

**Manchester City Council
Report for Resolution and Information**

Report To: Executive – 27 July 2016
Audit Committee – 15 September 2016

Subject: Global Revenue Budget Monitoring Report to end of May 2016

Report of: City Treasurer

Summary

This report contains a summary of the Council's revenue budget position based on an assessment of income and expenditure to the end of May 2016

Recommendations

The Executive is requested to:

1. Note the contents of the report
2. Recommend that the Council approve the use of £250k reserves to assist with Manchester's Residential Growth Strategy. As this will take the total of reserves released this year above £2m it must be authorised by Council (as set out in paragraph 14.3)
3. Approve the proposed use of additional grants as set out in paragraph 6
4. To approve the proposed virements in paragraph 12
5. Note the position against the allocation of budget pressure and growth in paragraph 13, line with the process approved in the budget report to Executive 17 February 2016.
6. Note the Chief Executive exercised the powers of the Executive to release funds held in reserves of £1.5m relating to decant and other costs arising from the Town Hall survey as set out in paragraph 14.3.
7. Approve the use of reserves (excluding those established from the carry forward of grants across financial years), in addition to that already planned of £500k which relates to Manchester's Residential Growth Strategy as set out in paragraph 14.3.
8. Approve the use of reserves established from the carry forward of grants across financial years, in addition to that already planned as set out in paragraph 14.4.
9. Approve the revised Prudential Indicator for Capital Financing Requirements (CFR) and Capital Expenditure for the HRA as set out in paragraph 15.

Wards Affected: None directly

Manchester Strategy outcomes	Summary of the contribution to the strategy
A thriving and sustainable city: supporting a diverse and distinctive economy that creates jobs and opportunities	Not applicable
A highly skilled city: world class and home grown talent sustaining the city's economic success	Not applicable
A progressive and equitable city: making a positive contribution by unlocking the potential of our communities	Not applicable
A liveable and low carbon city: a destination of choice to live, visit, work	Not applicable
A connected city: world class infrastructure and connectivity to drive growth	Not applicable

Full details are in the body of the report, along with any implications for

- Equal Opportunities Policy
- Risk Management
- Legal Considerations

Financial Consequences – Revenue

The report identifies a projected net revenue underspend of £226k for 2016/17, based on income and expenditure up to the end of May 2016.

With the likely scale of funding pressures and future resource reductions, it is important that the Council maintains a robust position on reserves and maintains the ability to deal with issues that arise during the financial year.

Financial Consequences – Capital

The revenue budget includes funding to meet the capital financing costs of the Council. Changes in the capital programme can affect the budget to meet such costs

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Background documents (available for public inspection):

The following documents disclose important facts on which the report is based and have been relied upon in preparing the report. Copies of the background documents are available up to 4 years after the date of the meeting. If you would like a copy please contact one of the contact officers above.

- The approved revenue budget for 2016/17

1 Introduction

- 1.1 The purpose of this report is to provide the Executive with a summary of the revenue budget position of the Council for 2016/17 based on an assessment of income and expenditure to the end of May 2016.

2 Background

- 2.1 Reporting budget monitoring information is part of robust management arrangements across the Council and is part of a programme of continuous improvement. Its purpose is to raise issues which need to be controlled through further management action and does not necessarily reflect the expected final position at the year end. It should be noted that the position may change as work is done by Strategic Directors to bring spend back in line with budgets.
- 2.2 Budgets are being monitored on a monthly basis by senior management and monthly reports are also made to individual Executive Members through Strategic Directors.

3 Summary Budget Position

- 3.1 The table below summarises the current projected cash limit budget position for 2016/17 as at the end of May. An underspend of £226k is projected, made up of an overspend on Directorate budgets of £221k partly offset by an underspend on resources and corporate budgets of £447k.

