



Department for  
Communities and  
Local Government

# Quarterly revenue outturn expenditure for local authorities in England: October to December 2014-15

- Net current expenditure in quarter 3 is estimated to be £28.2bn which is slightly less than £28.5bn reported in the same period last year
- Forecast total service expenditure for 2014-15 reported in quarter 3 is £93.6bn which is 0.1 per cent higher than the budget estimate of £93.5bn reported by local authorities prior to the beginning of the financial year.
- Forecast net current expenditure for 2014-15 reported in quarter 3 is £114.7bn. This is similar to the budget estimate of £114.7bn.
- Net current expenditure in quarter 3 is 24.6 per cent of the initial reported budget estimate for 2014-15 of £114.7bn.
- Net current expenditure across quarters 1 to 3 is 73.5 per cent of the reported forecast figure of £114.7bn

Local Government Finance  
*Statistical Release*

10 March 2015

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# Introduction

The release has been compiled by the Local Government Finance: Analysis and Data Division of the Department for Communities and Local Government and it provides quarterly revenue expenditure outturn data for local authorities in England, for quarter 3 of the financial year 2014-15 (October - December 2014), and compares it to budget data for the same financial year. The data are drawn from Quarterly Revenue Outturn (QRO) forms and Revenue Account (RA) forms requested from all of the 444 authorities in England. To conform to National Accounts principles, these figures are provided on a non-International Accounting Standard 19 (IAS19) and a PFI “off balance sheet” basis, unless otherwise stated.

Authorities in England submit budget data to the Department before the start of each financial year on the Revenue Account (RA) form, and Revenue Outturn (RO) data after the end of the year. The Quarterly Revenue Outturn (QRO) data, which are collected following quarters 1, 2 and 3 of the financial year, provide an early indication of local authority revenue expenditure outturn. Historically, outturn on revenue spending has differed from initial (RA) budget.

The quarter 3 figures in this release are based on valid returns from 441 authorities. Quarter 1 and 2 figures are based on valid returns from 443 authorities. Figures have been imputed for the missing authorities for the purpose of calculating aggregate figures, as described in the [Methodology section](#) of this release. Authorities also have the opportunity to revise their quarters 1 and 2 data at the same time as submitting quarter 3 data.

Throughout this release, comparisons are made between the budget (RA) figures submitted by authorities and their QRO outturn figures. It is important to note that the RA figures are a snapshot produced by authorities at a single point prior to the financial year. The purpose of the comparison is to update the expected expenditure data with actual expenditure data and give a clearer picture of what authorities are spending over the year. A difference between the budget figure and the outturn figure does not necessarily represent an over- or under-spend. Detailed information about the methodology and strengths and limitations of the data are available on [p10](#) of this release.

## Uses made of the data

The main purpose of the QRO collection is to improve the expenditure data used for fiscal monitoring and forecasting by HM Treasury, the Office for Budget Responsibility and the Office for National Statistics.

Comments and feedback from the end user for further improvement or about your experiences with this product will be welcomed. Please send all views to [gro@communities.gsi.gov.uk](mailto:gro@communities.gsi.gov.uk).

## Symbols and conventions

... Not available  
n/a Not applicable

### Rounding

Where figures have been rounded there may be a discrepancy between the published total and the sum of the constituent items.

# 1. Quarterly revenue outturn by service

Table 1 shows the net current expenditure for quarters 1, 2 and 3 of the financial year 2014-15 at a national level, and compares it to the same figure reported on the Revenue Account (RA) Budget return.

- Total service expenditure for quarter 3 is £22.9bn, which is 24.5 per cent of the comparable budgeted (RA) figure.
- Nationally, net current expenditure for quarter 3 is £28.2bn, which is 24.6 per cent of the comparable budgeted (RA) figure.

