

Agenda Item 37.

TITLE	Future Delivery Options for Operational Property
FOR CONSIDERATION BY	The Executive on 30 July 2015
WARD	None Specific
DIRECTOR	Graham Ebers, Director of Finance and Resources
LEAD MEMBER	Philip Mirfin, Executive Member for Regeneration and Communities

OUTCOME / BENEFITS TO THE COMMUNITY

Strategic Benefits

Benefit	Measure
Ensure continuity of service and maintain the quality of service through a strengthened team.	Customer Satisfaction
Ensure a cost effective delivery benchmarked against public and private sector works.	Benchmarked performance
Increase the ability to meet the councils' capital programmes.	Increased activity
Opportunity to deliver savings from economies of scale in letting larger value service contracts.	Budget monitoring
Modest financial savings from combining and sharing resource, including the ability to establish value for money strategic agreements with the private sector, with longer term savings to be made through the alignment of management practices.	Budget monitoring
Opportunity to attract other partners to join the shared service once established i.e. from within and beyond Berkshire. Longer term opportunity to use alternative vehicles to deliver a bigger shared service and to return greater benefits back to partnering authorities.	New Agreements Budget monitoring

Operational Benefits

Benefit	Measure
Increased resilience through growth of capacity within a larger team (both councils currently have very lean teams).	Performance KPIs. Less temporary staff.
Potential to increase the level of skill within the team through shared learning, technical CPD and broader knowledge, and thereby be able to maintain service quality	Appraisal. Customer feedback

The service can develop from a collaborative, informal arrangement (from April 2015) to a fully-fledged shared service (from September 2015), meeting service pressures, retaining staff, reducing delivery risk and uncertainty	Immediate increased resilience
Availability of specialist skills across both authorities, leading to increased efficiency. For example one Building Surveyor completing works across both authorities.	Budget Monitoring. Statutory Compliance
Greater scope to create a structure that will give career development opportunities to staff and which will improve staff retention.	Lower staff turnover.
Sharing of best practice	Staff appraisals skills monitoring. Client satisfaction with quality of service

WBC will be the hosting authority thereby taking on the full responsibilities of employing staff for the shared service and providing services to clients of both authorities. The contract and service agreement will ensure that both authorities share the risk and the benefits equally from the collective use of resources, and will use the same principles as previous agreements in relation to; operating costs, contract termination and redundancy payments.

RECOMMENDATIONS

The Executive is asked to:

- 1) agree that a formal arrangement be sought with Royal Borough of Windsor and Maidenhead (RBWM) Council for the establishment of a shared Building Service / Operational Property Service;
- 2) agree that the shared service is structured in such a way that it can form the basis for a wider, technical shared service with other Berkshire authorities or with other neighbouring authorities;
- 3) delegate authority to the Director of Finance and Resources and Executive Member for Regeneration and Communities, to enter in to discussions required to finalise the business case and to establish the shared service, with a view to the new service being established as soon as practicable.

SUMMARY OF REPORT

The Council wants to ensure that services are delivered to the users of its many buildings, in the most cost-effective and efficient way possible. This may mean that some services, especially 'back-office', can be delivered in a different, non-traditional way.

This report updates the Executive on approaches towards the delivery of The Capital Programme, which is essential to the efficient operation of the Council's many service buildings.

Wokingham Borough Council (WBC) and the Royal Borough of Windsor and Maidenhead (RBWM) have been exploring the possibility of joint working in respect of the Capital Programme Team which could improve the resilience of each authority's services as well as potentially delivering savings through economies and efficiencies. This report recommends establishing a formal shared service, effective from 1 September 2015, and which may be joined by other authorities in due course.

The new service will be hosted by WBC and staff will TUPE from RBWM under tested processes. There are no foreseen challenges in this process and it would appear no redundancies will result, meaning little to no risk of associated costs. It is proposed that future redundancy costs will be managed within the budget planning for the shared service and equally divided between the client authorities.

This proposed shared service will build on the strong track record WBC and RBWM have of working together, with a successful partnerships covering; shared legal services, the new partnerships for internal audit and investigation, and a shared service for Building Control which went live on 1 April.

