



Department for
Communities and
Local Government

Quarterly revenue outturn expenditure for local authorities in England: October to December 2015- 16

- Net current expenditure in quarter 3 is estimated to be £27.8bn which is 1.7 per cent lower than £28.2bn reported in the same period last year.
- Forecast total service expenditure for 2015-16 reported in quarter 3 is £91.8bn, which is 0.1 per cent lower than the budget estimate reported by local authorities prior to the start of the financial year.
- Forecast net current expenditure for 2015-16 reported in quarter 3 is £112.8bn. This is 0.2 per cent lower than the initial budget estimate of £113.1bn.
- Net current expenditure in quarter 3 is 24.5 per cent of the initial reported budget estimate for 2015-16 of £113.1bn.

Local Government Finance
Statistical Release

10 March 2016

Introduction	2
Quarterly revenue outturn by service	3
In-year forecasts	5
Quarterly revenue outturn by class of authority	6
Interpreting in-year quarterly revenue outturn expenditure	7
Accompanying tables	9
Technical notes	9
Strengths and limitations of the data	10
Data quality	11

Responsible Statistician:

Helen Sleight

Statistical enquiries:

office hours:

0303 444 3139

QRO@communities.gov.uk

Media Enquiries:

0303 444 1201

press@communities.gsi.gov.uk

Date of next publication:

September 2016

Introduction

The release has been compiled by the Analysis & Data Directorate: Data Analytics & Statistics 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 2015-16 (October – December 2015), 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.

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 returns from 444 authorities. The quarter 1 figures were based on valid returns from 443 authorities as Westminster failed to provide a return in time for publication; the quarter 2 figures were based on valid returns from all 444 authorities. This release provides the first estimate of financial quarter 3 revenue expenditure outturn data. Authorities had the opportunity to revise their quarters 1 and 2 data at the same time as submitting quarter 3 data. All data submitted has been incorporated in the release, but 11 authorities have yet to provide explanations for larger than expected variations in their data. 8 of them had outstanding queries on their service line expenditure and 3 have outstanding queries on the forecast expenditure. These authorities are identified in the local authority level publication data.

Throughout this release, comparisons are made between the budget (RA) figures submitted by authorities and their QRO outturn figures in order 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 p7 of this release.

Since quarter 1 2015-16 we have conducted a review of validation and estimation procedures used in this data collection which has led us to revise the methodology used to calculate the Education Non-Pay estimate. Further explanation of the education non-pay estimation can be found in the Methodology section. Since quarter 2 2015-16 we are reviewing the grossing process which over time required manual amendments. This process is currently under reconstruction in order to streamline the post validation process and further ensure accurate reporting.

Further analysis of the quarter 2 publication revealed data and processing errors. The scale of revisions was not deemed large enough for an unscheduled revision, but this release incorporates all changes identified, as well as revisions by local authorities to earlier data. Improved data process methods and additional quality assurance checks have been designed to reduce possible reoccurrence. Full details of the errors identified are listed in the data quality section on page 10 and the revised quarter 2 data is highlighted in the additional live table on the website.

Uses 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 qro@communities.gsi.gov.uk.

Symbols and conventions

...	Not available
n/a	Not applicable
(R)	Revised since the last statistical release
0	Zero or less than one

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 2015-16 at a national level, and compares it to the Revenue Account (RA) Budget figure.

- Total service expenditure for quarter 3 is £22.5bn, which is 24.5 per cent of the comparable budgeted (RA) figure.
- Nationally, net current expenditure for quarter 3 is £27.8bn, which is 24.5 per cent of the comparable budgeted (RA) figure.

