performance Report 2023/24 had been presented to Cabinet.
 5. Joint work had continued with External Audit on providing evidence of control balances at the time of the transfer from eFin to TechOne on 8th February 2021. External Audit had validation routines for the-year 2020/21 financial year and were in the process of reviewing this data. However, it was noted that the Council were still to provide the Period 0 data. As part of this process, the Council had extended the eFin contract for three years to comply with legislation and allow the Period 0 data to be extracted.
 6. The 2021/22 Housing Benefits Audit had been signed off.
 7. Financial Awareness Training with Managers had been carried out and Quarter 2 monitoring would be available through TechOne.
 8. Budget Management Training for Managers (including use of TechOne).
 9. Monthly Accounts Payable Training.
 10. A Head of Management Accountancy had been engaged on 20th September 2023 and two temporary Technical Accountants started work at the Council in September 2023.

11. The Council upgrade to the TechOne system had taken place in July 2023. It was reported that the Council was now using the most recent version of the TechOne system.
12. The Financial Compliance Report, setting out movement in the Financial Recovery Plan, had been reviewed by the Audit, Standards and Governance Committee in July and September 2023.

Officers stated that currently there were significant resource issues within the audit sector, and this would inevitably impact on the time taken in completing the Statement of Accounts for the majority of local authorities, as had been highlighted earlier in the meeting.

In terms of the issues experienced with the Cash Receipting module within the TechOne system, it was reported that it was hoped that any backlog within the system would be cleared by December 2023.

Officers reported that key legislative deliverables including the VAT Returns and the revenue Outturns for 2020-21 and 2021-22 had recently been submitted to Central Government. The final Capital Outturn and draft Revenue Outturn returns could not be submitted until the accounts had been audited.

Further work continued to be undertaken in respect of Finance and Performance monitoring and the assurance levels of Risk within the Council had improved from 'No Assurance' to 'Moderate Assurance'. These were significant areas of improvement for the Council. A piece of work around Value for Money was also due to be carried out by Internal Audit, in the near future.

In previous years there had been difficulties in respect of Treasury Management reporting. This again had been rectified and the reporting was now taking place as required.

Members were reminded that a two tranche Budget Setting process was now carried out within the Council and that this provided a more transparent approach to budget setting for both Members and residents.

Following the presentation of the report, Members queried the following:

- Suspense Clearance KPIs – the number of reconciled transactions seemed to be in line with the number of homes within the District. Although it was confirmed that some of these transactions did relate to Council Tax not all of them did.

- Value for Money – Members queried what the criteria for establishing Value for Money was when carrying out the Internal Audit. It was reported that there were some key themes including using resources effectively and efficiently, budget setting and finance and performance monitoring.

At the end of the discussion Councillor C. Hotham thanked the Interim Director of Finance and the Head of Finance and Customer Services for all of their hard work. It was acknowledged that there was still work to be undertaken but that the Council was in a good position at this current time in respect of the Finance Recovery Plan.

RESOLVED that

1) Progress made on the financial recovery be noted including:

- a. **Delivery of the Statutory Accounts**
- b. **Delivery of Statutory Financial Returns**
- c. **Improvements in the Control Environment**

2) The work still under way to move back to a best practice operation and the associated timetable for completion of this work, as contained within the report, be noted.

42/23

FINANCIAL OUTTURN REPORT 2022/23

The Head of Finance and Customer Services presented the Financial Outturn Report 2022/23 and stated that the report outlined the Council's provisional revenue and capital outturn positions for 2022-2023.

Cabinet was informed that from a revenue perspective, the Council had a £12.068m full year revenue budget which was approved by Council in March 2022.

Members were reminded that the 2022/23 budget included a £478k cross-cutting efficiency target, of which £424k was allocated to services based upon forecast underspends at Quarter 1 predominantly linked to vacancies.

Whilst the Council had been on a Finance Recovery Programme since April 2022, it was important to note that the 2020/21 and 2021/22 accounts had still not been closed and that this could have an impact upon the 2022/23 position.