**Table 1: Estimated Quarterly Revenue Outturn data for England Q3 2014-15**

Expenditure (£m)	Q1 Outturn	Q2 Outturn	Q3 Outturn	2014-15 Budgeted (RA) figure	Q3 as % of Budget
QRO line					
1, 2 General Public Services	651	650	638	2,364	27.0
3 Defence	11	12	11	44	24.4
4,5 Public order and Safety	3,212	3,344	3,322	13,644	24.3
6, 7, 8 Economic Affairs	1,171	1,159	1,219	5,106	23.9
9 Environmental Protection	1,015	1,170	1,141	4,519	25.2
10, 11, 12 Housing and Community Amenities	358	395	406	1,706	23.8
13, 14 Health	612	695	687	2,849	24.1
15 Recreation, Culture and Religion	608	619	616	2,491	24.7
16 Education	6,622	6,744	6,601	26,395	25.0
Imputed Non-pay element of schools expenditure	2,114	2,203	2,093	...	...
17, 18 Social Protection	5,609	5,896	5,911	23,709	24.9
19 Non-distributed costs: retirement benefits	181	187	180	772	23.4
20 Non-distributed costs: Costs of unused shares of IT facilities and other assets	3	5	5	16	33.0
21 Non-distributed costs: Revenue expenditure on surplus assets	3	3	3	11	32.7
22 Other Services (exclude Public health)	124	86	78	470	16.6
<b>23 TOTAL SERVICE EXPENDITURE (TOTAL OF LINES 1 TO 22)<sup>(a)</sup></b>	<b>22,294</b>	<b>23,168</b>	<b>22,911</b>	<b>93,534</b>	<b>24.5</b>

23	<b>TOTAL SERVICE EXPENDITURE (TOTAL OF LINES 1 TO 22)<sup>(a)</sup></b>	<b>22,294</b>	<b>23,168</b>	<b>22,911</b>	<b>93,534</b>	<b>24.5</b>
24	Housing benefits: rent allowances - mandatory payments	3,941	4,127	4,087	16,069	25.4
25	Housing benefits: non-HRA rent rebates - mandatory payments	124	140	136	531	25.5
26	Housing benefits: rent rebates to HRA tenants - mandatory payments	1,096	1,146	1,086	4,401	24.7
27	Housing benefits: subsidy limitation transfers from HRA	0	0	0	0	0.0
28	Contribution to the HRA re items shared by the whole community	3	2	2	11	16.3
29	Parish precepts	133	104	79	389	20.4
30	Integrated Transport Authority levy <sup>(b)</sup>	-10	-2	-7	n/a	n/a
31	Waste Disposal Authority levy <sup>(b)</sup>	-6	5	6	n/a	n/a
32	London Pensions Fund Authority levy	6	7	7	26	27.0
33	Other levies	11	6	6	30	21.1
34	External Trading Accounts net surplus(-)/ deficit(+)	-84	-80	-81	n/a	n/a
39	<i>Capital charges included in External Trading Accounts (Line 34)</i>	9	7	6	n/a	n/a
35	Internal Trading Accounts net surplus(-)/ deficit(+)	40	-3	8	n/a	n/a
40	<i>Capital charges included in Internal Trading Accounts (Line 35)</i>	-7	-10	-3	n/a	n/a
36	Adjustments to net current expenditure	0	0	2	92	2.1
37	Appropriations to(+) / from(-) Accumulated Absences Account	1	0	0	-4	-12.4
38	<b>NET CURRENT EXPENDITURE (TOTAL OF LINES 23 TO 37)<sup>(a)</sup></b>	<b>27,549</b>	<b>28,622</b>	<b>28,243</b>	<b>114,711</b>	<b>24.6</b>
41	Interest payable and similar charges	622	699	667	2,857	23.4
42	Interest receivable <sup>(c)</sup>	-168	-179	-183	-744	24.6
(a)	Includes non-pay element of schools expenditure imputed from RA returns.					
(b)	This levy should net out to zero across the year. The fact that it does not do so for the outturn figure(s) is likely to be due to timing differences and estimation on the part of authorities.					
(c)	The negative figure denotes income.					

## 2. In-year forecasts

In-year forecasts (predicted outturn for the whole year) are made by local authorities for a number of lines on the QRO form. Table 2 shows these figures at a national level for total service expenditure and net current expenditure and compares them to the budget estimates from the Revenue Account (RA) Budget return provided by local authorities prior to the start of the financial year.

- Forecast full year expenditure for 2014-15 reported in quarter three is 0.1 per cent less than the budgeted figures for Total Service Expenditure but about the same for Net Current Expenditure reported in the budget estimates at the start of the year.

For comparison, forecast full year expenditure for 2013-14 on quarter three was 2.0 per cent lower than the budgeted figure for Total Service Expenditure and 1.6 per cent lower than the Net Current Expenditure reported in the budget estimates at the start of the year.

