

Finance Publications

Fieldwork: July-August 2005

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1 Executive summary

Lancashire County Council produces a number of different publications on its finances and financial information. These have different purposes and are aimed at a range of stakeholders. To ensure that the publications meet the needs of the various groups the County Council's Central Finance Team commissioned research to inform their provision and production of financial information.

The research took place in two stages. The first involved a focus group with members of the public. The second was a piece of online research on the consultation section of the County Council's web site. The research has enabled a better understanding of people's needs for financial information, appraised the current publications produced by the County Council and made recommendations on the introduction of a summary statement of account.

Whilst the limited response to the online consultation and the use of a focus group have given only indicative evidence, there were clear views given on the publications produced. Participants saw the Council Tax leaflet as an effective vehicle to use, but the depth given in the joint county and district council leaflet was felt to be better. Points were raised about the lack of clarity provided by the fire service, and the need for give information in simple terms on the fire service and police provision. People also said they would like improved transparency on performance, balancing successes against projects that had been less successful, for the County Council.

The Summary Statement of Accounts met with approval from most people involved in this research. Respondents noted that the information was clear and jargon-free, and provided a concise summary of county council finances. There were a small number of people who thought that more depth should be provided in the publication, but it was felt that signposting to other sources of information would be effective in tackling this. There are other opportunities seen by respondents for the leaflet, including requests from participants for it to be published in Vision, the County Council's monthly newspaper.

There are some minor points raised throughout the report that the Central Finance Team should take action on.

2 Introduction

Lancashire County Council produces a number of different publications on its finances and financial information. A range of stakeholders uses these. Each publication has a different purpose and is targeted at a different market, although they are available to the public. The County Council wants to ensure that these publications meet the needs of the various groups and therefore its Central Finance Team commissioned research to inform the provision and production of financial information.

3 Research objectives

This research was commissioned to enable the Central Finance Team, within the Resources Directorate, to give them a greater understanding of stakeholders views of the financial information that is published. The objectives were to:

- understand the variety of needs for financial information;
- assess the market for the current publications and understand the key information drivers; and
- to investigate the potential to publish a summary statement of accounts and the information this product should contain.

4 Methodology

The first stage of the research involved a holding a group discussion with members of the public. A group was held at County Hall with members of the County Council's Life in Lancashire residents' panel and Lancashire County Council's research and strategy manager facilitated it. 12 members of the public attended the group.

The second stage of the research was specifically centred on the summary statement of accounts publication. It used an online questionnaire on the consultation pages of the county council's web site to gain broad views. A draft summary statement of accounts was provided for download to enable respondents to comment on the publication. Invitations were sent to all members of the Life in Lancashire panel who had provided an e-mail address (432 members), along with key local partners and businesses. This list was sourced from the Lancashire Local Strategic Partnership contact list. As the consultation also sits within the consultation section of the County Council's website it was available anyone accessing the site to take part.

5 Limitations

The online questionnaire was completed by 66 people and a further 12 people took part in the group discussion. Whilst their views are valid, they are not necessarily representative of the wider range of stakeholders. Therefore it is recommended that these views are taken as indicative rather than conclusive, but they do provide a valuable insight into the way the County Council organises and publishes its financial information.

In terms of the focus group conducted, as only one was undertaken, again the findings should be taken as indicative. There is obviously an opportunity to conduct further groups to test out the validity of the Preston group should the need arise.

6 Understanding qualitative findings

Qualitative research deals with the why and how people take various actions or hold various perceptions. Two of the key strengths of qualitative research are that it allows topics to be explored in detail and enables us to test the strength of people's opinion. However, it needs to be remembered that qualitative research does not allow conclusions to be drawn about either the extent to which something is happening or percentages of respondents who have certain attitudes and opinions.

