

Open Report on behalf of Pete Moore, Executive Director of Finance and Public Protection

Report to:	Executive
Date:	01 March 2016
Subject:	Revenue and Capital Budget Monitoring Report 2015/16
Decision Reference:	I010739
Key decision?	No

Summary:

This report provides an update on spending compared with budgets for the financial year which started on 1 April 2015.

The tables in this report show the actual income and expenditure for 10 months of this financial year, along with the projections for spendings and a comparison of the projections against the approved budgets.

Recommendation(s):

Note the current position on the revenue and capital budgets.

Alternatives Considered:

1. This report shows the actual revenue and capital expenditure to date, and expected projected outturns for 2015/16 therefore no alternatives have been considered.

Reasons for Recommendation:

To consider the Council's budget monitoring position and decide on any corrective action necessary.

1. Background

1.1 In summary:

- Total revenue spending is predicted to be £7.738m less than the total budget (excluding the projected underspendings on Schools budgets);
- Total revenue income is predicted to be £2.548m, less than the total budget as a result of reductions in funding;
- General reserves at the year end are forecast on this basis to be within the 2.5% to 3.5% range at the upper end, estimated to be at 3.5% of the total budget based on current spending; and
- Net capital spending is projected to be £22.883m less than the approved 2015/16 programme total.

DISCUSSION

Revenue

Table A (Position as at 29 January 2016)

	Revised Net Revenue Budget	Net Expenditure	Year End Forecast	Forecast Variance	Forecast Variance
	£'000	£'000	£'000	£'000	%
COMMISSIONING STRATEGIES					
Readiness for School	8,369	6,388	8,118	-252	-3.01
Learn & Achieve	36,113	23,587	35,489	-624	-1.73
Readiness for Adult Life	6,383	5,166	5,985	-398	-6.23
Children are Safe and Healthy	55,525	37,745	55,653	128	0.23
Adult Safeguarding	3,256	1,385	3,256	0	0.00
Adult Frailty & Long Term Conditions	93,094	39,147	92,906	-188	-0.20
Carers	2,044	901	1,432	-612	-29.95
Adult Specialities	47,243	49,240	46,818	-425	-0.90
Community Resilience & Assets	12,672	10,707	13,660	988	7.79
Wellbeing	38,528	35,131	36,329	-2,199	-5.71
Sustaining & Developing Prosperity Through Infrastructure	50,201	19,068	48,409	-1,792	-3.57
Protecting & Sustaining the Environment	23,849	18,726	25,001	1,152	4.83
Sustaining & Growing Business & the Economy	1,819	1,456	1,718	-101	-5.53
Protecting The Public	24,646	18,664	25,126	480	1.95
How We Do Our Business	8,333	7,020	8,655	322	3.86
Enablers & Support To Council's Outcomes	38,751	35,949	37,041	-1,710	-4.41
Public Health Grant Income	-32,672	-30,650	-30,650	2,022	-6.19
TOTAL COMMISSIONING STRATEGIES	418,154	279,630	414,945	-3,209	-0.77
OTHER BUDGETS					
Capital Financing Charges	49,878	-276	46,689	-3,188	-6.39
Contingency	2,515	0	2,515	0	0.00
Other Budgets	13,241	9,227	11,900	-1,341	-10.13
TOTAL OTHER BUDGETS	65,634	8,951	61,104	-4,529	-6.90
SCHOOL BUDGETS					
Schools (DSB)	467,648	184,804	466,070	-1,578	-0.34
Schools Related Expenditure (DSB)	23,168	16,368	22,541	-627	-2.71
Dedicated Schools Grant	-492,049	-210,506	-492,049	0	0.00
Schools Budgets (Other Funding)	-3,763	-6,135	-3,763	0	0.00
TOTAL SCHOOL BUDGETS	-4,996	-15,469	-7,201	-2,205	44.14
TOTAL EXPENDITURE	478,792	273,112	468,848	-9,944	-2.08
INCOME					
Revenue Support Grant	-94,670	-83,189	-94,670	0	0.00
Business Rates	-106,057	-85,461	-103,996	2,060	-1.94
Council Tax	-237,253	-190,048	-237,561	-307	0.13
Other Non Specific Grants	-16,110	-14,112	-15,315	795	-4.94
TOTAL INCOME	-454,090	-372,811	-451,542	2,548	-0.56
USE OF BALANCES					
Use of Balances - Earmarked Reserves	-24,401	-4,072	-24,401	0	0.00
Use of Balances - General Reserves	-300	-300	-300	0	0.00
TOTAL USE OF RESERVES	-24,701	-4,372	-24,701	0	0.00
TOTAL	0	-104,071	-7,395	-7,395	

1.2 Ongoing issues with Agresso means that Budget Holders, Budget Managers and the supporting finance team are only able to produce limited information that can be used to estimate the financial outcome at the end of 2015/16.

