

CABINET – 15 April 2014

2013/14 FINANCIAL MONITORING & BUSINESS STRATEGY DELIVERY REPORT

Report by the Chief Finance Officer

Introduction

1. This report focuses on the delivery of the Directorate Business Strategies which were agreed as part of the Service and Resource Planning Process for 2013/14 – 2016/17. Parts 1 and 2 include projections for revenue, reserves and balances as at the end of February 2014, and also an update on grant funding for the costs of the recent flooding. Capital Programme monitoring is included at Part 3. Part 4 sets out requests for changes to 2014/15 Fees and Charges and the Contributions in Adult Social Care Policy.

Summary Position

2. The forecast directorate variation is an overspend of +£0.825m or +0.20% against a net budget of £415.271m as shown in the table below. This compares to the forecast overspend of +£3.021m reported to Cabinet in February.

	Latest Budget 2013/14 £m	Forecast Outturn 2013/14 £m	Variance Forecast February 2014 £m	Variance Forecast February 2014 %	Variance Forecast December 2013 £m	Variance Forecast December 2013 %
Children, Education & Families (CE&F)	105.869	107.179	+1.310	+1.24	+1.649	+1.56
Social & Community Services (S&CS) ¹	209.220	210.828	+1.608	+0.77	+1.854	+0.88
Environment & Economy	79.276	77.886	-1.390	-1.75	-0.144	-0.18
Chief Executive's Office	20.906	20.203	-0.703	-3.36	-0.338	-1.61
Public Health ²	0	0	0	0	0	0
Directorate total	415.271	416.096	+0.825	+0.20	+3.021	+0.73

3. Requests for supplementary estimates up to the amount required to cover the overspends that cannot be managed otherwise in Children, Education & Families and the Older People and Equipment Pools in Social & Community Services were agreed by Cabinet in February. The forecast

¹ Social and Community Services incorporates the forecast outturn and variance for the Pooled Budgets. The February forecast includes the risk based share of the overall forecast overspend on the Older People and Equipment Pooled Budgets.

² Public Health is funded by a ring-fenced grant of £25.264m which is received from the Department of Health. An underspend of -£4.076m is forecast against the grant and will be placed in reserves at year end (see paragraph 47).

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outturn above does not yet take account of those possible supplementary estimates. The final amounts and directorate variations will be set out in the Provisional Outturn Report to Cabinet in June.

4. The following annexes are attached:

Annex 1	Forecast Expenditure for 2013/14
Annex 2	2013/14 Virements & Supplementary Estimates
Annex 3	Ring-fenced Government Grants 2013/14
Annex 4	Treasury Management Lending List
Annex 5	Forecast Earmarked Reserves
Annex 6	Forecast General Balances
Annex 7	Capital Programme Monitoring
Annex 8	2014/15 Virements
Annex 9	2014/15 Fees and Charges

5. Directorate reports which set out the detail behind this report are available from the contact officers named at the end of this report or in the Members' Lounge.

Part 1 - Revenue Budget

Children, Education & Families (CE&F)

6. The directorate is forecasting an overspend of +£1.310m. There is a -£3.751m forecast underspend on services funded by the Dedicated Schools Grant (DSG).

CE&F1 Education & Early Intervention

7. The Education & Early Intervention service is forecasting a variation of -£0.028m, compared to -£0.355m in the last Financial Monitoring Report to Cabinet on 25 February 2014.
8. Early Intervention Hubs are forecasting an underspend of -£0.217m as a result of staff vacancies during the year. The Foundation Years Service is forecasting an underspend of -£0.375m. This has mainly arisen on the budgets for training and associated supply cover costs as demand has been lower than expected.
9. Elsewhere there is an underspend of -£0.070m for the virtual school as this no longer requires funding from the School Intervention Fund. Special Needs Advisory Support Teachers have generated -£0.061m of additional income from courses. Children's Centres and Childcare are forecasting to underspend by -£0.222m because of staff vacancies during the year, and School Organisation & Planning by -£0.052m. There are also underspends on Management & Central costs (-£0.094m) and the negotiable legal recharges budget (-£0.094m) and -£0.079m is still to be committed to school intervention projects and school leadership.
10. These underspends are offset by a forecast overspend of +£1.327m on mainstream and special educational needs home to school transport.
11. The Thriving Families team have a budget of £1.861m to spend in 2013/14. Of that, -£0.953m is now forecast to be unspent at year end and as noted in the last report is assumed to be returned to the service's

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earmarked reserve so this variation is not part of the forecast for the directorate. In addition £1.471m that was unspent at the end of 2012/13 is also being held in the reserve for use in future years.