Qualitative research is designed to be illustrative, rather than providing statistically representative data. Participants may hold views based on incorrect information; these perceptions are reported here. There is also sometimes a tendency for qualitative discussions to elicit critical views. It is important to remember that the views expressed do not always represent the views of the groups as a whole, although normally these are representative of at least a significant minority.

7 Findings – qualitative research

7.1 Financing the County Council

During the first section of the focus group attendees were asked to think about the money the County Council spends. This was used to give context to the subsequent discussion, whilst testing out understanding. They were asked to quantify this and after a number of blank looks an initial guess of £70 million was made. The final figure of £1.1 billion was surprising to most people.

When asked what this paid for, respondents correctly named a number of services including education, social services, roads and highways, trading standards and recycling. A number of other public services were also incorrectly named including the police and refuse collection. This shows there can be confusion amongst the public on what county council services are and what other organisations and authorities provide. Respondents named the tax payer, government and money generated by the County Council as sources of funding. Confusion could also be driven by the fact that the Council Tax does in fact contribute towards all the services named.

In the last part of the scene setting for the research, the group was asked to think about how they found out about the County Council's financial information. The first named, and most popular, was the Council Tax leaflet. Other potential sources of information were libraries, the county council newspaper (Vision), the county council website and phoning the Council directly. The media was mentioned including local newspapers, radio and television. Word-of-mouth was also cited.

When asked which was most important to them, the respondents said the Council Tax leaflet because they felt everyone would receive it. The group also touched on the website, but some felt this could be limiting due to the fact it is not equally accessible to everyone. Vision was also mentioned as important, but questions were raised about ensuring it was sent to all residents in the county.

Before discussing the specific publications the group finally outlined their financial information needs. The main point raised was that they would like a broad overview of the budgets and not too much detail was required. Contrary to that was the need expressed for more detail in the Council Tax leaflet. As well as where the money was being spent the group said they would like information about where money had not been spent.

7.2 Council Tax leaflet

The group was shown a 2004/5 Council Tax leaflet – all remembered receiving a leaflet with their bill. There was a difference in usage of the leaflet though. Some said they just scanned it, whilst others looked in detail at the changes they felt were going to effect them individually. Others just concentrated on how much their Council Tax had gone up.

The participants were asked in detail about the content of the leaflet. There were points raised about the lack of transparency in the leaflet. The group felt there was no information about why the things that should have been done had not been carried out. There were also requests for the leaflet to state why Council Tax had gone up above the rate of inflation. Honesty was also mentioned about the achievement and failures of the County Council and to be explicit about how much would be spent over inflation to achieve various targets.

The Council Tax leaflet shows the spending by various services. The group felt that there should be more explanation in the leaflet on why certain priorities had been chosen and why others had not.

Looking at the content that is provided by the fire service, the group said the information was not readable and should be written in clear English. There was a need to know, in simple terms, what the fire service and police were providing, eg the number of firemen or number of police cars. In contrast the county council's content was seen as clear, but it was noted there was too much advertising for Lancashire County Council in the publication.

The pie charts were seen as not really adding anything to the information provided and were oversimplifying the product. It was also mentioned that there was no explanation on how the targets were arrived at – a point was made that if the targets were low they could be more easily achieved. The group realised though that it would be difficult to condense all the information on target setting and achievement into a small leaflet. This prompted the group to think about other sources of information and the Council Tax leaflet was seen as an opportunity to signpost readers to such information. It was felt that there should be a list of what other sources of information are available for those who wanted to pursue it, and examples of libraries and county councillors were mentioned. It was seen as the responsibility of the County Council to get this information across in the most effective manner.

7.3 Joint Council Tax leaflet

The group were shown the joint Council Tax leaflet that is sent to residents where there is a joint publication between the County Council and the relevant district council. The group liked the extra detail the leaflet provided, eg on planned spending, and on what the police and fire service spends locally. There was also support for increased information on property values and appeals procedures.