<b>Table 2: Forecast Revenue Outturn data for England at Q3 2014-15</b>			
<b>Expenditure (£m)</b>	<b>2014-15 Forecast Outturn (QRO)<sup>(a)</sup></b>	<b>2014-15 Budget (RA)</b>	<b>Percentage change from RA</b>
23 <b>TOTAL SERVICE EXPENDITURE</b>	<b>93,647</b>	<b>93,534</b>	<b>-0.1%</b>
38 <b>NET CURRENT EXPENDITURE</b>	<b>114,749</b>	<b>114,711</b>	<b>0.0%</b>
41 Interest payable and similar charges	2,764	2,857	-3.2%
42 Interest receivable <sup>(b)</sup>	-757	-744	1.7%

(a) Forecast includes non-pay element of schools expenditure imputed from RA returns.  
 (b) The negative figures denote income.

## 3. Quarterly revenue outturn by class of authority

Table 3 shows total net current expenditure for quarter 3, the in-year forecast, and the comparable budget figure, by class of authority.

- For non-levying authorities the in-year forecast outturn ranges from 101.7 per cent of the budget estimate for the London Boroughs to 99.7 per cent for shire districts.
- For non-levying authorities, quarter three outturn ranges from 25.4 per cent of the in-year forecast for Shire Counties to 23.4 per cent for Fire Authorities.
- Net current expenditure across quarters 1 to 3 is 73.5 per cent of the reported forecast estimate of £114.7bn

**Table 3: Quarter 3 and cumulative net current expenditure by class of authority (2014-15)**

Total net current expenditure (£m)	Quarter 3 outturn	Quarters 1 to 3 outturn	2014-15 Forecast Outturn (QRO)	2014-15 Budgeted (RA) figure	Q3 outturn as percentage of forecast	Forecast as percentage of budget	Quarters 1 to 3 as percentage of forecast
ENGLAND	28,243	84,389	114,749	114,711	24.6%	100.0%	73.5%
<u>Class of authority</u>							
London Boroughs	5,080	15,275	20,790	20,452	24.4%	101.7%	73.5%
Greater London Authority	1,196	3,443	4,959	4,961	24.1%	100.0%	69.4%
Metropolitan Districts	5,738	17,242	23,615	23,499	24.3%	100.5%	73.4%
Unitary Authorities	5,274	15,922	21,633	21,989	24.4%	98.4%	72.4%
Shire Counties	6,452	18,970	25,436	25,244	25.4%	100.8%	75.1%
Shire Districts	2,177	6,535	8,793	8,815	24.8%	99.7%	74.1%
Police Authorities	1,994	6,016	8,036	8,235	24.8%	97.6%	73.1%
Fire Authorities	327	988	1,396	1,416	23.4%	98.6%	69.7%
Other Authorities <sup>(a)</sup>	5	-2	93	101	5.5%	92.3%	-2.2%

(a) Other authorities include park, passenger and waste authorities. These authorities levy and so expenditure will be offset by levy income within the financial year.

Table 4 shows total service expenditure and net current expenditure compared to the budget figures by class of authority