Table 1: Estimated Quarterly Revenue Outturn data for England Q3 2015-16					
Expenditure (£m)	Q1 Outturn ®	Q2 Outturn ®	Q3 Outturn	2015-16 Budgeted (RA) figure	Q3 as % of Budget
QRO line					
1, 2 General Public Services	640	616	590	2,212	26.7
3 Defence	10	10	9	41	22.2
4,5 Public order and Safety	3,285	3,215	3,248	13,400	24.2
6, 7, 8 Economic Affairs	1,222	1,169	1,122	5,078	22.1
9 Environmental Protection	1,026	1,128	1,145	4,513	25.4
10, 11, 12 Housing and Community Amenities	354	373	381	1,615	23.6
13, 14 Health	645	736	767	3,321	23.1
15 Recreation, Culture and Religion	588	568	559	2,392	23.4
16 Education	6,439	6,325	6,575	25,682	25.6
Imputed Non-pay element of schools expenditure	2,071	1,979	1,930
17, 18 Social Protection	5,738	5,906	5,927	23,260	25.5
19 Non-distributed costs: retirement benefits	212	177	170	751	22.6
20 Non-distributed costs: Costs of unused shares of IT facilities and other assets	7	3	3	11	30.4
21 Non-distributed costs: Revenue expenditure on surplus assets	2	2	2	7	25.8
22 Other Services (exclude Public health)	95	55	38	281	13.6
23 TOTAL SERVICE EXPENDITURE (TOTAL OF LINES 1 TO 22)^(a)	22,335	22,261	22,468	91,859	24.5

Table 1: Estimated Quarterly Revenue Outturn data for England Q3 2015-16

Expenditure (£m)	Q1 Outturn ®	Q2 Outturn ®	Q3 Outturn	2015-16 Budgeted (RA) figure	Q3 as % of Budget
QRO line					
24 Housing benefits: rent allowances - mandatory payments	3,977	4,121	4,052	16,156	25.1
25 Housing benefits: non-HRA rent rebates - mandatory payments	135	141	140	542	25.8
26 Housing benefits: rent rebates to HRA tenants - mandatory payments	1,086	1,110	1,082	4,396	24.6
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	3	2	9	20.4
29 Parish precepts	140	110	85	409	20.7
30 Integrated Transport Authority levy ^(b)	-12	-8	-13	n/a	n/a
31 Waste Disposal Authority levy ^(b)	8	-7	10	n/a	n/a
32 London Pensions Fund Authority levy	7	6	6	24	25.3
33 Other levies	9	6	7	32	22.5
34 External Trading Accounts net surplus(-)/ deficit(+)	-88	-74	-78	n/a	n/a
39 <i>Capital charges included in External Trading Accounts (Line 34)</i>	4	5	5	n/a	n/a
35 Internal Trading Accounts net surplus(-)/ deficit(+)	18	-6	4	n/a	n/a
40 <i>Capital charges included in Internal Trading Accounts (Line 35)</i>	-7	-7	-7	n/a	n/a
36 Adjustments to net current expenditure	-2	-2	-3	76	-3.7
37 Appropriations to(+) / from(-) Accumulated Absences Account	0	-1	0	-6	6.3
38 NET CURRENT EXPENDITURE (TOTAL OF LINES 23 TO 37)^(a)	27,615	27,660	27,762	113,089	24.5
41 Interest payable and similar charges	647	647	637	2,907	21.9
42 Interest receivable ^(c)	-163	-193	-196	-793	24.8
(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 some 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 2015-16 reported in quarter 3 is 0.1 per cent less than the budgeted figures for Total Service Expenditure and 0.2 per cent less for Net Current Expenditure reported in the budget estimates at the start of the year.

Table 2: Forecast Revenue Outturn data for England at Q3 2015-16			
Expenditure (£m)	2015-16 Forecast Outturn (QRO) ^(a)	2015-16 Budgeted (RA) figure	Percentage change from RA
23 TOTAL SERVICE EXPENDITURE	91,785	91,859	-0.1%
38 NET CURRENT EXPENDITURE	112,823	113,089	-0.2%
41 Interest payable and similar charges	2,742	2,907	-5.7%
42 Interest receivable ^(b)	-809	-793	2.0%
(a) Forecast includes non-pay element of schools expenditure imputed from RA returns.			
(b) The negative figures denote income.			

- Ten local authorities in the Greater Manchester area received a dividend from Manchester airport that had not been accounted for in the budget interest receivable and therefore saw an increase in 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 102.1 per cent of the budget estimate for Greater London Authority to 97.6 per cent for Fire Authorities.
- Quarter 3 outturn for non-levying authorities ranges from 25.0 per cent of the in-year forecast for Unitary Authorities to 22.2 per cent for Greater London Authority.
- Net current expenditure for England in quarter 3 was 24.6 per cent of the reported forecast estimate of £112.8bn. Net current expenditure for England in quarter 3 is 24.5 per cent of the initial budget estimate of £113.1bn