All attendees said they preferred this format to the single County Council leaflet. Most said they were more likely to read the joint leaflet because it contained more local information. A query was raised as to whether advertising could be used to pay for the leaflets, although earlier the group had complained about Lancashire County Council advertising in the single leaflet.

7.4 Revenue Budget 2005/6 publication

The group were next shown the 2005/6 revenue budget publication. None of the attendees had seen this before but would have expected to find it in libraries, council offices and one-stop shops.

Because of the glossy look of this publication, initial reactions centred on the cost, with participants thinking that it was probably costly to produce. It was felt that it could be produced on less glossy paper and set without the photographs. They also thought there was too much information in the publication and was instead probably aimed at councillors and council officers rather than at the public. This was backed up by other comments that it would be used by local decision-makers in the main.

Supporting the earlier comment about linking sources of information together, participants thought that this publication should be listed on the Council Tax leaflet as a source of further information. The content of the revenue budget publication was viewed as being presented in a clear way and the pie charts were seen as helpful in breaking up the text (these pie charts provide more detail than those in the Council Tax leaflet). There was a high degree of interest in the facts and figures it provided on the Council.

The contact names were also found to be useful for the heads of departments and services. This prompted a comment that it would be useful to know the total number of people employed by the Council.

7.5 Summary statement of account leaflet

The final document presented to the group was the draft summary statement of accounts leaflet. As this was a draft it was only printed on standard office paper. Initial views were that the leaflet looked like an internal document and was seen as a little boring. It was felt by the group that if the leaflet was aimed at the public it should look more like the revenue budget publication. Conversely the matt finish of statement leaflet was felt suitable for the revenue budget publication, if it was intended more for an internal audience.

The wording on the summary statement of accounts was seen as easy to understand, but there were points raised about there being too much text and the layout seeming cluttered. That said, the majority of the group felt it was very informative and easy to read.

As the leaflet is only on four pages of A4 comments were made that the leaflet was very informative without having a huge number of pages. The group also suggested that the publication should be put on the internet.

Whilst the Council Tax leaflet was seen as a popular way of sharing financial information, this summary leaflet was seen as equally useful. One suggestion was made that this leaflet should be sent out with the Council Tax bill, as the summary statement was more informative than the Council Tax leaflet. Another suggested that the summary statement could be sent out as a supplement in Vision or that it could be printed as part of Vision to save money. Another said they would be more likely to read if it were part of Vision.

8 Findings – qualitative research

The second stage of the research used the online consultation pages of the Lancashire County Council website. Along with a copy of the document it asked six questions, which will be explored here. A full list of all comments made can be found in the Appendix.

8.1 What is most useful about the Summary Statement of Accounts?

The overall feeling from the responses was very positive. Praise was given for the clear layout, the concise nature of the leaflet and the lack of jargon used in the copy. The pie charts were noted as a summary of the summary – other comments about the use of pie charts will be noted further through the report. The outline of income and expenditure was clear for the majority of people, and the explanation of the technical terms was useful.

8.2 And what is least useful about the Summary Statement of Accounts?

There were some comments made in response to this question on individual funding priorities. Whilst not in the remit of this research, they should be noted by the Central Finance Team (see Appendix). Despite the positive feedback in the first question on the lack of jargon, some still felt the text could be simplified further. Because the document is a summary some people felt there was a lack of depth and further information could be included. Those who felt there was maybe too much information, making the design feel cramped, should offset against this.

There was some confusion in one of the tables that showed two columns for the 2004/5 year. This should be corrected in the final version. One respondent thought the use of pie charts was old-fashioned. Some commented that there was nothing that was not useful, ie everything was useful, in the summary.