	Revised Budget	Forecast Outturn	Forecast Variance
	£,000	£,000	£,000
Available Resources			
Revenue Support Grant	(113,768)	(113,768)	0
Business Rates	(162,046)	(162,046)	0
Total Available Resources	(530,445)	(530,996)	(551)
Total Corporate Budgets	125,040	125,144	104
Directorate Budgets			
Children and Families	251,888	255,476	3,588
Corporate Core	73,779	71,528	(2,251)
Growth and Neighbourhood	79,738	78,622	(1,116)
Total Directorate Budgets	405,405	405,626	221
Total Use of Resources	530,445	530,770	325
Total forecast over / (under) spend	0	(226)	(226)

Resources Available

4. Total Available Resources overall position

- 4.1 The overall forecast against resources is an overachievement of £0.551m.
- Business Rates and Council tax figures are fixed for 2016/17. Any variances in collection will impact in 2017/18.
 - The only variance expected at this stage is in relation to £0.551m additional grants received by Revenue and Benefits not required by the service including £260k New Burdens Funding and a Fraud and Error Reduction Incentive scheme (FERIS) grant of £217k, awarded due to success in reducing fraud, and £74k other smaller grants.
 - There may be variances on other grants including Education Service Grant (dependant on academy conversions) and on dividend receipts which will become clearer later in the year

5. Business Rates and Council Tax

- 5.1 At the end of June, 25.13% of 2016/17 Council Tax had been collected compared to 25.33% at the same time last year. £2.41 million of arrears has been collected compared to £2.34 million at the end of June last year.
- 5.2 Business Rates collection is 28.89%, 0.2% behind last year. Whilst collection rates are slightly behind last year the continued volatility in the position for appeals means that it is very difficult to predict what the position for the year will be with any accuracy.
- 5.3 Income to be recognised from Business Rates and Council tax is fixed for 2016/17. Any variances in collection will impact in 2017/18.

6. Grants

- 6.1 Notification has been received for a number of specific external grants, the use of which was not confirmed as part of the 2016/17 Budget setting process.
- 6.2 Detailed proposals on the use of the following grants have been considered and recommended by Revenue Gateway as follows:
- £30k in relation to the Wellcome Trust Grant scheme which aids research by supporting projects to catalogue and preserve significant primary source collections in libraries and archives across the UK and Ireland
 - Home Office Counter Extremism Grant for a Communities Coordinator post has been fully funded by the Home Office for £52k
 - The City Verve project will help to develop a range of technology enabled to showcase the role of digital technologies in transforming public services. £261k in 2016/17 and £261k in 2017/18 has been awarded.

Planned Use of Resources

7 Corporate Budgets

- 7.1 An overspend of £104k is forecast relating to an expected underachievement against the historic property rationalisation saving.
- 7.2 The areas listed below are currently forecasted to break even until further details are available as the year progresses:
- The capital financing budget is projecting to break even as is the insurance budget.
 - The Transport levy is fixed for 2016/17.
 - Contingency includes £1.5m for Waste Levy, £200k to Support Enhanced access to ICT and £600k unallocated. At this stage in the year it is assumed they are fully committed.
 - Budgets to be allocated includes £8m for price, pay and pension inflation, £6.2m in relation to the increase contract costs for the National Living Wage and £0.660m carbon reduction tax.
 - Budget pressures / Growth included in the budget were £13.6m which has started to be allocated in line with the procedures set out in the budget report, paragraph 13 provides details.
 - There are likely to be small variances on pension costs which will become clearer as the year progresses.

Directorate Requirements

8 Children and Families

- 8.1 Children and Families are projecting an overspend of £3.588m the details of which are below:
- 8.2 **Children's Safeguarding** - The forecast overspend is £2.152m.
- 8.3 £0.982m is due to LAC placements. This position is based on the revised investment strategy presented at June's Executive meeting and achievement of the revised savings targets for 2016/17. Subject to formal approval, inflation funding of £0.869m has been utilised and applied in full.
- 8.4 The overspend relates to the following:
- External residential – Whilst the reduction in placement numbers is ahead of target (51 against targets of 52), there is a £108k pressure due to an increase in the average unit cost of a residential placement. This is because the remaining placements are more complex with higher costs.
 - Internal Residential – current overspend of £400k, primarily due to staffing costs.