There is limited financial and other risks associated with the current proposed agreement as due diligence is being undertaken to clarify the financial position of both current services, future workload demands and the state of the estate (condition and suitability). In addition, it is proposed that all costs associated with works undertaken for the relevant client authority will be recharged fully to that authority. In addition, there will be no transfer of property ownership, or ultimate liability under Health and Safety legislation, those responsibilities will continue to rest with the relevant authority.

The Executive is asked to note that there is no plan to deliver facilities management (FM) and property asset management through the shared service. However, this is an option for the future which could deliver significant efficiencies (conservatively indicated to be around £200k).

Finally, the Executive is asked to note that informal, collaborative steps are already being taken by the relevant teams of the two councils, to ensure better value for money in service contracts. Further, the Executive will wish to note that a similar report (and recommendations) has been agreed by RBWM.

Background

The Capital Programme teams assist in the achievement of each council’s corporate objectives and priorities through the provision of an operational property asset infrastructure that enables effective front-line service delivery. The teams are responsible for buildings maintenance, enhancement, replacement and improvement. The building stock includes schools, libraries, youth and community centres and offices.

The key service areas include the following;

- Dealing with faults as they occur
- Service contracts (cyclical repairs) ensuring systems such as boilers and electrical installations are kept fully functional
- Ensuring buildings are compliant with statutory requirements
- Planned maintenance of major elements such as boilers
- Capital investment construction projects
- Facilities management (WBC only)

The Executive is asked to note that there is no plan to deliver facilities management (FM) and property asset management through the shared service. However, this is an option for the future which could deliver significant efficiencies (conservatively indicated to be around £200k) but is not under consideration now.

The Capital Programme Team procure and manage statutory services in regards to legislation that covers, for example;

- Asbestos
- Legionella
- Fire risk
- Electrical compliance
- Gas safety
- Lift safety

Officers have identified the risks below in the event of no action being taken to change how The Capital Programme Team now operate:

Risk identified in ‘doing nothing’	Action
Increased competition in job market risks losing skilled and knowledgeable staff therefore reducing the team, capacity and competence. This could lead to a reduction in confidence in the ability of Capital Programme Team to deliver services.	Consider alternative ways of delivering services including outsourcing, strategic partnerships (with the private sector) and shared services (with another authority)
Team resilience – currently has a small Capital Programme Team, particularly in construction management, and is vulnerable to service fluctuation and failure. There is a need to deliver many and varied, and sometimes high profile,	Jointly build resilience in partnership with other authorities to help ensure that the quality and quantity of outputs can be maintained.

schemes and services.	
Financial challenges - both authorities face significant financial challenges and there is little scope to drive further savings from current services. Reducing the current level of service further will put buildings at risk of inadequate maintenance	Explore options for joined-up working between the two authorities that meet the need of both authorities, with the two authorities leading the way on collaboration and shared services
Duplication of activities prevents both authorities from benefiting from the financial potential of bulk contracting of services.	Explore options for joined-up working between the two authorities that meet the need of both authorities but provide for shared contractual arrangements.

Officers have reviewed the delivery options below. A more detailed appraisal is included at Appendix 1:

Option	Comments
Wind up the current service	This is not an option. The Council has an operational property estate which must be properly maintained as fit for purpose. A service to manage the estate, however delivered, is critical to our services.
Retain the current service	There are concerns about the resilience of the current team, due to fluctuating demands. Although staffing is not an issue within WBC it is within RBWM and a shared service offers much more scope for development of quality and innovation
Promote shared service	Gives increased capacity and resilience, will help with recruitment and retention, should allow for cost savings and efficiencies, and for service development. But most control of the service day to day will move to Wokingham This is the Recommended Option
Outsourcing or strategic alliance with private sector provider	Soft market testing suggests that a small service on its own is unattractive to the market; joining with another service and/or other authorities would make it more attractive. A strategic alliance with a private sector provider (rather than a full outsourced solution with the council staff transferring to the supplier under TUPE) may also be possible, but in either event the council loses control of the service completely and any surplus (profit) from the arrangement passes to the supplier. Procurement under EU rules is expensive and time consuming. This testing was done on our behalf by RBWM.
Establish a mutual company	Staff could be agreeable to the establishment of an independent trading company but they recognise the commercial and personal risks involved. The council would need to guarantee the first two years workload

It had been hoped that a greater number of authorities could be brought in to a shared arrangement, to deliver further benefits from working together. The other five Berkshire authorities were approached some time ago to ascertain whether there was interest in a joint approach towards this service, but there was little interest.