1.3 However, Officers continue to have a degree of oversight and are able to identify issues that have or will arise over the coming months, through the use of legacy systems, spreadsheets and performance information, along with discussions with budget holders, and managers. The experience, close working relationship and knowledge of those involved provide a level of assurance in addition to the pre-existing systems available to us.

Children's Services

1.4 **Readiness for School** has a £0.252m underspend - This commissioning strategy covers Children's Centre costs, commissioned services and early education. The underspend is mainly due to vacancies held whilst awaiting the outcome of the staffing consultation process.

1.5 **Learn and Achieve** £0.624m underspend - This commissioning strategy covers Home to School/College Transport, Children with Disabilities, Statementing Process and Interventions, Schools Improvement and other School Services. The majority of the underspend relates to Home to School/College Transport and is due to a combination of a reduction in the number of entitled pupils which has allowed for contracts to be affected financially and continued extensive efforts to achieve efficiency savings. Whilst this information is based on invoices for the new academic year this budget continues to be a difficult area to predict and this level of underspend should be treated with some caution.

1.6 **Readiness for Adult Life** £0.398m underspend – £0.317m of the underspend relates to additional income at the Lincolnshire Secure Unit.

1.7 **Children are Safe and Healthy** £0.128m overspend - An increase in the number of Looked After Children some of which have complex needs, has led to an expected overspend on out of county placements of £1.694m and looked after children £0.858m. These budget pressures have been partially met through the one-off funding devolved to areas from the Legal Shared Services underspend, the 2014-2015 carry forward and ad-hoc cost reductions such as current year legal spending.

Adult Care (Adult Safeguarding, Adult Frailty & Long Term Conditions, Carers, and Adult Specialities)

1.08 Based on information received up to 31 January 2016 our best estimate is that Adult Care will produce an underspend of £1.225m against a budget of budget of £145.637m.

1.09 Areas of ongoing concern include the impact of the recent changes to the homecare service within the Adult Frailties commissioning strategy which has

resulted in additional Direct Payment growth and an increase in Short term care placements through the use of deficit beds.

1.10 Residential placement activity has seen an overall reduction in the current financial year; placement numbers for the current year are lower than same time last year with base budget placements showing a reduction when compared to the same time last year, resulting in a consistently lower placement numbers in long term care this year when compared to 2014/15.

1.11 Within Adult Specialties Commissioning Strategy there have been fewer Learning Disability residential placements made than expected in the current year to date but these may yet come through prior to year-end. This has resulted in an under spend on Residential and Nursing Care budgets in 2015-16. There has also been some success in transferring costs to other Local Authorities through challenge of Ordinary Residency rules.

1.12 The Carers Commissioning Strategy has seen a reduction in the projected number of Direct Payments that will be made to carers. This is primarily due to the slower than anticipated uptake in carer activity following changes brought about by implementation of the Care Act 2014, it is anticipated numbers will rise in the final months of the current financial year. The reduction in care activity has also had an impact on a number of other carers services delivered on behalf of Adult Care, again it is anticipated that service activity will increase over time.

1.13 Based on income collected as at the end of December for Debtor/Non Residential and Direct Payments income is significantly higher than expected, mainly due to Direct Payment refunds through audits that have been carried out. Work is being undertaken to ensure the income has been paid, to ensure there is not an issue with bad debts in 2016/17.

1.14 Due to delays in the implementation of Mosaic the additional income to be derived from the review of the Contributions Policy (now agreed by the Executive) will be delayed. For each quarter delay there is a predicted loss of additional income of £0.250m. As Mosaic seems unlikely to be implemented before April 2016 this will reduce anticipated income by £0.250m in 2015/16.

Community Resilience & Assets

1.15 There is currently an overspend of £0.988m showing for this area which mainly relate to Customer Service Centre (CSC) charges from Serco (£0.652m), and Chance to Share sports centre costs (£0.307m). The savings for the CSC are reliant upon requests being moved to less expensive self service methods, and a project to progress this is currently underway.

Wellbeing

1.16 The Wellbeing commissioning strategy is currently projecting an underspend of £2.199m which is a reflection of variances in a number of areas. A number of

Health Improvement contracts which are activity based are projected to be underspent (£0.286m). Staff vacancies are currently being held to assist with any future savings required from staff reductions (£0.521m). The smoking cessation contract has been through a re-procurement process and the variance in activity during this time has created a drop in expected costs for the related prescribing charges we are responsible for (£0.373m). The Wellbeing and Housing Related Support Contracts have been able to bring forward some savings from their activity which is being reported as a projected underspend (£1.092m). There continues to be pressure on the Coroners budget, mainly due to the impact of long inquests and the number of deaths requiring coroner services, this is currently projected as an overspend for this year (£0.195m).