- Foster Care - £0.574m overspend. Whilst the overall number of foster care placements have reduced at the start of the year there is a £2.4m overspend on foster care due to the placements being 39 higher than planned and a corresponding £1.5m underspend on internal foster care due to the opening position being 78 placements below budget. This position presumes approval of the inflation request.
 - Smaller variances across the service which total £100k underspend
- 8.5 Permanence and Leaving Care - £0.970m overspend
- Leaving care - £390k projected overspend due to 12 supported accommodation placements higher than budget at the end of May.
 - Other permanence and leaving care placement variances total £0.58m overspend. (£138k staffing pressures, £170k floating support, £181k special guardianship orders, £75k connected persons, other £16k)
- 8.6 Children and Adolescent Mental Health Service - £200k projected overspend relating to a delay in the achievement of a saving of £450k partly offset by an underspend on staffing of £250k
- 8.7 In order to reduce the budget overspend and further adverse movement on the budget the Children's management team is looking to pursue Health contributions to complex packages of care and ways to accelerate the following savings in-year, this has not yet been factored into the service projected outturn position:
- Commissioning Review target savings £1m
 - Internal Residential Review £160k
- 8.8 **Adults Social Care** overspend of £1.814m:
- Learning Disability £1.03m overspend. Based on unachieved savings of £0.9m and full year effect pressures £0.9m brought forward from 2015/16. Work to achieve the savings is underway and at this stage 6 months of high risk savings are projected to be delivered. Mitigation will need to be delivered to cover the brought forward shortfall from 2015/16. It has been assumed demography funding of £0.757m will be applied and utilised in full.
 - Mental Health - £400k overspend. Projection based on present number of placements and assumes significant reductions for the remainder of the year. As above, although still subject to a formal decision, the projection reflects demography budget of £0.6m applied and utilised in full. The service are working on proposals to reduce the number of placements and to step down clients where appropriate. This will include discussions with the Mental Health Trust to understand the impact their service reductions may be having on the Council's position.
 - Homelessness - £0.546m overspend. Pressure relates to bed and breakfast accommodation with average number in May of 53 families and 84 single adults. The service aim is to reduce numbers by 30% by September and this is reflected in the projection. If there is no decrease in numbers the pressure would increase to £1.5m.

8.9 Business Units, residential, nursing and homecare and Adults Safeguarding are projecting balanced budgets at this stage.

8.10 Commissioning - £179k underspend on staffing

8.11 Public Health spend is projected to breakeven.

8.12 **Core and Back Office Services** – £379k underspend

- Business Support staffing vacancies of £234k
- Other underspends totalling £145k

8.13 **Education and Skills** is projected to breakeven. There are staffing underspends of £189k offset by pressures on Special Educational Needs Transport. This includes planned use of £0.543m of demographic growth funding.

9 **Corporate Core**

9.1 The Corporate Core is forecasting an underspend of £2.251m. This is made up of underspends in Corporate Services of £1.866m and Chief Executives of £385k and a balanced budget for Highways.

9.2 **Corporate Services** underspend of £1.866m is made up of the following variances:

- Procurement - £42k underspend due to staff savings.
- Revenue & Benefits - £0.795m underspend, primarily due to staff savings, the subsidy will be reviewed as at the end of June.
- Customer Services - £190k underspend mainly due to staff savings.
- Shared Service Centre - £463k underspend due to savings against staffing budgets (£167k) and overachievement on income (£296k).
- Financial Management - £0.626m underspend due to a combination of staff savings and underspends on running costs.
- Audit, Risk & Resilience - £50k underspend due to staff savings.
- Corporate Items - £300k overspend – due to timing of delivering the £350k advertisement savings.

9.3 **Chief Executive's** is projecting an underspend of £385k due to:

- HR/OD - £455k underspend – this is due to a combination of staffing underspends £169k and higher than forecast Agency Client Group fee income (£287k).
- Reform & Innovation - £24k underspend – due to savings on staff costs.
- Democratic & Statutory services - £94k overspend arising from increased Coroners costs (£174k) due to high profile case partly offset by higher than forecast registrars fee income (£80k)

9.4 The **Highways** function is currently forecasting a breakeven position based on the commitments to date.

10 Growth and Neighbourhoods

- 10.1 The overall budget for Growth and Neighbourhoods is forecast to be underspent by £1.116m. The major variances are:
- 10.2 **Neighbourhoods Service** is forecast to be underspent by £125k as follows:
- Commissioning & Delivery - £94k overspend mainly relating to lower than expected income for Leisure Services
 - Community Safety and Compliance - £279k underspend of which £200k is staff savings and £79k other running costs.
 - Business Units - £72k overspend: relating to overspends in Markets £70k, CCTV £35k and Fleet £120k partly offset by increased income in Bereavements (£110k) & Manchester Fayre (£43k)
 - Area Teams/Work & Skills - £12k underspend on staffing costs
- 10.3 **Planning, Building Control & Licensing** is forecast to be underspent by £1m. Planning Fee income remains buoyant and as at the end of May around 47% of the annual target (£3.249m) has already been realised.
- 10.4 **Strategic Development** is forecast to be overspent by £31k due to a £66k overspend on the investment estate, a £15k overspend on Strategic Housing and a £50k underspend on Facilities Management Traded Services.
- 10.5 **Works and Skills** - £24k underspend on staffing costs