WBC and RBWM have a strong track record of working together, with a successful partnership covering shared legal services, new partnerships for internal audit and investigation, and a shared service for Building Control which went live on 1 April.

The position within RBWM and WBC in regard to Their Capital Programme is broadly similar, in terms of service delivery models, staffing structures, the nature of the building stock, clients' needs and geographical alignment. Although there are differences in terms of scope and funding arrangements, these will be addressed as the new shared service develops.

It is expected that the proposed shared service will demonstrate these strategic and operational benefits:

Analysis of Issues

Key Implications for the shared service

	Defined Outcomes	Unmet	Met	Exceeded	Significantly Exceeded	Date they should be delivered by
1	To complete the establishment of a shared Building Service with Wokingham BC	Service not established	Operational September 2015	Operational August 2015	Operational July 2015	1 September 2015
2	To ensure better value for money for the shared service	Net cost of the service shows no reduction	Net cost of the service reduces by not less than 5%	Net cost of the service reduces by not less than 10%	Net cost of the service reduces by not less than 15%	31 March 2016
3	To ensure robust service delivery	Contract and service delivery times do not improve	Contract and service delivery times improved by not less than 5%	Contract and service delivery times improved by not less than 10%	Contract and service delivery times improved by not less than 15%	31 March 2016
4	To ensure delivery of all capital programme schemes on time, within budget and to full satisfaction of client	<85% of planned works completed against programme and within budget	>85% of planned works completed against programme and within budget	>90% of planned works completed against programme and within budget	>95% of planned works completed against programme and within budget	31 March 2016

	department						
5	To ensure an effective service for building repairs and maintenance; ensure all calls to the Help Desk are dealt with promptly	<90% Help Desk calls dealt with within time allowed in SLA	>90% Help Desk calls dealt with within time allowed in SLA	>95% Help Desk calls dealt with within time allowed in SLA	>100% Help Desk calls dealt with within time allowed in SLA	31 March 2016	
6	Ensure planned maintenance programme is delivered within time and budget	<90% planned maintenance programme delivered within time and budget	>90% planned maintenance programme delivered within time and budget	>95% planned maintenance programme delivered within time and budget	>100% planned maintenance programme delivered within time and budget	31 March 2016	

Current performance is above target on all measured KPIs, while KPI3, 5 and 6 are to be implemented in WBC as part of shared service implementation.

Legal Implications

The council has the power to enter into a shared service agreement with another local authority or with authorities. A shared Building Service for example will exercise powers on behalf of the member authorities under the following legislation:

1. The Building Act 1984
2. The Building Regulations 2010
3. The Construction (Design and Management) Regulations 2015
4. The Electricity at Work Regulations 1989
5. Public Health Acts 1936 and 1961
6. Local Government (Miscellaneous Provisions) Act 1982
7. Town and Country Planning Act 1990
8. The Health and Safety at Work Regulations 1989

It is assumed the shared service agreement will be initially for 5 years, continuing automatically should the parties so wish.

The headline terms for the agreement with Wokingham are included at Appendix 2; note however that these have yet to be agreed.

There will be provision for termination on notice.

It is anticipated that a joint management board will be established to oversee the partnership.

Value for Money

The current Operational Property and Building Service offer good value for money; having served clients well and having robust systems in place to ensure best value contract procurement and delivery. Through a process of management efficiency, equalisation of workloads, rationalisation and the capacity to innovate, the extended

service will offer the partners better value for money.

Sustainability Impact Appraisal

This will form part of the business planning for the new service.

Risk Management

Risks	Uncontrolled Risk	Controls	Controlled Risk
Declining workloads	HIGH	Service management board and service managers will take appropriate action to anticipate changes in demand for services and to seek opportunities for new markets if appropriate	MEDIUM
Sharing this service might prejudice existing performance levels	MEDIUM	Ensure that the skill set meets the needs of the service. Set performance standards and monitor service provision against them	LOW
Staff resistance to change	MEDIUM	Staff helped to understand the career and development opportunities from a wider service and larger team. Staff who have increased journeys to work will be compensated for the first 18 months	LOW
Service inadequately scoped and set up	HIGH	All arrangements will require close scrutiny and a thorough approach prior to commencement of the service	LOW
Support services inadequately scoped and different systems employed by the two councils, especially IT	HIGH	All support services (IT, HR, legal, finance) must be fully involved in designing and implementing the new service. This is particularly true of IT where the systems differ and where there will be costs associated with the transfer of data and control systems, including; programme management, Agresso, Verto and Technology	MEDIUM