It was reported that the Finance Team had undertaken a detailed review of the 2022/23 accounts since the end of March 2023, and there were a number of assumptions and manual adjustments made to arrive at the provisional outturn position detailed in the report. These assumptions included:

- Anticipated accruals and prepayments,
- Grants are applied to known expenditure and remaining balances are carried forward,
- Reserves are applied to expenditure,
- Shared service recharges between Bromsgrove District and Redditch Borough Councils were manually reflected, and
- Transfers between the Collection Fund and the General Fund.

The Head of Finance and Customer Services noted that there was still work to be done in order to clear the backlog of entries in suspense and any miscoding. Therefore, the provisional position detailed in the report was subject to change and a further update would be provided in due course.

Overall, it was anticipated that the provisional revenue overspend position would be a £956k overspend against the £12.068m budget. This was a £54k increase over the forecast at Quarter 3 which was a £902k overspend position.

Members attention was drawn to the financial position per service area along with supporting service narrative.

It was reported that the 2022/23 pay award - £1,925 pay award across all pay scales – had created a variance against budget for a number of service areas.

Cabinet was informed that overspends were anticipated within the following service areas:

- Environmental Services - largely due to the implications of the pay award.
- Financial & Customer Services - due to implications of the pay award, temporary staffing requirements and reduced court costs/housing benefit overpayments recovered, however this could change pending income reallocation.
- Legal, Democratic and Property Services - predominantly due to a budget pressure linked to the contract with SLM to deliver Leisure Management Services. It was noted that the leisure

sector continues to recover from the effects of the Covid-19 pandemic and therefore a cost pressure had been seen in this area.

From a Treasury Management perspective, the Council had £3.7m short-term borrowing at 31st March 2023 and no long-term borrowing. It was noted that the Council also held £1.2m in short-term investments.

Information regarding Capital monitoring was provided within the report, and Cabinet was informed that an updated Capital Programme totalling £13.099m was approved in the budget for 2022/23. This Capital Programme would be funded from both Council and external resources. The provisional Capital Outturn Expenditure was £10.256m against the overall £13.099m budget and the £2.843m budget underspend would be rolled forward from 2022/23 to 2023/24.

The report provided further details of anticipated reserves over the medium term to 31st March 2026. At 31st March 2023 it was projected that the Council held £7.9m of earmarked reserves.

Cabinet was informed that the General Fund Balance on 31st March 2022 was £4.485m. The anticipated in-year draft overspend of £956k in addition to the budgeted drawdown from reserves totalling £411k could result in the application of £1.367m from the General Fund Balance in 2022/23. Re-baselining of earmarked reserves during the 2023/24 budget setting process added £2.682m to the General Fund, therefore as at 31st March 2023 it was projected that the General Fund Balance would be £5.8m. With 2020/21 and 2021/22 still to be closed and approved by Audit, Members were reminded that these figures could be subject to change.

Officers stated that it was important to note that, any overspend funded from the General Fund Balance was the use of one-off funding and therefore it was imperative to identify medium-term budget efficiencies to accommodate increasing costs and replenish reserves.

Following the presentation of the report some Members felt it was important to note that although utilising reserves to cover the anticipated in-year draft overspend of £956k in addition to the budgeted drawdown from reserves totalling £411k (total £1.367m) the budget of the Council was not truly balanced as it had to be supported by the use of reserves. It was suggested that it was important for other Members to understand that there would need to be some decisions made in the future to reflect the financial position and that it would be imperative that decisions be

made on what were considered vitally important areas. It was also reiterated that all significant amounts of expenditure must always be requested in conjunction with a robust business case. Members did comment however, that it was important to recognise that Bromsgrove District Council were in a better position than some local authorities were currently.

RESOLVED the following be noted:

- 1) The **2022/23** provisional outturn position in relation to revenue budgets is a projected revenue overspend in the region of **£956k**.
- 2) The **2022/23** provisional outturn position in relation to Capital expenditure is **£10.856m** against a total approved programme of **£13.1m**.
- 3) The provisional outturn position in respect of the General Fund Reserves, noting that any overspend funded from General Fund Reserves is the use of one-off funding. It is therefore imperative to identify medium-term budget efficiencies to accommodate increasing costs and replenish reserves.
- 4) The provisional outturn position in respect of Earmarked Reserves.
- 5) Financial performance in respect of Council Tax and Non Domestic Rates Collection.
- 6) At the time of writing the Council is yet to formally close its accounts for the **2020/21** and **2021/22** financial years. This could therefore result in adjustments to actual expenditure and income in those years and could have a consequential impact on the **2022/23** accounts.
- 7) Work continues to refine the position including addressing the backlog of entries that are in suspense and any miscoding, therefore the provisional position detailed in this report is subject to change, and a further update will be presented to Members in due course.