8.3 What information do you think is missing from the Summary Statement of Accounts?

The majority of feedback to this question suggests there should be more explanation and more detail to some of the points raised in the summary. It was noted that a web link had been provided to enable further information to be sought. A point was also made that the leaflet could focus on some of the outcomes and key achievements. Again some respondents felt there were no changes required. The Central Finance Team should again pick up the specific points in this section. (See Appendix)

8.4 What information already in the Summary Statement of Accounts do you think is not needed?

The vast majority of responses to this question said that everything in the statement was needed. There were some individual comments made, but these should not be taken as representative due to the limitations of the research (see 5). Points mentioned were that net spending was explained twice, some of the financial language was seen as difficult to interpret, and the balance sheet details and the pie charts need not be included.

8.5 What are your views on the way the Summary Statement of Accounts looks?

Again most comments were positive. It was felt by most that the design was good without being too overpowering, and people felt that time had been

spent on the layout and design. There were some minor layout problems raised and again there were calls for more depth of information. A small number of respondents were less happy, with a response made that the content was dry and another thinking that the design element in the publication was not important.

8.6 How else would you improve the Summary Statement of Accounts?

Many of the comments have already been made: the minor errors in some of the text and tables, the need for more depth, and the request for increased pagination. There were calls to show trend information over a period of time to show how spending has changed. Some respondents commented that financial information may not be the best read irrespective of what was done to enliven it.

9 Conclusions and recommendations

The research has been valuable in understanding the needs of different audiences for financial information, given a steer on what information is important, and product tested the Summary Statement of Accounts leaflet.

Whilst some people are unsure of the County Council's budget and spending there is a clear desire to have transparent information available. The Council Tax leaflet is already a successful vehicle to reach many people, but it is clear that the public would like the additional information available that is provided by the joint county and district council leaflet. There was a feeling though that clear summary information should be provided, with options to find further detail if required. The need to clearly signpost readers onto other sources of information was mentioned through the research.

A need was also expressed to link the financial picture with the achievements of the County Council, whether these had been successful or not, and how these link with target setting.

The Summary Statement of Accounts leaflet is seen as a very viable proposition. The example used by people was a draft so there are opportunities to make the necessary corrections highlighted in this report. The summary is seen on an equal footing to the popular Council Tax leaflet, and there is the potential to use its content in other publications, eg Vision. The clear language and technical explanations could be used as a blueprint for other financial publications targeted at the public.

The Central Finance Team should take up the detailed points raised in the Appendix. The finance team should also liaise with colleagues in the fire service and police to rework or expand some of the copy in the Council Tax leaflet to better meet the needs of readers. The finance team may also want to consider the type of paper, and look and feel that their documents give. Whilst there is little cost difference between matt and glossy printing, the perception is of a significant price differential, which could appear as lower value for money to the reader when reading glossy publications.

10 Appendix

These are the actual comments received from the online research.

What is most useful about the Summary Statement of Accounts?

1_ Good outlook for future. 2_ Saving.

a lot of information seems to be clearly shown in an easily accessible manner

Break down of what is being spent on what.

Clarity concise and lack of jargon

clear description of the term used and simple english throughout the document. also well laid out and easy to read.

Clear headline figures on accounts by main category

For me the summary of the Summary: the pie charts. They're not particularly imaginative but provide me with enough information quickly.

Giving actual figures for income versus expenditure. Where it all goes! Good use of

graphis to demonstrate splits in how money is spent/acquired. Easy to understand plain

English. Note: I understand balance sheets and P&L accounts. Will all of your targe

Good overview not too technical. Links to explanations of technical terms is a good idea - instant response.

hello

I found all the information given usefull

I like the graphic and the colours it helps illustrate were the money wenet.

In its printed form it is very easy to read and understand

It is clear concise and well laid out.

It is presented clearly and briefly as a summary should

It is shorter than the actual statement and written in slightly plainer English (but still a bit Teccy in places)

IT IS VERY CLEAR AND EASY TO UNDERSTAND

It is written in basic language

It lets people know how much money is spent and where

It seems to me to be a clear and easily understood summary and should greatly improve the ability of the layman to find his way through this often baffling subject.