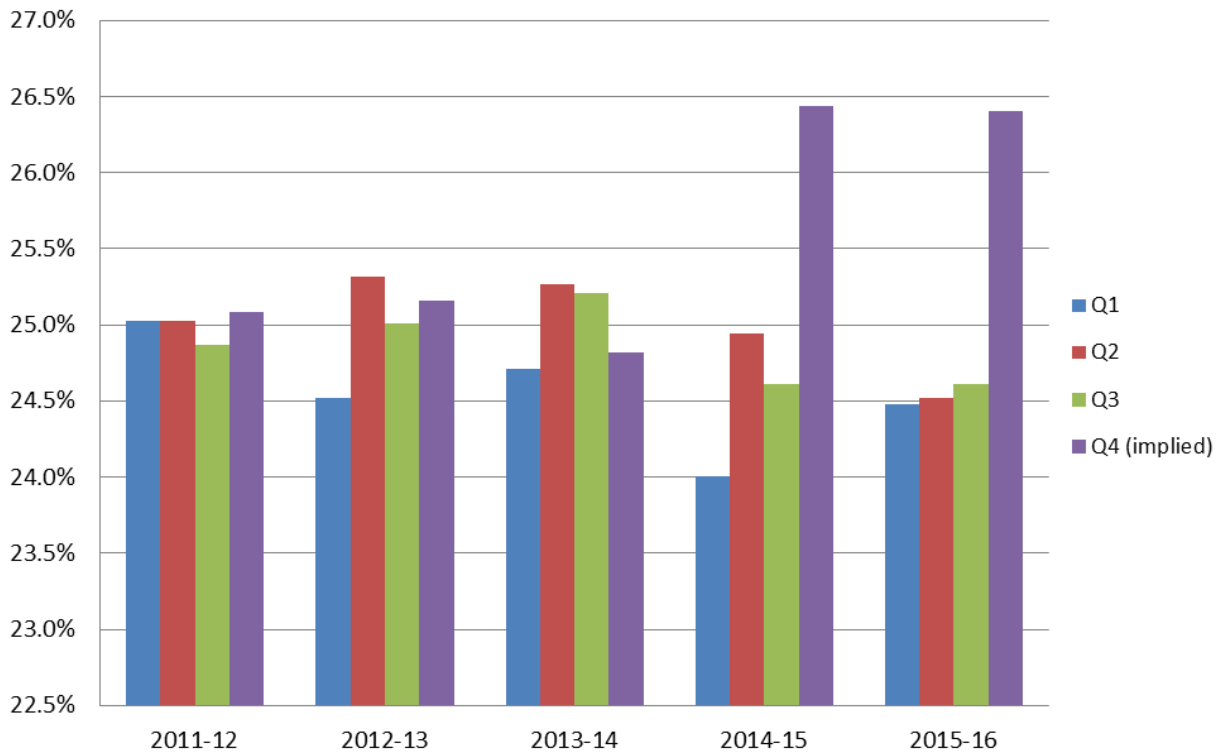
Table 3: Quarter 3 and cumulative net current expenditure by class of authority (2015-16)							
Total net current expenditure (£m)	Quarter 3 outturn	Quarters 1 to 3 outturn	2015-16 Forecast Outturn (QRO)	2015-16 Budgeted (RA) figure	Q3 outturn as percentage of forecast	Forecast as percentage of budget	Quarters 1 to 3 as percentage of forecast
ENGLAND	27,762	83,037	112,823	113,089	24.6%	99.8%	73.6%
<i>Class of authority</i>							
London Boroughs	5,011	14,972	20,231	20,200	24.8%	100.2%	74.0%
Greater London Authority	1,152	3,548	5,191	5,082	22.2%	102.1%	69.8%
Metropolitan Districts	5,646	17,155	22,855	22,845	24.7%	100.0%	75.1%
Unitary Authorities	5,281	15,466	21,153	21,315	25.0%	99.2%	72.6%
Shire Counties	6,195	18,451	25,127	25,113	24.7%	100.1%	73.5%
Shire Districts	2,165	6,519	8,758	8,862	24.7%	98.8%	73.6%
Police Authorities	1,975	5,923	7,997	8,146	24.7%	98.2%	72.7%
Fire Authorities	312	951	1,351	1,384	23.1%	97.6%	68.7%
Other Authorities ^(a)	24	52	160	142	15.1%	112.5%	36.5%
(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 Expenditure