		Forge	
Partnership does not flourish	MEDIUM	Management board will take close interest in how the service develops and take appropriate steps to ensure it flourishes	LOW
Client response	HIGH	Close engagement with client departments during service lead in, ensuring any doubts clients may have are understood and met	MEDIUM
Loss of capacity in anticipation of change	MEDIUM	Existing staff will be fully involved going forward and re-assured about their own positions	LOW
Threat to statutory compliance obligations	MEDIUM	Both councils have the same liabilities and are fully experienced in this area	LOW

Equalities, Human Rights and Community Cohesion

A desktop Equalities Impact Assessment has been undertaken and is not felt any further undertakings were required as no protected groups are affected.

Staffing/Workforce and Accommodation implications

The anticipated staffing position is as outlined below:

	RBWM	WBC	TOTAL	PROPOSED
Establishment	15	19	34	32
Vacancies	6	2	8	

The staffing levels normally equivalent, however the anticipated position is reflective of the current work volumes within each of the Council's (with less being seen in RBWM), as well as a restriction on recruiting new staff within RBWM (hence the lower establishment numbers).

This forecast assumes:

- (i) 1 Service manager will be redeployed within the enlarged team
- (ii) 2 RBWM staff will be redeployed outside Building Services
- (iii) New staff will be required
- (iv) No vacancies will be filled although posts will be reviewed and changed.

The new structure has not been agreed but will be once both authorities have approved the principle of the shared service. It will be necessary to transfer the RBWM staff to

WBC under TUPE. Their current terms and conditions of employment will continue to apply on transfer.

The new shared service will be managed by a Service Manager who will be responsible for all operational aspects of the service. It is anticipated that this post will be appointed from amongst the existing staff. Operationally, the service would be split into two main teams, one managed by a Capital Programme Manager and the other managed by a Service Contracts and Maintenance Manager, thereby focusing the work on appropriate outcomes. Flexibility within the structure will provide resilience in each team as well as across teams, thereby better utilising the staff.

WBC will have responsibility for support services including HR, payroll, financial services and IT although there will be overlap as the shared service is implemented and embedded.

Property and Assets

There are key property implications. The maintenance of the council's operational estate, and some service to non-operational estate management, including responsibility for fitness for purpose, suitability, standards of maintenance and statutory safeguards, rests with the teams being considered. An essential pre-condition of entering into the new arrangement will be confirmation by RBWM that the Wokingham service, which will lead the partnership, can deliver to the quality required.

There will be no transfer of property ownership, or ultimate liability under Health and Safety legislation, those responsibilities will continue to rest with the relevant authority.

Any other implications

The shared service will have responsibility for statutory compliance monitoring as agents for both Councils.

Consultation

In 2014 the (then) Head of Planning engaged with the other Berkshire unitary authorities to ascertain whether or not there was interest in joining a shared service. Only Wokingham Borough Council was interested at the time. WBC subsequently (November 2014) undertook its own research, which confirmed the position in Berkshire.

The (then) Head of Planning undertook some soft market testing with private sector suppliers in respect of outsourcing the service and concluded that the RBWM offering for Building Services was insufficient to justify procurement under the EC procurement rules.

Name of consultee	Post held and Department	Date sent	Date received	See comments in paragraph:
External				
Cllr Burbage	Leader of the Council			
Cllr Wilson	Lead Member for Planning	06/02/15 16/02/15	17/02/15	Throughout
Christabel	Acting Managing	06/02/15		