Its briefness and relative simplicity to a complicated subject! Well and interestingly presented - does not look as dour as it could easily do.

its ok but very basic

It's very clear - and extremely well set out

knowing what services are payed

Not being a financial whizz I found the layout & presentation of the document easy to follow and good that help was available on the technical terminology. It is also good to see where money is generated from and how it is spent.

Pi Charts

Pie chart

Pie charts

Pie charts are simple to understand the layout of information generally is easy to follow. Presents a concise overview of the relevant financial aspects without going into too much detail.

Succinct without going into too much detail.

Summary of accounts on page 1 Pie charts on pages 2 & 3 Explanation of technical terms on page 4

Technical term definitions links; simple graphics; not too long

The diagrams and pie charts make it easy to appreciate and compare various spending and income.

The fact that the information is presented in a variety of visual forms makes it more digestible.
The general overview of the sums involved the sources of funding and the relative amounts expended in the various areas.
The general overview of the sums involved the sources of the funding (but see 2. below) and relative amounts of funding to the various areas.
The graphs.
They are a brief & useful reference document
To see what the budget is spent on and what ratio of funds is spent on each service.
useful to actually see where the money goes

And what is least useful about the Summary Statement of Accounts?

you should spend more money in transport and Education.
We can't legislate for those who have no interest in seeing where the money goes!
too much or too long winded
Too much financial technical language. Remove it please
The text is actually quite good plain English but it didn't invite me to read: it looked heavy going and cramped.
The picture at the top of the front page. Everything else had a use.
The incorrect column headings in the tables.
The highlighted terms in blue. I could not get them to link.
The amount spent on administration rather than service delivery is not at all clear
some of the explanations are still heavily jargoned/technical or simply misleading
Previous years figures are not necessary.
Pages 2-3 are a struggle to get through and take in but the written text is essential to explaining the figures in the tables. There appears to be a mistake in the tables which doesn't help. There are two 2004/05 columns. Presumably the right hand column
On screen it was quite difficult to read
On page 2 within the 'net spending' green box both columns are headed with "2004/5 #m" surely one of the them is for 2003/4? Found that the PDF document hyperlinks ineffective.
Also at the end of the document the 'Further Information' section contains lo
Nothing that I could readily see.
Nothing really
nothing in particular
NOTHING I CAN SEE
nothing
Nothing
nothing
Nothing
not useful as we cannot compare figures as both columns are dated 2004/2005 - which is last years and which the year before - until correct date put on I don't know if we spent more this year or the previous. please supply correct column headings for comparison
Not really bothered about the pictorial presentations
Net spending has same year above both columns. In addition note 1 confuses the issue i.e. show the gross cost #1 457m with income of #353m below to arrive at the net #1 079m rather than sticking it in a note.
It still contains lots of numbers which are a bit of a turn off for some folk
It does not split the accounts into great detail.
Issues begged by information provided - trend data - e.g. on historic use of/contribution to balances; underspends/savings/overspends by individual departments; any corporate cuts in year; cost of loans etc.
in both columns in the tables the year is 2004/05 - not sure if this is a mistake as the text says that figures will be compared to the previous year - but i could not see this.

I cannot find fault

hello

get rid of pie charts very old fashioned and insulting to the reader

Explanations of summaries

Due to the mass of information to be crammed in I do not think that any of the info displayed could be described as not useful. Well done!!!!

Don't really know - I'm not brilliant with figures

definitions on last page

As a finance person it is the sort of format that I would suggest for this kind of exercise but I doubt that it will enthuse or catch the attention of dare I say 'ordinary folk'. It almost certainly leaves LCC open to the usual press coverage about the '

1. The incorrect period column heading in the tables. 2. I do not understand the 41% "borrowing" element in the 'Sources of funding for 2004/05 capital spending' and could find no explanation.

What information do you think is missing from the Summary Statement of Accounts?

you should give more details about Investmnet and assets and the Services which they provide may some people have better View and Idea.

yes it works

Why Council Tax income has remained the same as the previous year. The net profit and loss made by the commercial operations made a net loss .Not explained.