12. £1.679m one – off funding was available to be allocated to school improvement services and projects in 2013/14. £0.346m of that has been spent to date, with the remaining £1.333m committed for use in 2014/15. The unspent budget will be returned to reserves for use in the next financial year and is the main reason for the increase in forecast CE&F reserves at year end as set out in paragraph 60.

CE&F2 Children's Social Care

13. Children's Social Care is forecasting a reduced overspend of +£1.188m compared to +£1.880m in the last report. The +£1.953m forecast for external placement costs has decreased from +£2.348m reported to Cabinet previously. A supplementary estimate of up to £1.200m to meet part of this pressure was approved by Cabinet on 25 February 2014. The final amount required will be dependent on the availability of underspends that can be used to offset the overspend at year end.
14. There are also overspends of +£0.398m on management and central costs and +£0.049m on the Asylum Service Area. These are offset by underspends in Corporate Parenting (-£0.438m), Referral and Assessment (-£0.201m) and the Youth Offending Service (-£0.162m). Family Support is forecast to underspend by -£0.494m as a result of staff vacancies and other savings on salary costs.

Dedicated Schools Grant (DSG)

15. Services funded from DSG are forecast to underspend by -£3.751m. -£2.315m of the total relates to payments for two year olds where the take up is lower than the funding provided. Schools Forum considered the proposed use of this underspend in February.
16. Capitalised repairs and maintenance of school buildings is forecast to underspend by -£0.868m.
17. The Foundation Years Service is forecasting an underspend of -£0.218m as a result of demand for training and associated supply cover costs being lower than expected.

Social & Community Services (S&CS)

18. Social & Community Services directorate is forecasting a variation of +£1.608m compared to +£1.854m in the last report to Cabinet. The forecast now includes the Council's risk based share of the joint Council and Oxfordshire Clinical Commissioning Group (OCCG) forecast overspend on the Older people and Equipment Pooled budget. It also includes a £2.300m temporary virement from corporate contingency and a previously reported refund of £1.000m from prior contractual arrangements but not the Supplementary Estimate of up to £0.540m as agreed by Cabinet on 25 February 2014.

S&CS1 Adult Social Care

19. Adult Social Care is forecasting an overspend of +£2.247m compared to +£2.570m in the previous report to Cabinet. As noted above this now

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includes the Council's risk based share of the overspend on the Older People and Equipment Pooled Budget.

Older People and Equipment Pooled Budgets

20. While the County Council side of the Older people and Equipment Pool is forecast to underspend by -£0.719m compared to an overspend of +£0.279m in the last report, the OCCG overspend has increased from +£3.081m to +£3.694m. The number of older people supported in long term care, either in their own home or in a care home, through County Council funded care, rose by 4.8% from April 2013 to February 2014. The increase in demand and consequent overspend on the OCCG side of the pool has been greater with increases of between 11-26% for people in care homes funded by the Clinical Commissioning Group and a 28% increase in people supported at home.
21. The overspend on the Older People and Equipment Pool is shared between the Council and the OCCG based on the proportion of the contributions to the pool, 54.7% and 45.3% respectively. This requires the Council to fund £1.628m of the overspend compared to a combined share of £2.182m in the previous report.
22. The continuing pressures on the Older People and Equipment Pooled Budget are such that it would be difficult to manage the overspend within the Pooled Budget if it was carried forward. After recognising the Supplementary estimate of £0.540m agreed by Cabinet on 25 February 2014 to help meet the pressures on the Older People and Equipment Pool the balance to be funded is +£1.088m. The Council has received £1.000m relating to a contractual variation in prior years and the remaining £0.088m will be funded from underspends within Joint Commissioning.