**Table 4: 2014-15 QRO compared to 2014-15 RA by class of authorities**

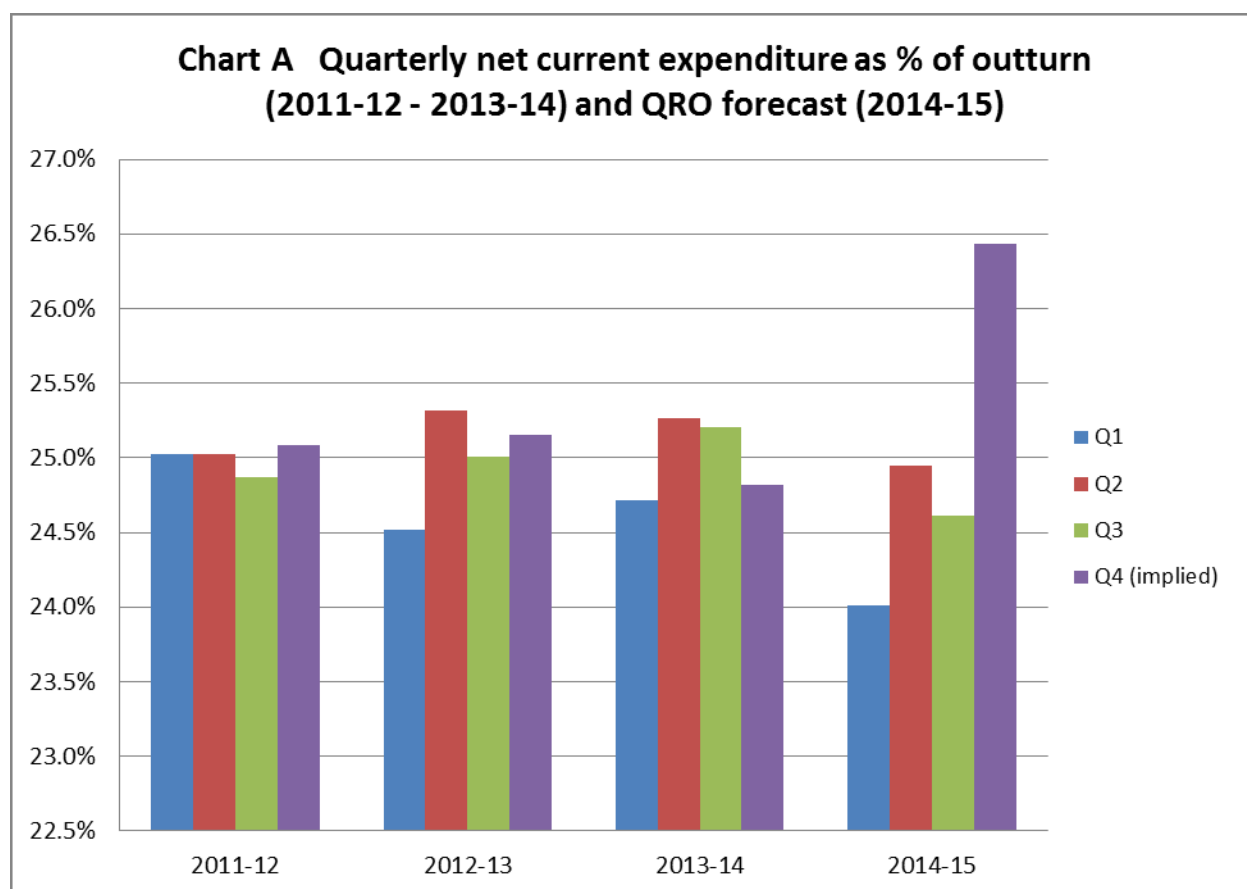
Class of authority	Budgeted service expenditure (RA)	Forecast outturn service expenditure (QRO)	Budgeted net current expenditure (RA)	Forecast outturn net current expenditure (QRO)
London Boroughs	14,215	14,553	20,452	20,790
Greater London Authority	17,943	18,177	23,499	23,615
Metropolitan Districts	17,521	17,089	21,989	21,633
Unitary Authorities	25,234	25,426	25,244	25,436
Shire Counties	2,767	2,771	8,815	8,793
Shire Districts	8,234	8,023	8,235	8,036
Police Authorities	1,416	1,396	1,416	1,396
Fire Authorities	4,961	4,994	4,961	4,959
Other Authorities(a)	1,242	1,218	101	93

(a) Other authorities include park, passenger and waste authorities. These authorities levy and so expenditure will be offset by levy income within the financial year.