Where does the funding for Police and Fire Service come from? Surely Lancashire pays for these services from the yearly budget?

There is always the thought that "grey" areas labelled as other is not being entirely transparent.

The info is all there it's a beginning and an end that's missing: the presentation. Sorry I'm a designer? but with a bit more thought and space it would have been nice to include for example the good feedback (as quotes?) from the various questionn

Slightly more detail of the ways in the which the expenditure has been put to in the various sections such as Education Highways Social services.

See previous question - mainly trend data - needs comparison with at least 2 previous years; these seem wrongly labelled in current (draft?) version. Comparisons with UK average per service per head of population or in terms of overall budget % - or other probably none

Nothing major. For more detail you have provided a web address which can be accessed.

nothing

Nothing

not being an accountant this is impossible to answer

None that would directly affect its effectiveness

None

none

No statement on trends from previous years. Missing comments on reasons for overspend/underspend e.g. On transfer to reserves no advice as to why schools underspent was it an estimate that was too high or ?.

More information is not required. To give a breakdown of funding items ie Roads would complicate the document.

more info on fixed assets and a better explanation of non distributable reserves.possibly include comment on service efficiencies

More emphasis on key achievements and outputs rather than inputs i.e. what spent.

Might be useful to expand the "Outlook for the future" bit to remind taxpayers of the explanations leaflet that went out with the council tax demand and especially anything that has happened since to affect the finances.

Information on Travellers Sites shows 0 for both years. Why?

I would like to see gross figures alongside net figures

I would have liked to know how things changed from last year. If it was there I missed it.

i think it gives a good overview of the accounts of the council

i Definition of corporate spending Breakdown of the major items of expenditure - e.g. under education salary costs of classroom teachers maintenance of buildings provision of teaching materials student grants and loans special needs provision salar

I can't think of anything

How LCC money is spent in the districts How districts can affect this spend in their locality

How it directly affects the Council Tax Payer - i.e. How much does it cost in real money (#'s)

breakdown on education spending - ie amount spent on what age groups ? 3-11 11-16 amount spent on mature students?

A simple "Did you know" section listing say 10 key issues.

1. Any explanation of reasons for over- or under-spends - for example the significant underspending by schools.

1. Any explanation of reasons for over- or under- spends; for example the significant underspending by schools. 2. A further level of detail on income and expenditure. I'm sure the detailed accounts would provide such information but for a layman this

What information already in the Summary Statement of Accounts do you think is not needed?

you don't seem to have covered ant item unnecessarily

The balance sheet details

she lies

Seems reasonable as is...

Previous years figures

pie charts.

nothing

Nothing

nothing

None.

None if you require this sort of information there should be no section undisclosed

none I think

None - a useful document even at the draft stage.

none

None

None

None

None

none

Net spending is explained twice - see previous comment.

n/a

looks ok

It was a very basic summary - I think you'd be hard pressed to take anything out without making it difficult to get a proper picture.

Ditto

As annual information it's probably all necessary. Some people will want to skim read it (as I did) others will want to sit down to 'a good read'.

All Very important.

All the financial language.

All seems relevent

All relevent

All is relevant - but needs "reading" - i.e. takes time to interpret
All info was useful to me

What are your views on the way the Summary Statement of Accounts looks?

Well set out and easy to read However the two columns of net spending 2004/05 surely the other column should read 2003/04?

Well organised with very good accountants!

Very good

very clear to read and well presented

The Summary gives a good brief precis of the accounts in easy to understand wording and visual graphics that put the wording into easy pictures.

The graphs the use of colour and the tabloid presentation are a good way of explaining a dull subject. A good effort I thought.

