

Report of:	Ian Wright - Director of Finance Councillor Chris Hobson - Executive Member for Finance and Governance
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Submitted to:	Executive, 29 September 2020
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Subject:	Medium Term Financial Plan Update
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Summary

Proposed decision(s)

- That Executive notes the update of the Medium Term Financial Plan (MTFP) position for 2020-23, and that there will be a requirement for an estimated £3m of additional budget savings in 2021/22.
- That Executive approves the proposed reductions and additions to the Council's current Investment Strategy, and approves the proposed revised Investment Strategy to 2022/23 contained in Appendix 1.

Report for:	Key decision:	Confidential:	Is the report urgent?
Decision	Yes – over the financial threshold (£150,000) and affects more than two wards	No	No

Contribution to delivery of the 2020-23 Strategic Plan

People	Place	Business
The revision of the Council's Medium Term Financial Plan for 2020-23 plays a central role in ensuring that the Strategic Plan is delivered effectively.		

Ward(s) affected

The estimated level of additional budget savings required for this MTFP period will affect all wards. The proposed reductions and additions to the Council's Investment Strategy will potentially affect all wards

What is the purpose of this report?

1. This report provides an update to Executive of the Council's Medium Term Financial Plan (MTFP) for the period to 2022/23, following the effect of the Covid-19 pandemic on the Council's finances as reported in the Quarter One 2020/21 reports to Executive and Council.
2. The report sets out to Executive the estimated level of additional budget savings required for the current MTFP period, and notes that additional budget savings proposals will be brought forward as part of the Medium Term Financial Plan and Budget Savings Proposals report to Executive on 24 November 2020 and then following approval by Council on 16 December 2020 the budget savings proposals will be subject to public consultation.
3. The report also seeks formal approval from Executive for proposed reductions and additions to the Council's current Investment Strategy, and approval of the proposed revised Investment Strategy attached at Appendix 1.

Why does this report require a Member decision?

4. The Council has a legal obligation in relation to setting a balanced budget and to meet the challenging financial targets faced in the MTFP. The setting of the budget is part of the policy framework and therefore requires Full Council approval.

Report Background

Medium Term Financial Plan to 2023

5. The Elected Mayor's Priorities for Middlesbrough and Strategic Plan 2020-2023 presented to Executive on 15 January 2020 set out what the Council was aiming to prioritise over the next three years. The Medium Term Financial Plan to 2023 included as part of the Revenue Budget, Council Tax, Medium Term Financial Plan and Capital Strategy report presented to Council on 26 February 2020 set out the financial envelope that is necessary to achieve those aims and the savings necessary for living within those financial plans (budget savings).
6. The Council maintains a Medium Term Financial Plan (MTFP) that:
 - accurately analyses the current financial climate and the medium-term horizon, including the range of spending pressures facing the Council;
 - addresses the budget savings requirements for the MTFP period;
 - focuses investment on growing the town's economic base to improve local prosperity, and secure a robust and independent income stream to fund the Council's services.
7. Since the report to Council in February 2020 there have been a number of changes which require the Council's MTFP to be updated. As reported in the 2020/21 Quarter One Projected Outturn reports to Executive on 18 August 2020 and to Council on 2 September 2020, the Covid-19 pandemic is having a significant impact on the Council's financial position.

8. This report provides an updated position on the MTFP, before a further update report to Executive on 24 November 2020, and then to Council on 16 December 2020 as part of the usual annual budget setting process.
9. The following table summarises anticipated changes to the Council's financial position in the period to 2022/23 since the budget report to Council in February 2020. Further details are included in the paragraphs below, along with the main assumptions and risks currently contained within the updated MTFP.