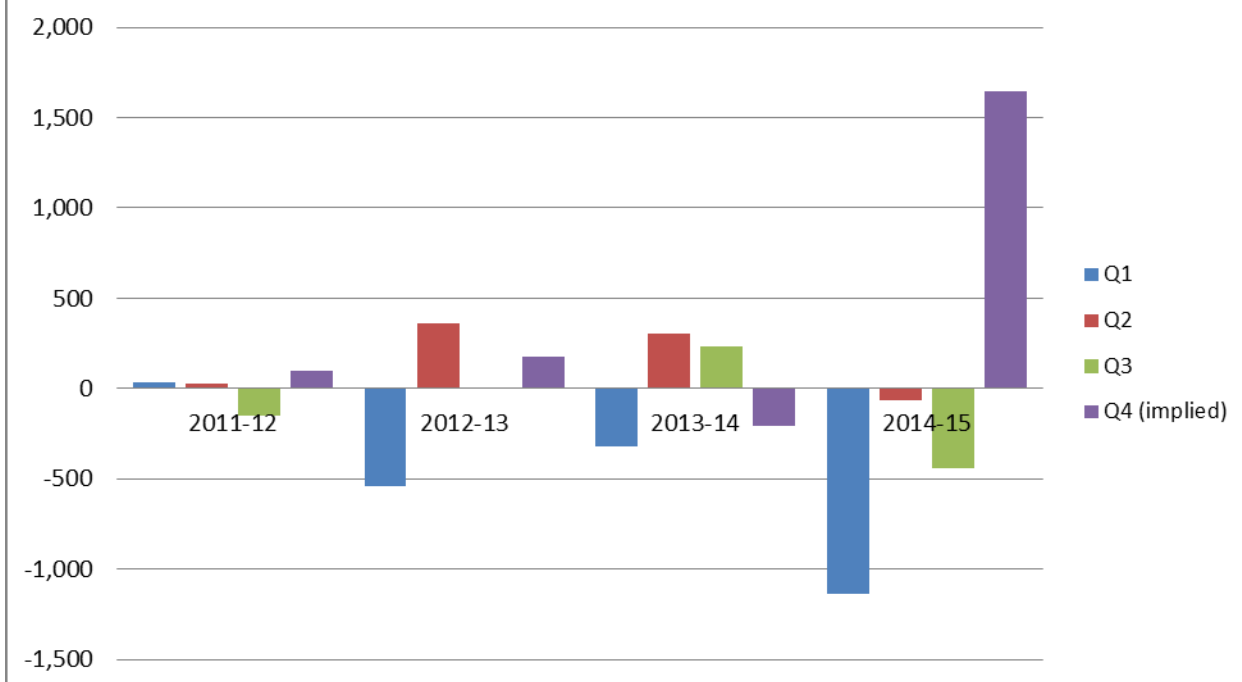
## 4. Interpreting in-year quarterly revenue outturn information

Charts A and B show the pattern of net current expenditure across the four quarters since the introduction of the QRO collection in 2011-12. QRO data is not collected for quarter 4. The quarter 4 figures are derived by subtracting the Q1-3 figures in the QRO3 collection from the final full year outturn figure, for previous years, and from the full year forecast figure for 2014-15. Users, such as HM Treasury and the Office for Budget Responsibility, analyse the pattern from previous years in order to interpret the current year's data to inform forecasts.

Chart A shows the quarterly net current expenditure as a percentage of annual outturn expenditure for each financial year since 2011-12. Chart B shows the deviation in net current expenditure for each quarter from the average of 25% in £m. These charts show that quarterly expenditure over the year tends to be stable, with all quarterly deviations from the average being less than 0.5% of the annual total in outturn years – up to about £500m. If the forecast for the full year for 2014-15 is to be achieved, Q4 will have to deviate much more from the Q1-3 expenditure than it has in the three previous years. This would incur around £2bn higher net current spending than the average of the first three quarters.



**Chart B Quarterly expenditure, difference from 25% of outturn (2011-12 to 2013-14) and QRO forecast (2014-15), £m**



## Accompanying table

An additional table with quarter 3 outturn data and in-year forecast data at local authority and class of authority level has been produced for authorities who submitted valid data. This is not included in the printed version of this release. It is available on the Department's website at:

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/quarterly-revenue-outturn-for-local-authorities-in-england>

## Technical notes

### Terminology used in this release

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England* No. 24 2014. This is accessible at:

<https://www.gov.uk/government/publications/local-government-financial-statistics-england-2014>

The most relevant terms for this release are explained below.



**Aggregate External Finance** is the total amount of grant provided to finance all local government expenditure, excluding that subject to separate arrangements under statutory schemes, rent allowances and rebates and council tax benefit, which are funded by specific grants outside Aggregate External Finance.

**Classification of the Functions of Government (COFOG) codes** provide a standard means of referring to services provided by government. Further detail on what is covered by each COFOG code is available from the UN Statistics Division (link below). COFOG-1 codes (the highest level of the hierarchy) are used on the QRO form.

(<http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4>).