The best it can

The appearance is clear. The use of colour and the particular print font used makes it very efficient.

thank you

Tend to Agree But it needs more details. for example (time to Time listing the Job been done with a bit more explanation)

Some layout issues need correcting - not all figures line up with explanation lines. Would be better as leaflet than A4 format - needs brighter designed cover in particular.

Information is well put together and clearly explained (given the complexities

See my comments to Gill re the Inverclyde document

Quite good

Proly OK

presentation is fine

OK having said earlier that the charts were not needed I suppose the document would look dry and drab without them.

looks ok some of wording is a bit childish but then you are trying to get non-accountants involved

looks good just not understandable because of column headings being wrong?

It looks OK

It looks fine - but why should graphic design in such a document be important?

It is dry and unappealing to the general public

It is clear and well laid out.

I like the look of the summary and feel it will encourage people to read it through

I found it reasonably easy to plough through and the graphs in colour helped

Great!

Good look and feel. See previous notes

Excellent - It kept me interested and explained everything on what can be a very boring subject!

Easy to read. Good mix of narrative tables and charts.

Easy to follow not too much colour

Compared to some year end accounts I have seen yours appears to be fairly easy to understand. Information seems clearly and logically laid out with references to on line sites for greater depth.

Colourful without being too gaudy.

clear and concise

Cheap (which may be intentional). Lacks any form of personality or identity. Visually hard to read if the pie charts were not there I wouldn't have tried to.

A lot of thought has gone into the presentation. Overall - Very satisfactory. Especially the links.

How else would you improve the Summary Statement of Accounts?

What are your plans for distribution?

Try to correlate with district spend to give perspective

the tables could be improved - ie the comments already made

Spend some more money: add a few more pages and open up the layout with breathing spaces and include some non-essential items with quotes and individual success stories.

Give it Life Lancashire style.

See previous notes

See previous comments.

Pictures may attract more attention - link to achievements in year?

Perhaps a trend in spend over the last 10 years - provided like for like could be achieved i.e. allowing for policy changes. Staff numbers might prove interesting especially if there are decreases to offset any comments about bureaucracy building. Might be

nothing

None but this questionnaire is most frustrating. It has 'timed out' twice necessitating a complete re-start and flicking back and then forward deletes information from the later page. One is tempted to give up which would not be helpful.

N/a

More of the same.

Maybe some pictures of the improvements that have been done.

It is too long. It should be one or two pages. It should just have key charts and KPIs which are intuitive to the general public who know nothing about financial matters. e.g. This is the breakdown of spending (as a pie chart) e.g.. highlight we are sp

I'd label the columns correctly - on revenue account and balance sheet - both columns labelled 2004/2005. Page 2 - (1) service spending explanation is utter gibberish - find a clearer way. (3) - is the standard finance cost shown in the top part? If not i

I think a breakdown of spending generally into management and delivery would reassure the public

I don't imagine that many people will find it to be a riveting bedtime read. Whatever you did to it would probably not make it more attractive a read to more people. I don't think that many Lancashire residents are really so involved in what is done by

I don't think you could and any further additions are surely going to make it more difficult for the layman to understand.

I do agree with comparing year (2004 and 2005) but it does not give us the exact and correct figure about quality of services been done.

I can't think of anything

Have all the explanations down the left hand side of the paper and the green boxes down the right

Give more of an indication of the reasons where spending has changed over the year and why

generally its ok do not be tempted to go beyond 4 pages as readers will lose interest and therefore you will not get your message through. How about creating a precedent and be the first council to follow UK GAAP?

figures are figures they either interest you or they don't but more people would read them if they are kept simple

Explain why Education takes such a large proportion of the County "cake".

Do you need to say a little more about the outlook for the future. As it stands at the moment the statement does not give the reader confidence that the LCC knows how it is going to meet the challenges. I recognise however a Statement of Accounts is about

Cannot immediately think of anything!

Bullet Points - leave 'explanations' for those who need them.

Asking the wrong person I am a sales rep!

Again see my comments to Gill also a better use of colour and pictures.