	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>Total 2020-2023</u>
	<u>£m</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>
Gap - Council February 2020	0.000	0.000	0.337	0.337
Q1 2020/21 Reported Overspend	4.435	0.000	0.000	4.435
Latest Review - estimated gap	0.000	3.011	0.371	3.382
Movement	4.435	3.011	0.034	7.480
Savings identified to contribute to gap	0.000	0.000	0.000	0.000
Additional Contributions to/(from) Reserves	(4.435)	0.000	(0.371)	(4.806)
Additional Savings Requirement	0.000	3.011	0.000	3.011
TOTAL ADDITIONAL SAVINGS TO ACHIEVE BY 2021/22		3.011		

10. The major change to the MTFP is the financial effect of Covid-19, which is £4.404m of the above total Quarter One projected overspend of £4.435m shown for 2020/21. Full details of the projected overspend for 2020/21 including the estimated financial effect of Covid-19 were provided in the recent 2020/21 Quarter One Projected Outturn report to Executive on 18 August 2020. Full Council approved on 2 September 2020 the use of the General Fund Reserve to fund the total projected overspend of £4.435m in 2020/21, and the transfer of the balance on the Investment Fund Contingency Reserve of £4.928m to the General Fund Reserve to cover this additional burden in 2020/21 without adversely affecting the minimum level of General Fund Reserve of £9.4m required to be held.
11. Whilst the above has ensured that the 2020/21 budget can be balanced on a one-off basis in 2020/21 without adversely affecting the level of the General Fund Reserve, there is a need to consider the longer term effects on the MTFP. The above table shows that following an update of the MTFP it is currently estimated that approximately £3m of additional savings are required in 2021/22. Executive Members are currently drawing up proposals for additional budget savings which will be brought forward for consideration by Executive on 24 November 2020 and then by Council on 16 December 2020, after which public consultation of the proposed budget savings will commence.
12. The above table demonstrates that the Council has considered the issues strategically and has a deliverable plan to ensure the Council's financial sustainability. However, it should be noted that due to Covid-19 and uncertainty around future Government funding this is a constantly moving situation, and this means that the financial position and the level of estimated additional savings are subject to change. The report to Executive in November 2020 will provide a further update of the MTFP incorporating any further information which has become available.

13. There are a number of planned budget savings for 2021/22 which were proposed as part of the budget report to Council in February 2020 and are already assumed in the MTFP. These are shown in the table below. It should be noted that removal of any of these savings would require further additional savings to be made to replace them.

<u>Directorate</u>	<u>Detail of saving</u>	<u>(£'000)</u>
Environment & Community Services	Proposal to move to fortnightly Waste Collections*	396
Environment & Community Services	Review of Area Care activities, with exploration and potential joint working	186
Regeneration	Reviews and restructures across services areas formerly part of the Culture, Communities and Communications Directorate	37
Public Health & Public Protection	Variation to contract for School Nursing and Health Visiting with Harrogate and District NHS Hospital Foundation Trust to realise efficiencies	68
Savings as outlined in 2020/21 Budget Report to Council 26/02/20		687
Various	Incremental ongoing effects in 2021/22 of savings approved and commenced in previous years	791
Various	Invest to Save projects	90
TOTAL SAVINGS FOR 2021/22 ALREADY ASSUMED IN MTFP		1,568
<p><i>* It should be noted that the proposal to move to fortnightly waste collection is currently out to consultation, if this saving does not proceed, then replacement savings will need to be identified</i></p>		

14. It should be noted that the MTFP currently only covers the period from 2020/21 to 2022/23. An additional year (2023/24) will be added as part of the further update to Executive on 24 November 2020.

Changes to MTFP

15. The table below shows the major changes that have been made to the MTFP, and their financial effect, since the report to Council in February 2020:

	<u>2021/22*</u>	<u>2022/23</u>	<u>MTFP Impact</u>
	<u>£m</u>	<u>£m</u>	
<u>New items now included in MTFP</u>			
Creation of Covid-19 Recovery Central Contingency Budget (for 2021/22 only) <i>(see separate table in paragraph 16 for further breakdown)</i>	3.000	(3.000)	No overall impact
Covid-19 - Repayment of 20/21 Collection Fund Deficit over 3 years	1.305	0.000	Negative
Potential future impact of Covid-19 on Business Rates and Council Tax Base/Income (see paragraph 19 for details)	0.000	1.300	Negative
Unachievable Change Programme savings - non Covid-19 related	0.594	0.000	Negative
Adult Social Care Demand reduced budget requirement (net position)	(0.500)	0.000	Positive
<u>Updates to existing items</u>			
Pay Award Assumption (now increased to 2.75% in 20/21, 2% thereafter)	0.673	0.014	Negative
Centre Square Civic Campus Net Rental Building 1 (revised following update of potential tenancy agreements)	(0.311)	(0.010)	Positive
Centre Square Civic Campus Net Rental Building 2 (revised following update of potential tenancy agreements)	(0.015)	(0.005)	Positive
<u>Timing changes to existing items</u>			
Net Children's Care/Adult Social Care Demand allocation - grant fall off slipped to 22/23	(0.335)	0.335	No overall impact
Fair Funding Review Contingency (slipped to 22/23)	(1.400)	1.400	No overall impact
Movement in MTFP	3.011	0.034	
<p><i>* Note - 2021/22 includes changes in 2020/21 which whilst are included in the projected 2020/21 outturn position will need to be formally built into the MTFP in 2021/22</i></p>			