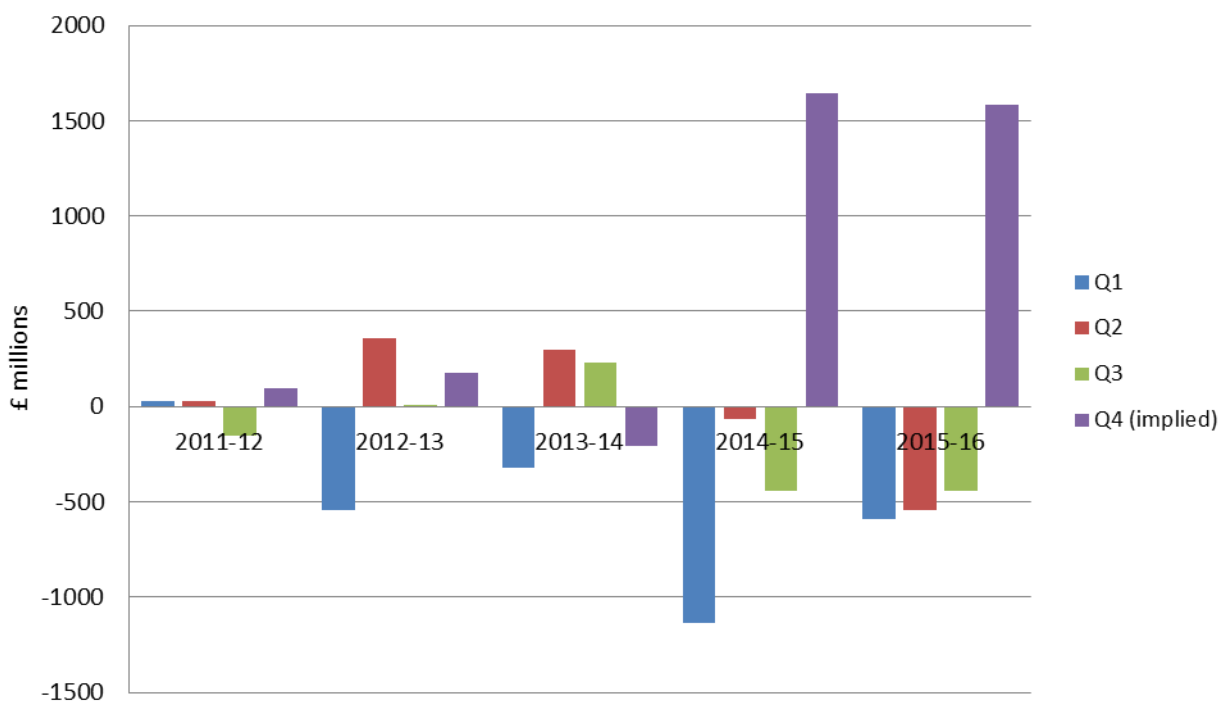
Charts A and B show the pattern of net current expenditure across the four quarters since the introduction of the QRO collection in 2011-12. QRO data is not collected for quarter 4. The quarter 4 figures are derived by subtracting the Q1-3 figures in the QRO3 collection from the final full year outturn figure, for previous years, and from the full year forecast figure for 2015-16. 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 2015-16 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 A Quarterly net current expenditure as % of outturn
(2011-12 - 2014-15) and QRO forecast (2015-16)**



**Chart B Quarterly expenditure, difference from 25% of outturn
(2011-12 to 2014-15) and QRO forecast (2015-16)**



Accompanying table

An additional table with all three quarters' 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. 25 2015. This is accessible at:

<https://www.gov.uk/government/statistics/local-government-financial-statistics-england-2015>

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**.

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.

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 quarter 3 outturn figure as a percentage of the comparable RA figure for valid authorities. For this release, this percentage was calculated to be 24.5 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.