11 Housing Revenue Account

- 11.1 The HRA is forecasting a £571k favourable variance as at the end of May. The main variations are as follows:-
- **Bad Debt Provision - £498k underspend** – Based on last year's actuals a significant underspend is being reported. The next stage of the roll out of welfare reform is expected to impact in 2017/18 which could affect the level of provision required.
 - **Communal Heating (Income & Expenditure) - £278k underspend** – due to a review of heating charges implemented for the start of 2016/17.
 - **PFI Contractor payments - £50k overspend** –Mainly due to the delay in capital works at Brunswick in the last financial year meaning that the capital contributions will be paid this year, partly offset by an insurance saving from Miles Platting that is shared with the Council
 - **Supervision & Management - £188k overspend** – Due to higher than budgeted expenditure in a number of areas including the valuation of extra care sites and system licence fees due to the delay in the replacement scheme.
 - **Other income and expenditure £32k underspent**

- 11.2 The HRA ringfence arrangements require that any surplus/deficit in year has to be transferred to/taken from the HRA reserve. As at the end of May there is a forecast requirement for £7.33m of funding to be used from reserves. This would leave a balance of £44.727m in the HRA General Reserve at year end.

12 Budget Virements

- 12.1 The following changes have been made to the Growth and Neighbourhood and Corporate Core budgets in line with the structure changes as per the Personnel Committee meeting of the 1st June 2016:
- Highways to report directly to the Chief Executive. Manchester Contracts and Parking Services moved from the City Treasurer to Highways.
 - The remaining Business Units have transferred from the City Treasurer to the Director of Neighbourhoods, with the exception of Facilities Management, which has transferred to the Assistant Chief Executive (Growth) to be managed as part of the operational estate. This has further supported the alignment of the Council's neighbourhood and operational services under a single management structure.
- 12.2 The revised budget for 2016/17 takes into account the following proposed virements:
- Transfer of £251k planning Land Charges Income budget. Historically the income budget for land charges cost recovery fees has sat under Legal Services and the service costs have sat under Planning and Building Control who are the service providers. This budget transfer will properly align the fee income to the service costs.
 - £257k transfer relating to staff moving from Children and Families to Corporate Services. This transfer is linked to the Personnel Committee Report dated 1 June 2016 - Senior Leadership Arrangements. The outcome of the review of the role of Corporate Core of the Council following the adoption of the New Manchester Strategy recommended changes to the senior leadership arrangements to deliver the priorities established by the review.

13 Budget Pressures and Growth

- 13.1 The approval process for the allocation of budget pressures and growth was set out in the budget report to Executive. The paragraphs below set out the latest position by the four categories identified in the budget report.

13.2 **Pressures £6.092m available, £5.992m allocated:** These are pressures that could be signed off before the beginning of the Financial Year including correction of historic issues, unachievable savings and income targets– it was agreed that decisions on these pressures was delegated to the City Treasurer in consultation with the Executive Member for Finance and Human Resources. The pressures in the budget report have all been signed off and allocated, other than £100k of the enterprise licenses which is being held until later in the year, following an exercise to be carried out in quarter four.