Sustaining and Developing Prosperity Through Infrastructure

1.17 Within the Heritage and Tourism Operation and Development budget there is an expected underspend of £0.927m, due to additional income from visitors to Lincoln Castle.

1.18 An underspend of £0.865m is also expected on Highway Asset Maintenance and Network Management Budgets due to the level of staff vacancies currently being held.

Protecting and Sustaining the Environment

1.19 Waste Management has an expected overspend of £1.269m, due to increases on prices and volumes.

Protecting the Public

1.20 The Protecting the Public commissioning strategy is currently projecting an overspend of £0.480m which is mainly attributable to the Fire & Rescue Service. The implementation of the crewing changes were approved as part of the Integrated Risk Management Plan, however, there has been a delay in these being implemented due to concerns raised by the Fire Brigade Union, which has created a cost pressure for the service (£0.208m). There are also new cost pressures from the service relating to a requirement for back paying public holiday entitlements for retained firefighters (£0.055m), and loss of commercial income (£0.200m) from reduced opportunities for the service to provide training to other fire and public sector bodies.

How We Do Our Business

1.21 How We Do Our Business is currently forecasting a year end overspend of £0.322m. The most significant variance is:

- An overspend of £0.342m in Budget and Policy Framework - Finance and Audit. This is due to the Finance restructuring being being deliberately implemented later than originally anticipated, to assist with issues arising from the Agresso Implementation.

Enablers and Support to Council's Outcomes

1.22 Enablers and Support to Council's Outcomes is currently forecasting a year end underspend of £1.710m. The most significant variances are:

- An underspend of £0.699m in Property Strategy and Support. This is due to the receipt of backdated rental income from the Probation Service for their occupation of Boston County Hall Annex (£0.250m), additional income from new tenants of £0.116m and £0.322m estimated saving from vacating City Hall;
- An underspend of £0.211m in People Strategy and Support. The underspend includes occupational health core payments where additional budget for increased physio activity has not been required (£0.059m), a reduction in the number of employees entering the Graduate programme (£0.058m), a reduction in the Corporate Leadership Management Development and Learning and Development Programmes (£0.052m), and lower than expected DBS checks (£0.023m);
- An underspend of £0.507m in Legal. This is due to income generation continuing to be higher than the set target for 2015/16;
- An underspend of £0.292m in Commissioning. This is due to various staff vacancies across the service; and

1.23 ICT Strategy and Support is currently forecasting to be on target at year end, however, close monitoring of contract payments and the cost of running legacy finance and social care systems will be required.

Public Health Grant Income

1.24 In June the Government announced £3bn of in year savings to government department budgets for 2015/16. Part of this reduction was applied to the Public Health grant payable to local authorities. This has resulted in the Council receiving £2.022m less Public Health grant than anticipated. This shortfall will be met from the Public Health grant reserve created from underspends of this grant in previous years.

Other Budgets

1.25 **Capital Financing Charges** are currently projecting an underspend of £3.088m. Capital financing charges are lower than originally planned due to slippage in the capital programme. This has reduced the borrowing requirement for the year and hence interest payments on borrowing. The Council also plans to use internal balances to finance some of the capital programme in 2015/16, instead of taking external borrowing. This also reduces interest payments on borrowing. This slippage has also led to increased balances being available for investment during the year, and so interest generated from investments is projected to be £0.100m in excess of budget.

1.26 **Other Budgets** are projecting an underspend of £1.341m. Significant variances include:

- Corporate Redundancy £0.775m underspend – Whilst expected redundancy costs are likely to be lower than initially expected, part of this underspend also relates to the redundancy costs for Public Health employees now being charged against the Public Health grant.
- Other Budgets are projecting an underspend of £0.566m. This includes: £0.200m which was set aside to fund the additional cost of Council Tax administration which has not been required in 2015/16 and £0.432m additional grant income, offset by a small overspend of £0.070m from the second homes scheme and from a contribution to single persons discount reviews undertaken by the district councils.

Schools Budgets

1.27 School Budgets £2.205m underspend (0.45% of Lincolnshire's overall DSG) – Budgets held centrally within the ring-fenced 2015-2016 Dedicated Schools Grant (DSG) were once again set prudently due to the demand led and volatile nature the service demands. In line with the DfE regulations any under or overspends will automatically be carried forward to the next financial year and the local authority will consult the Schools Forum on its use.

Council's General Funding

1.28 The Council's general funding is currently forecast to be £2.548m less than the revenue budget approved at full Council in February 2015. The most significant reasons for this forecast reduction in funding are as follows:

- **Business Rates** - £0.647m (less than was budgeted for). City of Lincoln Council originally declared a surplus of £0.464m on the business rates element of the collection fund which was later revised to a deficit of £0.183m.