Physical Disabilities and Learning Disabilities Pooled Budgets

23. The Council's element of the Learning Disabilities Pool is forecasting to overspend by +£1.829m as a result of increased panel allocations in late 2012/13 and in early 2013/14. The increase of +£0.216m since the February report reflects lower than previously forecast recovery of surplus personal budget balances.
24. During the 2013/14 Service & Resource Planning process £1.800m was transferred from the Learning Disabilities Pooled Budget to the Physical Disabilities Pooled budget. During the year there has been greater pressure on the Learning Disabilities Pool so the intention is that the -£0.450m underspend on the Physical Disabilities Pool is used to part fund the Learning Disability Pool overspend along with any other underspends across the directorate. After taking account of this and the use of other underspends in Community Safety and Joint Commissioning the remaining overspend of £0.947m will be carried forward and managed by the service in 2014/15.

Adult Social Care: Non – Pool Services

25. There is an overall overspend of +£0.240m for services outside of the Pools. As noted previously the Emergency Duty Team is forecasting to overspend by +£0.172m as demand on day time teams has increased out of hours work. This is offset by an underspend of -£0.171m on Housing

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Related Support due to reduced expenditure on contracts and one – off income.

26. The Adult Social Care Improvement Programme is now forecast to overspend by +£0.207m compared to +£0.422m in the last report. This pressure can be managed by utilising the forecast underspend in Joint Commissioning. The £0.500m funding in the Efficiency Reserve that had been set aside for this purpose will instead be used to meet Adult Social Care Improvement Programme costs in 2014/15.

S&CS2 Community Safety

27. The forecast underspend of -£0.111m includes a forecast underspend of -£0.035m on Gypsy and Traveller Services and -£0.063m on Trading Standards. This will be used to part fund the overspend on the Learning Disabilities Pooled Budget.

S&CS3 Joint Commissioning

28. The service is forecasting an underspend of -£0.649m. Of this -£0.221m relates to budgeted savings delivered earlier than planned. There is also a one – off -£0.075m saving against the Healthwatch budget. In addition to this is is forecast that the Oxfordshire Support Fund will underspend by -£0.353m.

29. -£0.240m of the underspend within Joint Commissioning will be used to offset overspend on non – Pool Adult Social Care services as set out in paragraph 25 and 26. The remaining balance will be used to fund part of the overspends on the Learning Disabilities Pool (-£0.321m) and the Older People and Equipment Pool (-£0.088m).

S&CS4 Fire & Rescue and Emergency Planning

30. The Fire & Rescue service continues to forecast an overspend of +£0.121m on fire-fighter ill health retirements. As this is a budget that the service cannot control, the variance will be met from Council balances at year-end.

Environment & Economy (E&E)

31. The forecast underspend of -£1.390m has increased from a -£0.144m in February.

EE1 Strategy and Infrastructure

32. The service is forecasting an underspend of -£0.521m compared to -£0.309m in February. -£0.409m reflects underspends on staffing and planned energy reduction projects and other non – staffing budgets in Planning, Environment & Transport. There is also an underspend of -£0.123m on non – staffing budgets in Planning Regulation.

EE2 Commercial Services

33. Commercial Services is forecasting an underspend of -£0.579m compared to a net overspend of +£0.146m reported in February.

34. As noted in the last report the flooding experienced in 2014 has impacted on the ability to carry out flooding related as well as routine repairs and maintenance on highways infrastructure. This is reflected in the forecast Highways Maintenance & Operations overspend which has reduced from

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+£0.811m reported last time to +£0.227m. The reduction includes slippage in the previously reported pressure relating disposal of waste from gully emptying which will now be incurred in 2014/15 and a forecast underspend in locality budgets.

35. As noted in the previous reports the budgeted parking income anticipated for 2013/14 is not expected to be realised. Because of this the budgeted drawdown from the reserve to support the revenue budget in 2013/14 needs to be reduced by £0.500m.
36. Waste Management is forecast to underspend by -£0.164m as the outturn tonnage is forecast to be less than budgeted as set out in the table below:

	Tonnages	Landfill	Recycling & Composting
Budgeted	295,000	41%	59%
Forecast	287,000	42%	58%

37. An underspend of -£0.500m on the Highways Services contract management fee reflects higher than expected capital expenditure during the year.
38. Property and Facilities Management is forecast to underspend by -£0.179m overall. Underspends on Corporate Facilities Management are offset by a +£0.300m pressure relating to corporate landlord responsibilities not covered in the contract and it is possible that similar pressures may arise in other directorates.
39. Property Programme Management is forecasting to overspend by +£0.550m, due to the under-recovery of contract management fees resulting from a smaller than predicted property related capital programme.
40. There are underspends on Concessionary Fares (-£0.318m), the energy costs of Street Lighting (-£0.322m), bus subsidies (-£0.152m) and the Network & Asset Management (-£0.181m).