Shawcross	Director			
Andrew Brooker	Head of Finance	06/02/15		
Mark Taylor	Head of Libraries, Arts and Heritage Services	06/02/15		
Maria Lucas	Head of Legal Services	06/02/15		
Ann Pfeiffer	Education Officer, Schools Accommodation	06/02/15	11/02/15	
Kevin Mist	Head of Leisure Services	06/02/15		
Paul Cummings	Divisional Head of Engineering	06/02/15		
Chris Hilton	Director of Development and Regeneration	06/02/15 16/02/15	17/02/15	
Anna Stamper	Accountancy Team Leader	06/02/15		
Ruth Watkins	Group Accountant	06/02/15	09/02/15	
John Soper	Building Services Manager	06/02/15 16/02/15	09/02/15 17/02/15	Throughout
Chris Targowski	Cabinet Policy Manager	06/02/15	10/02/15	
Mark Shephard	Development and Property Manager	06/02/15	09/02/15	
Internal				
Billy Webster	Head of Support Services, Wokingham Borough Council	06/02/15	23/02/2015	Throughout
Rodney Hing	Operational Property Service Manager, Wokingham Borough Council	06/02/15	23/02/2015	Throughout
Cllr Ashwell	Deputy Executive Member for Regeneration and Communities, Wokingham Borough Council	06/02/15	23/02/2015	

Timetable for Implementation

Action	Complete by
Formal approval by RBWM	March 2015
Informal agreement by WBC	March 2015
Scope the service and consider the detailed implementation, management, procurement and staffing arrangements	May 2015
Formal approval by WBC	June 2015
Final agreements and signing of new	August 2015

partnership	
RBWM staff transfer, commence new service	September 2015

Appendices

Appendix 1: Building Services Delivery Options

FINANCIAL IMPLICATIONS OF THE RECOMMENDATION

The Council faces severe financial challenges over the coming years as a result of the austerity measures implemented by the Government and subsequent reductions to public sector funding. It is estimated that Wokingham Borough Council will be required to make budget reductions in excess of £20m over the next three years and all Executive decisions should be made in this context.

	How much will it Cost/ (Save)	Is there sufficient funding – if not quantify the Shortfall	Revenue or Capital?
Current Financial Year (Year 1)	(£30k)		Revenue
Next Financial Year (Year 2)	(£60k)		Revenue
Following Financial Year (Year 3)	(£60k)		Revenue

Other financial information relevant to the Recommendation/Decision

The financial position of both authorities has been shared and is currently being reviewed in a working group as part of due diligence.

In preparing the shared arrangements, the two authorities will have regard to:

1. Budget
2. Business planning
3. Financial regulations
4. Treatment of surpluses and deficits
5. VAT
6. Client billing arrangements

It is unlikely that Council overheads in total will reduce significantly as a direct result of this initiative but as the number of directly employed staff reduces it is clearly important that the opportunity is taken to reduce those back office support costs on a regular basis.

Assumptions

- The new shared service will undertake not less than the same level of activity currently across WBC and RBWM. The risk though of declining workload is recognised: in RBWM's case more schools have become academies and Leisure Services have transferred to a private contractor
- The new shared service will use the relevant procurement regulations from WBC as the commissioning authority (RBWM's contract regulations may have to be amended to reflect this).

- The proposed shared service structure will service the same activity with a reduction in overall headcount through sharing of management and administration.
- As the hosting authority, WBC's current salary levels, including grades and market supplements where applicable, will be applied to all new shared service roles. Staff terms and conditions of employment for RBWM staff that transfer under TUPE over will be protected for the first 18 months.
- No redundancies are anticipated as there are currently vacancies in both teams.
- Net deficit or surplus will be split 50:50 between the two councils.

The provision of services across the two organisations will build in an element of resilience, but will also enable some contractual arrangements to replace staff or to reduce existing costs through economies of scale. This will not necessarily release savings in the first year but should provide future savings equivalent to [10%] of the overall budget each year for the term of the arrangement.

In addition, any fees generated through the capital programme will be outlined in the end of year report, and a proportion returned to each organisation based on the capital works undertaken in that year, apart from a share which will be retained by the service for investment.

There is no plan to deliver facilities management (FM) and property asset management through the shared service. However, this is an option for the future which could deliver significant efficiencies (conservatively indicated to be around £200k). This is not under consideration now.

Cross-Council Implications

There will be limited impact on other Council services.