16. In the updated MTFP it has been recognised that there is a potential continuing effect of Covid-19 and recovery in 2021/22. The table below shows that there are a number of service areas across the Council that could potentially see budget pressures as a result of the continuing effect of Covid-19 and recovery in 2021/22. Whilst there are many potential variables in relation to all of these items a range of the potential financial effect for each of these areas has been estimated, with the mid-point of the ranges for each of the areas being used to calculate a potential estimated financial impact to the Council of £3m in 2021/22. In the updated MTFP a central contingency budget of £3m has therefore been provided in 2021/22 only for this. This estimate is based on currently available information and will be further updated in future reports as more information becomes available in relation to both potential costs and further government support.

<u>Directorate</u>	<u>Service Area</u>	<u>Estimated Range</u> <u>(£000's)</u>
Regeneration	Additional Support to Leisure Services	300 - 900
Regeneration	Cultural Services income	200 - 400
Regeneration	Newham Grange Leisure Farm income	100 - 200
Regeneration	Car Parking income	250 - 750
Children's Social Care	Placement Delays	250 - 750
Children's Social Care	Additional staffing for increased caseloads and case backlogs	75 - 175
Adult Social Care	Homelessness	0 - 200
Adult Social Care	Support to providers	0 - 700
Legal and Governance Services	Legal Childcare case backlogs	50 - 150
Environment & Community Services	Integrated Transport Unit (Home to School Transport)	75 - 175
General	Maintaining current Covid-19 standards, e.g. building cleaning	100 - 200
TOTAL		1,400 - 4,600
Overall mid-point of ranges across all service areas = £3m		

Assumptions

17. The budget report to Council in February 2020 detailed the key assumptions made in the MTFP. The following paragraphs highlights the key assumptions, including any major changes to the assumptions that have been applied in this update of the Council's MTFP.

Covid-19

18. The current update of the MTFP assumes the level of estimated financial pressure from Covid-19 and the assumed Government grant funding for Covid-19 will be the same as detailed in the Quarter One Projected Outturn report to Executive on 18 August 2020. It currently does not assume any further financial effect of a potential major second wave of Covid-19 locally or nationally. As detailed in paragraph 16 a central contingency budget of £3m has been provided in 2021/22 only for the potential estimated continuing effect of Covid-19 and recovery in 2021/22. This is an evolving situation and will be further updated in the report to Executive on 24 November.
19. There is also a major risk to the Council's finances that the future economic climate caused by Covid-19 adversely affects the Council's finances, in particular the Council Tax and Business Rates Bases and the corresponding income received by the Council over the MTFP period, and that this is not compensated for by additional

Government grant funding. Accounting regulations on the Collection Fund mean that this should not affect the Council's finances until 2022/23 and as shown in the table in paragraph 15 an amount of £1.300m has been provided in 2022/23 for the potential financial effect of this. This will be closely monitored and updates will be provided in future reports.