EE3 Oxfordshire Customer Services

41. Oxfordshire Customer Services is forecasting an underspend of -£0.290m compared to an overspend of +£0.019m reported last time. There is an overspend of +£0.264m as the planning saving from rationalising the use of printed materials will not be achieved until 2014/15. This is offset by underspends in the Education Support Service (-£0.104m) and Human Resources (-£0.467m) reflecting savings on staffing costs and the early achievement of savings planned for 2014/15.

Chief Executive's Office

42. The services within the Chief Executive's Office are forecasting a combined underspend of -£0.703m compared to -£0.338m reported in February. The largest element of this is Law & Culture which is forecast to underspend by -£0.335m. This includes a forecast underspend of -£0.164m on the Coroner's Service due the renegotiation of the mortuary contract and additional income. There is also an underspend of -£0.110m

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on the Legal Services budget where the previously reported pressure due to an increase in childcare court fees from 1 July 2013 is now offset by additional income from recharges to other directorates. The Registration Service is forecasting an underspend of -£0.089m after assuming a contribution of £0.120m to reserves to help fund the refurbishment of registrar buildings and facilities.

43. An underspend of -£0.101m in Strategy & Communications is due to salary underspends offset by the cost of the broadband project. The remainder of the underspend is made up of a range of underspends across the Directorate including Human Resources (-£0.088m) and the Chief Executive's Personal Office (-£0.054m).

Public Health

44. The directorate is forecasting an underspend of -£4.076m on the Public Health grant funding of £25.264m for 2013/14. This compares to -£2.386m reported in February.
45. The Drugs and Alcohol Service is forecasting an underspend of -£1.964m. There is also a -£1.224m forecast underspend for Sexual Health services. Another -£0.588m is due to significant staff vacancies in 2013/14. Recruitment to essential posts is now complete and the budget is expected to be fully spent in 2014/15.
46. Children's Public Health Programmes are forecast to underspend by -£0.145m. Cabinet are recommended to ask Council to approve a one - off proposed allocation of £2.000m towards the Capital Programme for the provision of children's homes. Through this contribution the Council will be able to discharge its responsibilities within the Children 5-19 public health programme.
47. The final underspend for Public Health will be placed in the Grants & Contributions Reserve at the end of the financial year and will be available to meet Public Health expenditure in future years in accordance with the grant criteria.

Virements and Supplementary Estimates

48. No further 2013/14 virements are allowed to be requested for Cabinet approval after the end of the financial year. New virements for Cabinet to note are set out in Annex 2d.
49. Council approved the budget for 2014/15 on 19 February 2014. Annex 8 sets out virements to move £1.701m of additional expenditure into the Mental Health Pool in 2014/15 consistent with the use of this budget in 2013/14. As noted in paragraph 46 there is also a request to approve a one - off proposed allocation of £2.000m towards the Capital Programme for the provision of children's homes. Cabinet are recommended to ask Council to approve these changes.
50. There is also a request for Cabinet to approve on a one off basis to the remaining £0.396m budget for the Oxfordshire Support Fund to locality budgets in 2014/15 to support clients, including those leaving Children's Social Care.

Ringfenced Grants

51. As set out in Annex 3, ringfenced grants totalling £310.887m for CE&F and £6.453m for E&E are included in directorate budgets and will be used for the specified purpose. As noted in the report to Cabinet on 25 February 2014, Children, Education & Families has also been directly allocated £0.115m that is being paid as part of un-ringfenced grant.

Bad Debt Write Offs

52. There were 108 general write offs to the end of February 2014 and these totalled £69,048. This includes a single write off of £25,396 which was agreed by Cabinet on 17 September 2013. Client Finance has written off 109 debts totalling £120,763.
53. Cabinet are recommended to approve a debt write off totalling £12,000. This relates to a car loan made to the adopters of three children as part of the adoption process.