13.3 **Growth £1.050m available, £0.830m allocated:** these are to be allocated on the assessment of individual business cases approved by the relevant Executive Member, Executive Member for Finance and Human Resources and the City Treasurer. Of the £1.050m set aside £0.830m has been signed off by them and allocated as follows:

Pressure	Amount per budget report £'000	Allocated £'000	Balance remaining £'000	Detail
Education and Skills capacity	430	(430)	0	To build capacity within Education and Skills in order to secure sustained improvement of outcomes in a growing and increasingly diverse school system and to engage children, families, schools, communities and partners in #readmanchester, a city-wide campaign to improve reading.
Early Help Hubs	400	(400)	0	2015/16 saving was partially delivered, current budget pressure £0.400m
Human Resources	220	0	220	To fund three FTEs providing a dedicated team to support Directorates on complex disciplinary, attendance and grievance cases. It is anticipated that the benefits in terms of officer time undertaking investigations, lost time through suspension or long term absence and settlements would outweigh the investment required. A further two posts are required to support the induction of new managers within Children's and Families
	1,050	(830)	220	

13.4 **Activity £13.706m available, £6.229m allocated:** Activity related pressures which can be drawn down once there is evidence that the funding is required. The Revenue Gateway Board will provide scrutiny of the arrangements and make recommendations to the City Treasurer and Executive Member for Finance and Human Resources with the relevant Executive member also consulted for the drawdown of the funding. Provisional allocations have been included in the monitoring report as set out below:

Pressure	Amount per budget report	Allocated	Balance remaining	Detail
	£'000	£'000	£'000	
Activity:				
Demographic Pressures - Learning Disability and Mental Health	1,357	(1,357)	0	To build capacity within Learning Disability and Mental Health, part of the Children's and Families Directorate in relation to demography pressures due to the increased number of referrals.
Demographic Pressures - Home to School Transport	543	(543)	0	Required in order to comply with the new provision in the Children's Act 2014 for young people with special educational needs (SEN) from 0-25 to be entitled to remain in education up to the age of 25 and places a duty on MCC to provide a travel solution for those who remain beyond the statutory school age.
Contract Costs of min wage	6,200	(3,367)	2,833	From the 1st April 2016 Adult social care providers are paying the new national living wage resulting in increased costs. An interim solution with estimated costs of £3.367m has been agreed. A report to Executive 29 June 2016 proposed to delegate authority to the City Treasurer in consultation with the Executive Member for Finance, Executive Member for Adults Health and Wellbeing and the Strategic Director, Adult Social Care to finalise and agree the remaining contract values for 2016/17 following the consultation and review process outlined in that report.
Non Pay Inflation	2,306	(962)	1,344	There is £2.308m for non pay inflation of which £93k has been allocated for the impact of the 2015/16 increase in Adult residential costs and £0.869m for foster care and residential provision is assumed allocated, subject to formal sign off.
Children's Services Remand	300	0	300	Relates to a pressure from the amount of time offenders spend on remand. Detailed case not yet considered.

Pressure	Amount per budget report £'000	Allocated £'000	Balance remaining £'000	Detail
Waste Disposal costs	900	0	900	Required due to the increased amount of waste disposal now taking place with an alternative provider, as a result of a split of the passageway clearance activities.
ICT Disaster Recovery	2,000	0	2,000	To fund the delivery of the Information and ICT strategy, in particular the provision of disaster recovery capability. Detailed case not yet considered.
Markets income pressure	100	0	100	For the likely risk of reduced income following reduction in the number of stallholders, and reduced festive markets in Albert Square once the Second City Tram crossing opens. Impact will be known later in the year.
	13,706	(6,229)	7,477	

- 13.5 **Pay £7.240m available:** This relates to the Pay Award (£2.5m), Increase to Pension contributions (£1.297m) and the loss of the National Insurance contracting out rebate (£3.443m). It was agreed these budgets are to be allocated once the various increases were confirmed (e.g. pay award) based on the budgeted workforce by service at that point.
- 13.6 The decisions were delegated to the City Treasurer in consultation with the Executive Member for Finance and Human Resources. Calculations are being finalised and it is forecast that the full available budget will be required.

14 Reserves

- 14.1 There have been requests for utilisation of reserves since the budget was set.
- 14.2 The most significant has already been approved by Council on 13th July in relation to the use of £3.502m of the Children and Families Investment Reserve to finance Investing to Succeed in Children's Social Care.
- 14.3 Other significant proposed use of reserves (excluding those established from the carry forward of grants across financial years), in addition to that already planned are as below:
- The Chief Executive exercised the powers of the Executive to spend up to £1.5m on decant and other costs arising from the Town Hall survey in 2016/17 and to release funds held in reserve to the value of £1.5m for this purpose in the situation where the legal or financial position of the Council or the interests of the residents of Manchester would be prejudiced if the matter were not determined before the next scheduled Executive meeting.
 - Residential Growth Strategy – there is a request to draw down funding from the £15m reserve for Housing regeneration. This reserve was set

aside to assist with Manchester's Residential Growth Strategy which aims to increase house building, home ownership and all aspects of the housing offer available to the residents of Manchester. Overall it is requested that £0.750m is made available from the reserve in 2016/17 and Executive approval is required to draw down up to £500k in the next three months. Any further drawdown from reserves in this financial year will exceed the aggregate amount which Executive has delegation to approve (ie £2m). The report, therefore, will recommend that approval is sought from Council for the additional £250k use of reserves.