Government funding

20. The Government launched in July 2020 the 2020 Comprehensive Spending Review (CSR). The Review which will be published in autumn 2020, will set out the government's spending plans for the parliament. This will in turn lead to the determination of the amount of funding for local government and also the allocation to individual local authorities as part of the Local Government Finance Settlement which will be provisionally published in December 2020/January 2021 and confirmed in February 2021.
21. No details have yet been provided of the funding mechanism or the level of funding for local government in 2021/22, however it has been confirmed that there will again be a one year allocation of funding for 2021/22, as was the case in 2020/21. This level of uncertainty means that future funding remains one of the most significant risks to the Council.
22. In the absence of any detailed information currently, estimates of funding arising from the Spending Review have been made subject to confirmation in the Local Government Finance Settlement. The estimates will be revised in the future revision of the MTFP as part of the report to Executive in November 2020 and the report to Council in December 2020, and will be updated in the 2021/22 budget report to Council in February/March 2021 upon receipt of the final confirmed Local Government Finance Settlement for 2021/22.
23. Currently the following main assumptions regarding government funding have been made in the updated MTFP:
 - That additional funding for Social Care of £4.817m provided in 2020/21 relating to both Adults and Children's Care is assumed to continue in 2021/22 only.
 - That there will be no increase or decrease to the current levels of Revenue Support Grant (RSG) and Business Rates Top Up Grant in 2021/22 and 2022/23.
 - That currently there are no changes to the other grant assumptions outlined in the report to Council in February 2020.
24. As part of the Spending Round in November 2019 the Government also announced that the planned re-set of business rates retention of 75% (from the current 50%) and the introduction of a new "fair funding" formula for local government would be delayed until 2021/22. The Government have now announced that this will be further deferred to 2022/23. The key for Middlesbrough, as with other local authorities, will be the detail of the new systems and in how the new formulae are derived. The extent to which deprivation is recognised as a key cost driver for service need, in particular for adults and children's social care and public health, will be vital. There is a risk that Middlesbrough sees further reductions in funding both in real terms and in relation to

other local authorities. This is not currently planned for and would result in a requirement for further budget savings.

25. The potential impact of Brexit, in particular a “no deal” Brexit, on the local economy also remains a considerable issue for the Council’s strategic objectives.
26. Notwithstanding these high levels of uncertainty, the Council’s budgetary assumptions are based on the most up to date reliable information.

Local funding increases

27. The current MTFP assumes that the Council will apply a 1.99% increase per year in the core element of Council Tax in both 2021/22 and 2022/23.
28. The Government have not yet announced whether the Adult Social Care Precept which was allowed at 2% in 2020/21 will apply in 2021/22 and 2022/23. This in previous years has allowed Councils with Adult Social Care responsibility to increase their Council Tax by a set amount to help pay for the increased costs of Adult Social Care. It is currently assumed at this stage that no increase in Council Tax will be made for this.
29. The effect of the above means that it is currently assumed in the MTFP that for 2021/22 Council Tax will increase by 1.99%, and then by a further 1.99% in 2022/23. These assumptions are currently being reviewed by Executive and any proposed changes will be detailed in the report to Executive on 24 November 2020. Any proposed increase to the 1.99% increase currently assumed in the MTFP will mean that the level of additional budget savings required in the MTFP period as outlined in paragraph 11 can be reduced. Each 1% increase in Council Tax produces additional income to the Council of approximately £550,000.
30. There is estimated to be an increase in Council Tax income in 2021/22 and 2022/23 of approximately £700,000 per year due to a predicted increase in the Council’s Tax Base resulting from projected Housing Growth over the period. These estimates are currently being reviewed in light of the potential effect of Covid-19 on delays to house building, and these will be updated as part of the report to Executive in November 2020 when further information is available.
31. At this stage for prudence purposes no inflationary increase or growth in the Local Share of Business Rates in 2021/22 and 2022/23 has been assumed.

Pay awards and inflation

32. Agreement has recently been reached between the National Employers and the NJC Trade Unions as to a 2.75% pay award for 2020/21 only across the board for Local Government Services employees effective from 1 April 2020. Previously only a 2% pay award had been assumed in the MTFP, and as shown in the table in paragraph 15 provision has now been made in this updated MTFP for the estimated effect of the increased pay award.

33. Contractual inflation has been provided in the MTFP period. No provision has been made for inflation for supplies and services; it is expected that any inflationary pressures in this area will be met from efficiency savings.
34. Income from fees and charges has been assumed to increase on average by 2.5% per annum. This excludes car parking and statutory charges.

Living Wage

35. Increases in the National Living Wage, will impact upon organisations – principally care providers – who are contracted to carry out functions on behalf of the Council. The amount (£3.7m) which has been allocated over the period to cover the increases in costs expected as a result of these pressures is unchanged in this update of the MTFP.