**Current expenditure** is the cost of running local authority services within the financial year. This includes the costs of staffing, heating, lighting and cleaning, together with expenditure on goods and services consumed within the year. This expenditure is offset by income from sales, fees and charges and other (non-grant) income, which gives **total net current expenditure**. Total net current expenditure also includes payments made by local authorities on behalf of central government, under statutory schemes and the payment of rent allowances and rebates. Such payments are fully funded by central government through specific grants outside **Aggregate External Finance**.

**International Accounting Standard 19 (IAS 19)**. Local authorities' final accounts are required to comply in full with International Accounting Standard 19 on employment benefits. This requires future liabilities for retirement benefits to be recognised in the accounts for all the main categories of local government employees, with the exception of teachers. However, for National Accounts purposes, the cost of retirements is taken to be the benefits and contributions actually payable in the year.

**Levy** is a payment that a local authority is required to make to a particular body (a levying body). Levying bodies include national parks authorities, waste authorities and passenger transport authorities.

**PFI schemes in accordance with the International Financial Reporting Standards (IFRS)**. Under the International Financial Reporting Standards (IFRS), assets provided under PFI schemes are normally shown on the authority's balance sheet. Local authorities are required to account for their PFI schemes on the IFRS basis. For National Accounts purposes, however, PFI schemes are accounted for on an "on balance sheet" basis only where economic ownership of the asset rests with the authority. **Economic ownership** for national accounts purposes is determined by whether the local authority or the contractor has an asset of the property used to provide the contracted services. A party has an asset of the property where that party has access to the benefits of the property and exposure to the risks inherent in those benefits.

**Total service expenditure** is added to figures for housing benefits, parish precepts, levies, trading accounts and adjustments to expenditure to reach the net current expenditure figure. The majority of the difference between total service expenditure and net current expenditure is made up of housing benefits.

## Methodology

This release compares QRO data with data reported on the annual Revenue Account (RA) Budget return completed by local authorities at the beginning of the year. The forms are not directly comparable and so, in order to make the comparison, relevant RA lines have had to be aggregated to provide a comparison to each QRO line. A mapping document which shows the relationship between lines on the RA, RO and QRO forms is available at:

<https://www.gov.uk/government/publications/quarterly-revenue-outturn>

Aggregate national and class of authority figures are produced by using imputed figures for any authority which failed to submit its form by the deadline for inclusion in this release, or for which the form was received but contained significant data quality issues which could not be resolved with the authority in time for publication. Where imputation methodology has been applied to an authority for the purpose of producing aggregate figures, no data are published for that authority in the online LA-level table available from:

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/quarterly-revenue-outturn-for-local-authorities-in-england>

The imputed figures for such authorities are taken to be a percentage of the comparable Revenue Account (RA) figures submitted for the financial year. This is the Q3 outturn figure as a percentage of the comparable RA figure for valid authorities. For this release, this percentage was calculated to be 24.6 per cent. This methodology assumes that the missing authorities' outturn are in keeping with its budgeted expenditure and that its expenditure in the current quarter, as a percentage of its budgeted expenditure for the year, is the same as that for authorities for which validated QRO data are available.

In order to estimate the education line (QRO line 16) for authorities with missing or invalid data, both RA and RO (Revenue Outturn) figures are used. The 2013-14 RO for each authority is used (as 2014-15 RO data will not be available until October/November 2015) to determine the percentage of its total net current expenditure on schools that is made up of employee costs. This percentage is applied to the 2014-15 RA figure for total net current expenditure on schools to estimate the employee element of this expenditure, and is added to RA lines 145 and 165 (services to young people and other community learners, and other strategic functions) to produce an estimate of the annual QRO education figure for the authority. The quarterly figure is then estimated by applying to this annual figure the percentage described **Error! Reference source not found.**

The non-pay element of schools expenditure is not a mandatory part of the QRO collection. Again, where an education authority does not provide this figure, it is imputed from the 2014-15 RA figure and the 2013-14 RO figure. This non-pay element is taken to be the proportion of RA line 190 (total schools expenditure) for each authority which is deemed likely to apply to schools' non-pay, multiplied by the percentage determined above to convert it to a quarterly figure.

## Strengths and limitations of the data

The data are limited by certain factors, as outlined below.