Education non-pay is a voluntary memorandum item completed by local authorities and so not all authorities complete this item. DCLG estimate figures for the missing authorities. After a review of the estimation methodology in quarter 2 2015-16 inconsistencies with trends in the rest of the QRO data were identified. The review highlighted fundamental differences in the proportion on education non-pay in the total expenditure on education between the annual and quarterly datasets. Therefore the methodology for the estimation has now been changed using only quarterly revenue data, by incorporating the average of an authority when known for any one quarter and the England average when the authority has never supplied education non-pay data. This can be shown in the following formula:

$$\frac{[(\textit{Average 2015 – 16 Education Non – Pay} / \textit{Average 2015 – 16 Education NCE}) * \textit{QRO Education Pay}]}{[1 - (\textit{Average 2015 – 16 Education Non – Pay} / \textit{Average 2015 – 16 Education NCE})]}$$

Strengths and limitations of the data

The QRO data provide a timely indication of revenue expenditure at local authority level, giving an earlier indication than was previously possible using only RO data collected after year-end, 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) Local authorities are reliant on schools to return education expenditure data and therefore the quality and accuracy of the information is not directly controlled by them. The non-pay element of schools expenditure is not a mandatory element of the QRO collection, and is estimated from the proportion of education non-pay in total education, either using the authorities average proportion (when known) or the England average (when unknown). This methodology assumes that the spending pattern for this type of expenditure is the same as the average spending pattern of all valid authorities.
- 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.
- e) The QRO return is completed on an accruals basis. However, not all local authorities close-down their accounts on a monthly basis. Therefore these authorities need to manually adjust their cash data to provide an accrued return. This may not represent the local authority's true accrued position at the time of publication and has the potential for error in calculation.

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.

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. 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.

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

In 2015-16 DCLG has reviewed the validation and estimation procedures in the QRO data collection which has led to the revised Education Non-Pay estimation. Further analysis of the quarter 2 publication revealed data and processing errors. The scale of revisions was not deemed large enough for an unscheduled revision, but this release incorporates all changes identified, as

well as revisions by local authorities in the quarter 3 return to earlier data. Improved data processing and additional quality assurance checks have been designed to reduce possible reoccurrence. Below is a table highlighting the changes to total service expenditure and net current expenditure per quarter:

Table 4: Quarterly Total Service Expenditure & Net Current Expenditure, 2015-16, England.

£billions	Total Service Expenditure			Net Current Expenditure		
	Q1	Q2	Q3	Q1	Q2	Q3
QRO1	22,562			27,781		
QRO1 <i>revised</i>	21,976			27,770		
QRO2	22,577	22,397		27,867	27,789	
QRO3	22,335	22,261	22,468	27,615	27,660	27,762

Over the last year DCLG has reviewed the validation parameters around the data, and subsequently queried more local authorities on their returns. In quarter 3, 238 local authorities were asked additional validation questions and 96 returned a revised QRO return.

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 had the opportunity to revise their quarters 1 and 2 data at quarter 3, and an update of these figures are included in this release.

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>

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. 25 2015, which is available electronically from the Department for Communities and Local Government website.

<https://www.gov.uk/government/statistics/local-government-financial-statistics-england-2015>

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/>

Devolved administration statistics

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

Scotland:

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

Wales:

<https://statswales.wales.gov.uk/Catalogue/Local-Government/Finance/Revenue>

Northern Ireland:

http://www.doeni.gov.uk/index/local_government/local_government_funding.htm

Enquiries

Media enquiries:

office hours: 0303 444 1157

0303 444 1159

out of hours: 0303 444 1201

Email: press@communities.gsi.gov.uk

Public enquiries and Responsible Statistician:

Helen Sleight

Email: QRO@communities.gsi.gov.uk

Information on Official Statistics is available via the UK Statistics Authority website:
www.statisticsauthority.gov.uk/national-statistician/types-of-official-statistics/index.html

Timings of future releases are placed on the Department's website at:
<https://www.gov.uk/government/statistics/announcements>

Information about statistics at DCLG is available via the Department's website:
www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics

© Crown copyright, 2016

Copyright in the typographical arrangement rests with the Crown.

You may re-use this information (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence. To view this licence, www.nationalarchives.gov.uk/doc/open-government-licence/ or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU, or email: psi@nationalarchives.gsi.gov.uk.

This document/publication is also available on our website at www.gov.uk/dclg

If you have any enquiries regarding this document/publication, email contactus@communities.gov.uk or write to us at:

Department for Communities and Local Government
Fry Building
2 Marsham Street
London
SW1P 4DF
Telephone: 030 3444 0000

March 2016

For all our latest news and updates follow us on Twitter: <https://twitter.com/CommunitiesUK>

ISBN: 978-1-4098-4789-2