Treasury Management

54. The latest treasury management approved lending list (as at 24 March 2014) is included at Annex 4. No new counterparties have been added to the lending list since the previous report. Royal Bank of Scotland has been suspended from the lending list following a credit rating downgrade.
55. The average in-house cash balance during February 2014 was £328.858m and the average rate of return for the month was 0.84%. The average in-house cash balance during January 2014 was £306.934m and the average rate of return for the month was 0.84%.

Strategic Measures

56. The budgeted return for interest receivable on balances is £2.115m for 2013/14. Additional interest receivable of -£0.859m is currently forecast. An overspend of +£0.131m is currently forecast on the 2013/14 interest payable budget of £18.405m.
57. As noted in the last report the overall position on Strategic Measures is a forecast underspend of -£0.4m. This will be added to balances at year end as set out in paragraph 64.

Part 2 – Balance Sheet

58. Annex 5 sets out earmarked reserves brought forward from 2012/13 and the forecast position as at 31 March 2014. These reserves are held for specified one – off projects, contractual commitments and to support the Medium Term Financial Plan.
59. As set out in the Provisional Outturn Report to Cabinet on 18 June 2013, revenue reserves were £84.075m at the end of 2012/13. These are forecast to reduce to £57.795m by 31 March 2014. The expected reduction by year end has reduced by £6.375m since the last report and includes a £2.978m increase in the Grants and Contributions reserve as a result of the increased underspend on Dedicated Schools Grant and the Public Health Grant.

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Children, Education & Families

60. The increase of £1.900m in CE&F reserves since the report to Cabinet in February reflects the unspent funding for Thriving Families and school improvement services and projects being returned to reserves for use in 2014/15.

Social & Community Services

61. An additional £0.350m will be added to the Older People Pooled Budget Reserve. This relates to dementia grant funding which was paid into the pool by the Oxfordshire Clinical Commissioning Group (OCCG) in 2012/13. It was carried forward through the reserve and drawn down in 2013/14 but has still not been fully committed so it will be transferred back to the reserve for use next year.

Environment & Economy

62. The Oxfordshire Customer Service Development Reserve is now forecast to total £1.033m at year end. £0.140m of the Area Stewardship Fund is expected to be unspent at year end.

Other Reserves

63. Other Reserves, which include Insurance, Capital and Cash flow reserves, are forecast to total £51.486m at 31 March 2014.
64. Annex 6 sets out that the forecast for general balances at 31 March 2014 is currently £19.605m. This position takes account of the forecast directorate overspend of +£0.825m, adjusted for the supplementary estimate requests approved in February, and is higher than reported in February as the forecast overspend has reduced by £2.196m since then. Balances will be adjusted for any variation on Strategic Measures, including the additional income receivable on balances, set out at paragraph 57, at year end.

Part 3 – Capital Programme Monitoring

65. The capital monitoring position set out in Annex 7a, shows forecast expenditure of £62.4m for 2013/14. (excluding schools local capital and reserves). This is a decrease of £1.3m compared to the latest approved capital programme. The table below summarises the variations by directorate.

Directorate	Last Approved Programme * £m	Latest Forecast Expenditure £m	Variation £m
Children, Education & Families	30.7	30.3	- 0.4
Social & Community Services	4.3	4.6	+0.3
Environment & Economy – Transport	26.0	24.8	-1.2
Environment & Economy – Other	1.8	1.8	0.0
Chief Executive's Office	0.9	0.9	0.0
Total Directorate Programmes	63.7	62.4	- 1.3
Schools Local Capital	3.8	3.8	0.0
Earmarked Reserves	0.0	0.0	0.0
Total Capital Programme	67.5	66.2	- 1.3