List of Background Papers

None

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Date: 17 July 2015	Version No. 5.3

APPENDIX 1: BUILDING SERVICES DELIVERY OPTIONS

	Option description	Benefits	Dis-benefits	Cost and practicalities	Risks
1	Wind up the service	Reduction in headcount	Considerable loss to clients Loss of corporate capacity and responsibility to its services would have to be discharged some other way	Redundancy costs Cost of replacement service (direct to users)	Client response Capacity loss Loss of synergy with establishments and Property Services Although a non-statutory service there are important statutory compliance obligations which would continue to fall on the Council
2	Status quo	Provides consistency and service assurance Establishment strength changes according to demand Fully accountable; vfm and service quality recognised and measurable Good internal communication and partnerships	Savings and competition for staffing could lead to lack of capacity and resilience Flexibility restricted as service shrinks Concern about staff morale in some areas	Current costs (including overheads) remain, savings assumed to be required	Continued uncertainty about service delivery Ability of current team to grow the business – could expand if given the resources
3	Promote shared service	Increases resilience and capacity through sharing of workloads Informal arrangement with other neighbouring councils or agencies e.g. social housing providers	Management and accountability affected Corporate overheads still have to be met and may increase Responses to service requests could be affected More customers to manage and satisfy	Some savings in informal approach (as SLS) TUPE would apply if formal shared service the preferred approach Cost savings may only be felt initially (through management consolidation)	Uncertainty about which other councils would wish to participate (other than WBC and RBWM) Staff resistance to change Service inadequately scoped and set up Changes of view of other partners
4	Outsourcing	Increases capacity and resilience Can provide opportunities for staff Less formal strategic	Loss of control Key staff members often used by new partner elsewhere Costs of corporate overheads usually	Long term financial commitment Usually more costly Annual charge is contractual and a first call on council revenue budget, irrespective of	TUPE will apply Soft market testing suggests no market demand for small services Prolonged and costly procurement process Service vulnerable to

		alliance with private sector provider possible	appreciably higher	council wish to cut budgets Client function will be required May be some difficulty in delivering statutory (non-profitable) services	market factors (consequences of new business failing to attract bigger market share) Client establishments may look elsewhere Staff may seek opportunity to move on Staff resistance to change Loss of synergy with establishments and Property Services Will require other services to give scale to make it worthwhile and secure vfm
5	Mutual	Keeps staff in place Gives new company opportunities elsewhere outside the councils	Uncertainty for customers and staff, but staff open to consider the option	Unlikely to be better value than present service. Council would have to guarantee workload initially and may have to act as guarantor of last resort.	Staff recognise the commercial and personal risks involved. Service vulnerable to market factors (consequences of new business failing to attract bigger market share)

APPENDIX 2: MAIN TERMS IN THE PARTNERSHIP AGREEMENT

Important note: these terms are not yet agreed between but are deemed acceptable. They are included here to indicate the scope of the partnership.

	Main Term	Description
1	The Service	Describes the scope and purpose of the service and gives the business and statutory background
2	Staffing	RBWM Building Services staff will transfer to WBC under TUPE. This sets out WBC's responsibilities
3	Support services	Confirms that these will be provided by WBC and include accounting, line management and corporate support. Charges for these services will be recovered from RBWM. Responsibility for staff performance, hiring and firing will rest with WBC. RBWM may wish to be involved in senior appointments (team leaders and above)
4	Accommodation and services	WBC will provide the office accommodation and associated services including IT (some may remain in RBWM to deliver customer service locally). Any works required to WBC's offices to accommodate the staff will be agreed in advance with RBWM and recoverable from RBWM
5	Data sharing	A protocol will be required and signed in advance of completion
6	Budget	This must be approved in advance of the commencement of services and subsequently. Any losses due to WBC's negligence will be met by WBC. More generally, operating surpluses and deficits will be split between the Authorities 50:50
7	Payment	Service charges will be set, and agreed, annually.
8	Service developments	Any proposals to expand or otherwise develop the service will have to be approved by the Partnership Board
9	Insurances	These will be WBC's responsibility
10	Monitoring and review	The Partnership Board will review performance on a frequency to be agreed. The relevant Lead Members and Heads of Service will meet periodically with the Service Manager. Performance will be measured against a set of KPIs (to be agreed).
11	Poor performance	A protocol will be agreed to deal with this, which will include scope for termination as a consequence
12	Termination	Can occur as a consequence of: <ol style="list-style-type: none"> 1. Poor performance as above 2. No fault (RBWM can serve 12 months' notice of withdrawal from the Agreement for whatever reason) 3. Breach
13	Redeployment	In the event of termination there is no obligation on either party to redeploy the staff although every effort would be made to do so. The Authorities will share any redundancy costs equally.