Demand pressures

36. In line with the revised assumption in paragraph 23 that additional funding for Social Care is assumed to continue in 2021/22 only, the additional grant funding projected to be received in 2021/22 will be allocated to Children's Social Care and Adult Social Care in the same levels as in 2020/21, with £3.5m being allocated to Children's Services and £1m being allocated to Adult Social Care.
37. As outlined in paragraph 37 of the Quarter One 2020/21 Projected Outturn Executive report it is intended that the budget held centrally for ongoing demand pressures will be removed and used on a permanent basis to offset the ongoing demand pressures within Children's Care and Legal Services Childcare.
38. Further Children's Social Care demand increases and any delays to the implementation of the Council's Ofsted Improvement Plan continue to be a major potential risk to the Council and these will be closely monitored over the MTFP period. There is also a risk that funding from central government does not reflect increased demand in Social Care, in particular in Children's Social Care.

Use of Reserves and Balances

39. The Director of Finance has reviewed the proposed level of balances held in the General Fund Reserve and advised that he considers it is appropriate to continue to maintain a minimum of £9.4m over the medium term. This advice is based on an assessment of financial risks against criteria set out by the Chartered Institute of Public Finance and Accountancy and the extent to which specific provisions are available to meet known and expected liabilities.
40. Full Council approved on 2 September the use of the General Fund Reserve to fund the total projected overspend of £4.435m in 2020/21, and the transfer of the balance on the Investment Fund Contingency Reserve of £4.928m to the General Fund Reserve to mitigate the effect on the General Fund Reserve of the total projected revenue overspend in 2020/21.

41. This updated MTFP including the proposed level of additional budget savings outlined in paragraph 11 will enable the level of the General Fund Reserve to remain above the minimum recommended level throughout the MTFP period.

Investment Strategy

42. The Executive approved on 18 August 2020 a revised Investment Strategy to 2022/23.
43. As mentioned in the report to Council on 2 September 2020 the current Investment Strategy has been further reviewed in order to determine schemes which can potentially be removed or reduced. The following table provides details of the schemes proposed to be removed from or reduced within the current Investment Strategy, along with the reasons for their removal or reduction, and formal approval by Executive is sought for these.

Directorate	Scheme	Total £m	Reason for removal / reduction
Regeneration	Town Centre Projects	0.536	Available funding remaining after undertaking all key projects.
Regeneration	Middlehaven Relief Road	0.050	Savings arising following the installation of a strategic road within Middlehaven.
Regeneration	Housing Growth / Infrastructure	1.222	Funds originally provided on the basis that the Council would undertake infrastructure works at Newham Hall. The works will now be undertaken by a developer when the site is sold.
Regeneration	Acquisition Of Town Centre Properties	2.260	Savings achieved by the Council from negotiations regarding the acquisition costs.
Regeneration	LED Street Lighting Upgrade Phase 2	0.489	Savings achieved from contract costs and no requirement to utilise the contingency provided.
Regeneration	Cultural Transformation Fund	0.180	Available funding remaining after undertaking all key projects.
Regeneration	Dorman Museum	0.021	Savings arising following the completion of building improvements at Dorman Museum and shop.
Environment & Community Services	Purchase Of New Vehicles	0.900	Savings achieved by extending the use of the current fleet of vehicles.
Adult Social Care and Health Integration	Home Assistance Loan	0.184	Funding for this project can be met from existing grants / contributions.
Adult Social Care and Health Integration	Disabled Facilities Grant	0.116	Reduction is in relation to Phoenix Lodge. Funding for this project can be met from existing grants.
Finance	Former Partnership Investment	0.050	The total financial requirement for this scheme has been reviewed and savings have been identified.
Finance	Derisking Sites	0.569	Budget has been reviewed and savings identified that will not impact upon current proposals.
Total of Schemes Proposed to be Removed or Reduced		6.577	

44. As part of the review of the current Investment Strategy it has also been determined that additional investment is also required for a number of schemes, and formal approval by Executive is sought for these.

Directorate	Scheme	Total £m	Reason for additional investment required
Regeneration	Teesside Advanced Manufacturing Park	0.100	Additional works regarding the power supply are required to accommodate a tenant. This will produce additional rent income to the Council.
Regeneration	Centre Square Buildings 1 & 2	0.600	Required for fit out costs and fees associated with the change of occupier within Building 1. This will produce additional rent income to the Council.
Environment & Community Services	Hostile Vehicle Mitigation	0.570	Required for the provision and installation of measures which will prevent the use of vehicles in hostile attacks.
Total of Schemes Where Additional Investment Is Required		1.270	

45. The total net reduction (reductions less additions) to the Council's current Investment Strategy across the period to 2022/23 from this further review of the Investment Strategy is £5.307m. A proposed revised Investment Strategy incorporating these changes is included in Appendix 1 for approval by Executive.