- a. Local authorities are asked to work to a level of materiality of £1m for all lines except 34, 35, 39 and 40 (trading account lines), for which the materiality level is £5m.
- b. For the purposes of the QRO return, authorities are asked to estimate the apportionment of central service charges to the appropriate service lines on an accrued basis. However, the majority of authorities do not undertake this apportionment formally until year end. There is a large difference, therefore, between the RA and QRO for line 2 within General Public Services, as authorities have either had to estimate the apportionment or have not undertaken any apportionment of recharges in their return (instead including all costs in line 2 of the return).
- c. The non-pay element of schools expenditure is not a mandatory element of the QRO collection, and is imputed from the RA form as outlined in the methodology section of this release when not provided by the authority. This methodology assumes that the spending pattern for this type of expenditure is the same as the average spending pattern of valid authorities across all lines on the form.
- d. Where authorities fail to submit a return, or where, at the point of publication, significant data quality issues remain, figures for the authority are imputed for the purpose of calculating aggregate figures. This imputation relies on a number of assumptions, including that the authority's expenditure remains in line with its budget and that the proportion of its expenditure occurring in the current quarter is equal to the same proportion for validated authorities.

## Data quality

The information in this Statistical Release is derived from Department for Communities and Local Government Quarterly Revenue Outturn (QRO) returns submitted by local authorities in England. All local authorities are required to complete all relevant parts of the QRO return. Thurrock failed to complete a return for QRO 1, 2 and 3. Wolverhampton failed to complete a return for QRO 3. There was one invalid return in quarter 3.

Figures are subjected to rigorous pre-defined validation tests as the data are received and stored, and queries are followed up with authorities prior to publication.

The release document, once prepared, is also subject to intensive peer review before being cleared as fit for the purposes of publication.

## Notes

This Statistical Release can be found at the following web address:

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/quarterly-revenue-outturn-for-local-authorities-in-england>

Timings of future releases are regularly placed on the Gov.UK website,

<https://www.gov.uk/government/statistics>

Guidance notes, which accompany each form sent to local authorities, can be found at:

<https://www.gov.uk/government/publications/quarterly-revenue-outturn>

For a fuller picture of recent trends in local government finance, readers are directed to Local Government Finance Statistics England No. 24 2014, which is available electronically from the Department for Communities and Local Government website.

<https://www.gov.uk/government/publications/local-government-financial-statistics-england-2014>

Quarterly capital statistics are published for England and are available at the following web link:

<https://www.gov.uk/government/statistical-data-sets/live-tables-on-local-government-finance>

Revenue Account (RA) and Revenue Outturn (RO) data for England are available at the following web link:

<http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/revenueexpenditure/>

## User engagement

Users are encouraged to provide feedback on how these statistics are used and how well they meet user needs. Comments on any issues relating to this statistical release are welcomed and encouraged. Responses should be addressed to the "Public enquiries" contact given in the "Enquiries" section below.

The Department's engagement strategy to meet the needs of statistics users is published here:

<https://www.gov.uk/government/publications/engagement-strategy-to-meet-the-needs-of-statistics-users>

## Revisions policy

This policy has been developed in accordance with the UK Statistics Authority Code of Practice for Official statistics and the Department for Communities and Local Government Revisions Policy (found at <https://www.gov.uk/government/publications/statistical-notice-dclg-revisions-policy>).

There are two types of revisions that the policy covers:

### Non-Scheduled Revisions

Where a substantial error has occurred as a result of the compilation, imputation or dissemination process, the statistical release, live tables and other accompanying releases will be updated with a correction notice as soon as is practical.

## Scheduled Revisions

Local authorities have the opportunity to revise their quarter 1 and 2 data at quarter 3, and an update of these figures is included in this release.

## Devolved administration statistics

The Scottish Government, Welsh Assembly Government and Northern Ireland Government collect annual revenue outturn data. Their information can be found at the following websites:

Scotland: <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance>

Wales: <http://wales.gov.uk/topics/statistics/headlines/localgov2010/100623/?lang=en>

Northern Ireland: [http://www.doeni.gov.uk/index/local\\_government/local\\_government\\_funding.htm](http://www.doeni.gov.uk/index/local_government/local_government_funding.htm)

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Information about statistics at DCLG is available via Gov.UK:

<https://www.gov.uk/government/statistics>

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