* Approved by Council 18 February 2014

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66. Significant in-year variations for each directorate are listed in Annex 7b. New schemes and total programme/project budget changes requiring Cabinet approval are listed in Annex 7c.
67. There has been a reduction of £0.373m in the forecast expenditure for the Children, Education and Families programme. £0.100m from the Schools Access Initiative has been returned back to the capital programme and will be used to meet the savings required in this programme. £0.100m on the Schools Accommodation Intervention and Support programme and £0.090m on the Loans to Foster Carers programme has been re-profiled to future years of the capital programme.
68. In the Social & Community Services programme a capital grant of £0.900m has been issued towards the Extra Care Housing scheme in Yarnton. This was drawn down from the Extra Care Housing budget held in this financial year and future years.
69. In the Transport programme, two schemes in the carriageways programme totalling £0.359m will now start in the next financial year and there will be a request to carry the funding for these schemes forward.
70. In the surface dressing programme, a £0.203m saving in relation to the 2012/13 programme has been returned to the capital programme. £0.250m of funding will also be carried forward into the next financial year.
71. £0.108m on the A420 Shrivenham project has been re-profiled to 2014/15. This will not impact on the construction start date for this scheme.

Actual & Committed Expenditure

72. As at the end of February actual capital expenditure for the year to date (excluding schools local spend) was £37.1m. This is 59% of the total forecast expenditure of £62.4m. Actual and committed spend is 90% of the forecast.

Five Year Capital Programme Update

73. The total forecast 5-year capital programme (2013/14 to 2017/18) is £412.9m, no change compared to the last capital programme approved by Council on 18 February 2014. The table on the next page summarises the variations by directorate and the main reasons for these variations are explained in the following paragraphs.

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Directorate	Last Approved Total Programme (2013/14 to 2017/18) * £m	Latest Updated Total Programme (2013/14 to 2017/18) £m	Variation £m
Children, Education & Families	175.7	175.6	-0.1
<i>CEF reductions to be identified</i>	-18.4	-18.4	0.0
Social & Community Services	37.2	37.2	0.0
Environment & Economy - Transport	124.8	124.7	-0.1
Environment & Economy – Other	28.6	28.6	0.0
Chief Executive's Office	2.3	2.3	0.0
Total Directorate Programmes	350.2	350.0	-0.2
Schools Local Capital	9.6	9.6	0.0
Earmarked Reserves	53.1	53.3	+0.2
Total Capital Programme	412.9	412.9	0.0

* Approved by Council 18 February 2014

74. Within the Transport Programme, a new project of £0.120m has been approved for bus stop, cycle and pedestrian works at Bicester Station. There is also a new project for embankment works on the A420 at Cumnor funded from the earmarked reserve for subsidence sites (£0.263m).
75. The Council was notified on 21 March 2014 that it would be provided with an allocation of £4.782m from the Department for Transport for highways as part of the Severe Weather Recovery Scheme. A further notification was received on 31 March 2014, and confirms that this funding comprises £1.755m capital and £3.027m revenue funding. Since neither element of the funding is ring-fenced the revenue element will be added to Strategic Measures for use in 2014/15. The capital element will be added to the capital grants and contributions reserve. If more of the work is of a capital nature the revenue funding will be used to fund this.
76. A programme of works will be developed during April 2014 and will be available on the Council's website by the end of April 2014.

Part 4 – Fees and Charges

Environment & Economy

77. As set out in Annex 9 Cabinet are recommended to approve the fees to be charged to developers by the Council in the first three years of implementation of Schedule 3 of the Flood and Water Management Act 2010.

Social & Community Services

78. The Contributions in Adult Social Care Policy agreed by Cabinet in September 2013 currently states that all waivers for fees and charges must be signed off by the Deputy Director. To aid operational effectiveness it is proposed that this be amended so that waivers can be agreed by operational staff up to their approval limit for expenditure as set out in the scheme of delegation.

RECOMMENDATIONS

79. **The Cabinet is RECOMMENDED to:**

- (a) note the report;**
- (b) note the 2013/14 virements set out in Annex 2d;**
- (c) approve the 2014/15 virement requests set out in Annex 8; and**
- (d) ask Council to approve the requests to move additional non – Pool Mental Health expenditure into the Pool and to approve the use of £2.000m of the Public Health Grant Funding to support the Capital Programme in 2014/15 as set out in paragraph 49 and Annex 8;**
- (e) approve the debt write off set out in paragraph 53;**
- (f) note the updated Treasury Management lending list at Annex 4;**
- (g) note the changes to the Capital Programme set out in Annex 7c;**
- (h) approve the changes to Fees & Charges and the Contributions in Adult Social Care Policy as set out in Annex 9.**

LORNA BAXTER
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