46. The Council's Investment Strategy is updated each quarter via the quarterly budget monitoring reports, and also a full revision of the Investment Strategy for the MTFP period, including 2023/24, will be included in the budget report to Council in February/March 2021.

What decision(s) are being asked for?

47. That Executive notes the update of the Medium-Term Financial Plan (MTFP) position for 2020-23, and that there will be a requirement for an estimated £3m of additional budget savings in 2021/22.
48. That Executive approves the proposed reductions and additions to the Council's current Investment Strategy and approves the proposed revised Investment Strategy to 2022/23 contained in Appendix 1.

Why is this being recommended?

49. To enable the Council to meet its statutory responsibility to set a balanced revenue budget and to ensure that a proper framework is in place for the medium term financial management of the Council, which will enable the Council to take a systematic, coherent and controlled approach to addressing ongoing financial challenges over the medium-term, while maximising its contribution to the Mayor's priorities for Middlesbrough.

Other potential decisions and why these have not been recommended

50. The Council has no option but to monitor its financial position, addressing any potential financial pressures and any budget savings required, to ensure the Council's financial position is balanced. The updated Medium-Term Financial Plan for 2020-23 will provide the means to achieve this in a proactive and systematic manner, while continuing to reshape the Council to lead the delivery of the priorities for Middlesbrough.

Impact(s) of recommended decision(s)

Legal

51. The Council is required under legislation to set a balanced budget for each year. The Medium-Term Financial Plan and revenue and capital budgets form part of the Council's policy framework, as set out in its constitution. The approach outlined within the document will enable the Council to operate within the resources available and continue to meet its many statutory duties.

Financial

52. This report highlights that there is a requirement for an estimated £3m of additional budget savings in 2021/22.

Policy Framework

53. The revenue and capital budgets form part of the Council's Policy Framework and as such must be agreed by Full Council.

Equality and Diversity

54. The Council must ensure that, in line with the Public Sector Equality Duty, that any budget saving proposals thought to impact on those with protected characteristics are assessed, mitigated where possible and/or justified. As such impact assessments for specific proposals will be completed prior to consideration by the appropriate decision-making body, where required. This will be prior to the presentation of the 2021/22 budget report to Council in February 2021.

Risk

55. The MTFP has been reviewed to ensure that the correct assumptions are made to ensure that there are no unforeseen / unmitigated funding gap (08-059) and that a balanced budget can be set for future years.

Actions to be taken to implement the decision(s)

56. A further review of the MTFP and details of the proposed budget savings to meet the current MTFP gap will be brought forward as part of the Medium Term Financial Plan and Budget Savings Proposals report to Executive on 24 November 2020, and then following approval by Council on 16 December 2020 will then be subject to public consultation.
57. The output of the consultation process will then be reported to Executive in February 2021, and Council in February/March 2021, which will:
- again refresh the MTFP following the Local Government Finance Settlement, set the 2021/22 budget and associated budget savings and targets, and set the Council Tax level for 2021/22;
 - comply with the Public Sector Equality Duty and set out any impacts identified from the proposals to meet savings targets for 2021/22 and future years.
58. If the proposed reductions and additions to the Council's current Investment Strategy in this report are approved, the Council's current Investment Strategy will be revised to incorporate the changes as attached at Appendix 1.

Appendices

- Appendix 1: Proposed revised Investment Strategy to 2022/23

Background papers

15/01/20	Council	Priorities of the Elected Mayor and Strategic Plan 2020-2023
26/02/20	Council	Revenue Budget, Council Tax, Medium Term Financial Plan and Capital Strategy 2020/21
16/06/20	Executive	Strategic Plan 2020-23 – Progress at Year-end 2019/20
18/08/20	Executive	Revenue and Capital Budget – Projected Outturn position as at Quarter One 2020/21
02/09/20	Council	Revenue and Capital Budget – 2020/21 Quarter One Projected Outturn position and the use of reserves for in year Covid-19 Pressures

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