- 14.4 The proposed use of reserves which have arisen from the carry forward of grants across financial years, in addition to that already planned, are as below:
- Vehicle Weighing Equipment £154k for the purchase and installation of vehicle weighing equipment to monitor and reduce the amount of residual waste collected from individual blocks of flats in order to realise waste tonnage savings.
 - To allocate £300k from the remaining Troubled Families grant reserve to support the establishment and business development of Young Manchester (Youth and Play Trust). Support for establishing the Trust to coordinate youth and play provision and aspects of local strategic leadership across the City was agreed by Executive in February 2016. The £300k will provide 'seed funding' to aid Young Manchester with the initial set up costs and allow the new charity to grow its business development function to leverage in additional investment for Youth and Play services.

15 Prudential Borrowing Indicators

- 15.1 As part of the Prudential Borrowing regime, the Council sets a range of indicators designed to ensure that the borrowing it enters into is sustainable. These indicators are monitored regularly to ensure that they are not breached and are reported in **Appendix 1**.
- 15.2 The forecast capital expenditure for the HRA is higher than forecast at budget, because new projects approved by members have been added to the budget since then. It is proposed to increase the prudential indicator to £31.3m and keep under review as further changes are made to the capital programme.
- 15.3 The HRA liabilities figure in the Capital Financing Requirements is higher than forecast at budget. This is because of the changes made to the accounting treatment of one of the HRA PFI models. It is recommended the HRA Capital Financing Requirement is reset at £249m.

16 Conclusion

- 16.1 The Global Revenue Budget Monitoring position presents information based on projections as at the end of May 2016, which is early in the financial year.
- 16.2 An underspend of £226k is forecast. However within that forecast are a number of high risk areas which will be kept under review and mitigation

sought where necessary. All Directorates will continue to work towards greater efficiencies and accelerating savings where possible in order to support the overall position of the City Council.

APPENDIX 1

PRUDENTIAL BORROWING INDICATORS AS AT END OF MAY 2016

No	Prudential Indicator		Target	Actual as at end of May 2016	Target Breached Y/N	
1	Ratio of Financing Costs to Net Revenue Stream	Non – HRA	10%	9.8%	N	
		HRA	3.9%	3.9%	N	
2	Capital Expenditure		£m	£m		
		Non – HRA	399.6	390.3	N	
		HRA	29.3	31.3	Y	
	Total	428.9	421.6			
3	Capital Financing Requirements		£m	£m		
		Non – HRA	1,106	1,064	N	
		HRA	242	249	Y	
	Total	1,348	1,313			
4	Authorised Limits for External Debt		£m	£m		
		Borrowing	1,272.5	600.2	N	
		Other Long Term Liabilities	216	148.7	N	
	Total	1,488.5	748.9			
5	Operational Boundaries for External Debt	Borrowing	1,018.5	600.2	N	
		Other Long Term Liabilities	216	148.7	N	
		Total	1,234.5	748.9		
6	Upper Limits for Fixed Interest Rate Exposures	Net Borrowing at Fixed Rates as a percentage of Total Net Borrowing	92%	51.3%	N	
7	Upper Limits for Variable Interest Rate Exposures	Net Borrowing at Variable Rates as a percentage of Total Net Borrowing	90%	48.7%	N	
			Lower Limit	Upper Limit		
8	Maturity Structure of Borrowing	under 12 months	0%	70%	0%	N
		12 months and within 24 months	0%	100%	22%	N
		24 months and within 5 years	10%	90%	73%	N
		5 years and within 10 years	0%	70%	1%	N
		10 years and above	0%	70%	4%	N
9	Upper Limits for Principle Sums Invested for over 364 days		£0	£0	N	