QUARTER 1 2023-24 - FINANCIAL AND PERFORMANCE REPORT

The Interim Director of Finance presented the Quarter 1 2023-24 - Financial and Performance Report for Members consideration. Prior to the presentation of the report, it was noted that recommendation 7 contained within the report was no longer being presented at this meeting and would be considered following further information being provided in due course.

Cabinet was informed that the report had been considered at a meeting of the Finance and Budget Scrutiny Working Group as had been requested following the previous Cabinet meeting held on 13th September 2023.

During consideration of the report the following was noted:

- Budget Variances – the current forecast revenue Overspend at Quarter 1 £197k. This was mainly due to the staff pay award which was still to be ratified. In addition to this, there would be some additional fleet hire costs experienced. It was explained that the Council would now be refurbishing the fleet rather than replacing. However, some of the vehicles needed to be refurbished sooner than anticipated and, in these instances, whilst the refurbishment was taking place, it was necessary to hire fleet vehicles. It was reported that these kinds of vehicles were in high demand and therefore costly to hire. As a result of these anticipated variances the projection was a full year overspend of £788k. This position would continue to be reviewed particularly in light of the impact of the increasing costs linked to inflation. Further updates would be provided to Members throughout 2023/24.
- Utilities – It was estimated that Utilities increases were running at 70%. In the 2023/24 budget a 100% increase was assumed. At this time a reserve was set up to allow for a further 100% increase. Therefore 200% increase had been allowed for in respect of an increase in Utilities. As the increase had not been experienced at this level the assumed yearly draw down of £351k of the reserve could be used to mitigate the £788k overspend.
- Capital Project and Monitoring – there were three projects that were requested for approval as Capital projects. These were as follows:
 1. The update of Fleet Replacement costs.
 2. Increase in wheely bin budget.
 3. New Capital budget for wildflowers equipment.
- The cost of Council Staff – it was reported that staff costs equalled almost 50% of payments in Bromsgrove and that appropriate recharges to Redditch were considered when allocating services.
- The inclusion of procurements within the report in the future – It was reported that as the Council delivered a Shared Service, a

number of procurements that impacted on Bromsgrove would be procured through Redditch.

Members queried the Key Performance Indicators (KPIs) contained within the report and whether these needed to be refreshed as part of the piece of work on Strategic Priorities. It was agreed that this would be the case and that for future KPIs it was important to only measure what was necessary and useful to improve services. It was confirmed that the hope for the future was, through the use of PowerBI, the Council's new dashboard, that KPIs could be viewed in real time and provide up to date and useful data going forward.

During consideration of this item there was a discussion in respect of Business Waste. Members queried the issues experienced within the finance system regarding invoicing and whether this had been rectified. It was reported that the issue was close to being sorted and that hopefully the backlog would be cleared by December 2023. Members raised the possibility of looking at the Business Waste charging system as part of the Fees and Charges setting process later in the municipal year. Members were reminded that this was a commercially sensitive area and that any change in fees must be considered carefully as the competition in private waste collection was extremely high.

Some Members queried whether the use of the Utilities reserves might be a risk in light of the current situation in the Middle East. Members were informed that Local Councils were protected to an extent in this area as they used a collective buying consortium through a framework to purchase these types of services.

Members raised their concerns in respect of the Covid Collection Fund, particularly in light of the current enquiry taking place regarding the allocation of funding during the Covid-19 pandemic. Officers stated that it was low risk due to the less prescriptive nature of the funding criteria of this funding.

RESOLVED that

- 1) The current financial position in relation to Revenue and Capital Budgets for the period April to June and the full year overspend position following the application of reserves of £437k be noted;**
- 2) Those procurements over £50k due to be delivered during 2023/24 be added to the forward plan;**

- 3) The Q1 Performance data for the Period April to June 2023 be noted.

RECOMMENDED that

- 4) £351k be allocated from the Utilities Reserve to part mitigate the overspend position in 2023/4.
- 5) Changes to the Capital Programme with an ongoing revenue cost of £40k, £17k fleet replacement, £13k Wheely Bins and £10k wild flowers equipment.
- 6) Approving the £11.0k increase to the Engineering Services base budget in 2023/4 from reserves and including this change in the 2024/25 Medium Term Financial Plan.

44/23

UPGRADING OF SEWAGE TREATMENT PLANTS AND INTRODUCTION OF SERVICE CHARGING TO CONTRIBUTING PROPERTIES - 1) FRANKLEY GREEN LANE, FRANKLEY GREEN, 2) FOCKBURY ROAD, DODFORD 3) DUSTHOUSE LANE, TUTNALL

The Head of Environmental Services and Housing Property Services was welcomed to the meeting to present the Upgrading of Sewage Treatment Plants and introduction of Service Charging to contributing properties - 1) Frankley Green Lane, Frankley Green, 2) Fockbury Road, Dodford 3) Dusthouse Lane, Tutnall report.

In doing so, Cabinet was informed that three existing Sewage Treatment Plants (STPs) in the locations stated above, served three individual rural area communities. The STPs were installed many years ago and had significantly deteriorated over time. With the transfer of the Council's housing stock to Bromsgrove District Housing Trust (BDHT), informal arrangements were implemented, and it was agreed that Bromsgrove District Council would maintain these assets, with BDHT contributing 60% towards these maintenance costs. When the agreement was made it had been thought that potentially the STPs could be transferred to Severn Trent Water Ltd. This, however, would have been dependent on the condition of each STP being deemed acceptable by Severn Trent Water Ltd. In discussing this with Severn Trent Water Ltd it had been noted that the condition of the STPs were not acceptable and therefore this was not a viable option for the future.

Therefore, following these discussions, as outlined above, some investigations were carried out which had identified issues with all three STPs. These investigations confirmed that works would need to be undertaken in order to get them all back up to an appropriate condition.

Following the presentation of the report, Members thanked the Officers involved in the preparation of the report and the investigations undertaken thus far. It was also noted that the residents that had been impacted by these issues would be extremely satisfied that this matter was to be resolved.

The Interim Executive Director explained that recently there had been a successful meeting with BDHT. And although there were still some legal areas to finalise, it was hoped that the outcome would be suitable for all parties involved.

RECOMMENDED that

- 1) **A budget of £72k be added to the 2023/2024 Capital Programme, for the agreed contribution for upgrading of the 1) Frankley Green Sewage Treatment Plant, to be funded from borrowing or balances following consideration as part of the medium-term financial plan review;**
- 2) **A budget of £69k be added to the 2024/2025 Capital Programme, for the agreed contribution for upgrading of the 2) Dodford Sewage Treatment Plant, to be funded from borrowing or balances following consideration as part of the medium-term financial plan review;**
- 3) **A budget of £57k be added to the 2025/2026 Capital Programme, for the agreed contribution for upgrading of the 3) Tutnall Sewage Treatment Plant, to be funded from borrowing or balances following consideration as part of the medium-term financial plan review;**
- 4) **An annual service charge be introduced, subject to agreement with Bromsgrove and District Housing Trust (BDHT), for all contributing properties to the three Sewage Treatment Plants from 1st April 2024, equivalent to the annual sum payable to Severn Trent Water Ltd for**

sewage treatment, if the property was connected to the public foul water sewerage system.

45/23

TO CONSIDER ANY URGENT BUSINESS, DETAILS OF WHICH HAVE BEEN NOTIFIED TO THE HEAD OF LEGAL, DEMOCRATIC AND PROPERTY SERVICES PRIOR TO THE COMMENCEMENT OF THE MEETING AND WHICH THE CHAIRMAN, BY REASON OF SPECIAL CIRCUMSTANCES, CONSIDERS TO BE OF SO URGENT A NATURE THAT IT CANNOT WAIT UNTIL THE NEXT MEETING

There was no urgent business on this occasion.

The meeting closed at 7.37 p.m.

Chairman