- **Business Rates - Pooling with Districts** - £1.426m (less than was budgeted for). The income we have received from business rates pooling for 2014/15, is £0.573m less than originally anticipated. Also the forecast for 2015/16 is now £0.853m less than budgeted.
- **Council Tax** - £0.307m (more than was budgeted for). For 2015/16, City of Lincoln Council only included the distribution of the estimated surplus for 2014/15 and did not include the distribution of an accumulated surplus from previous years resulting in additional £0.307m due to the County Council.
- **Education Services Grant** - £1.124m (less than was budgeted for). The forecast has been revised to reflect a rate reduction.
- **New Homes Bonus Returned Funding Grant** - £0.329m, (more than was budgeted for). At the time of budget setting, the Council had not been notified that we would be receiving this funding in 2015/16. This is funding that was originally allocated from the Local Government Finance Settlement to fund New Homes Bonus with a commitment from the Government, that any unused funding would be returned to local authorities.

Use of Balances

1.29 The Council planned to use £21.871m from the Financial Volatility Reserve to balance the Council's budgets in 2015/16 and £0.300m from the General Fund to keep this balance at 3.5% of the Council's budget requirement. A further £2.530m has been drawn down from other earmarked reserves into the revenue budget.

Capital Programme

Table B (Position as at 29 January 2016) – part 1

Capital Programme	Gross Actual Expenditure	Gross Revised Budget	Gross Latest Forecast	Gross Forecast Variance	Net Actual Expenditure	Net Revised Budget	Net Latest Forecast	Net Forecast Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Children's Services								
<u>Readiness for School</u>								
Other Readiness for School	337	0	461	461	337	0	0	0
Early Years Sufficiency/Extended Provision	0	153	23	-130	0	153	23	-130
Sub Total	337	153	484	331	337	153	23	-130
<u>Learn and Achieve</u>								
Devolved Capital	772	1,325	1,500	175	-566	-19	0	19
Provision of School Places (Basic Need)	7,453	11,434	11,505	71	-4,020	0	0	0
School Condition / Maintenance Capital	333	5,359	353	-5,006	333	-63	0	63
School Modernisation / Condition Capital	947	122	1,092	970	-4,475	122	59	-63
School Access Initiative	3	128	128	0	3	128	128	0
Academy Projects	70	1,290	321	-969	86	1,290	196	-1,095
Other Learn and Achieve	737	1,345	574	-770	737	1,345	87	-1,258
Sub Total	10,315	21,003	15,474	-5,529	-7,901	2,803	470	-2,333
<u>Readiness for Adult Life</u>								
Lincolnshire Secure Unit	161	-4	164	168	-95	-4	0	4
Sub Total	161	-4	164	168	-95	-4	0	4
<u>Children are Safe and Healthy</u>								
Universal Infant Free School Meals Capital	1,565	0	2,150	2,150	465	0	0	0
Foster Capital	239	82	300	218	239	82	300	218
Short Breaks for Disabled Children	2	20	3	-17	2	20	0	-20
Sub Total	1,805	102	2,453	2,351	706	102	300	198
Adult Care								
<u>Adult Frailty, Long Term Conditions and Physical Disability</u>								
Adult Care	0	2,365	2,365	0	-2,971	490	490	0
Better Care Fund - Disabled Facility Grants	0	2,970	2,970	0	-1,875	-19	-19	0
Sub Total	0	5,335	5,335	0	-4,846	471	471	0
Community Wellbeing and Public Health								
<u>Community Resilience and Assets</u>								
Libraries	45	1,095	300	-795	45	1,095	300	-795
Sub Total	45	1,095	300	-795	45	1,095	300	-795

Table B (Position as at 29 January 2016) – part 2

Capital Programme	Gross Actual Expenditure £'000	Gross Revised Budget £'000	Gross Latest Forecast £'000	Gross Forecast Variance £'000	Net Actual Expenditure £'000	Net Revised Budget £'000	Net Latest Forecast £'000	Net Forecast Variance £'000
Economy and Place								
<u>Sustaining and Developing Prosperity Through Infrastructure</u>								
Highways Asset Protection	30,021	32,980	32,980	0	-1,047	1,968	1,968	0
Integrated Transport	5,024	7,192	7,192	0	1,465	3,880	3,880	0
Lincoln Eastern Bypass	31	35,291	2,000	-33,291	31	2,000	2,000	0
Lincoln East-West Link	6,366	10,375	10,375	0	6,366	10,375	10,375	0
Grantham Southern Relief Road	3,424	9,337	9,337	0	2,576	137	137	0
A16/A1073 Spalding to Eye Road Improvement	276	191	191	0	276	191	191	0
Grantham Growth Point	0	2,264	2,264	0	0	2,264	2,264	0
Lincolnshire Waterways	181	993	693	-300	179	993	693	-300
Historic Lincoln	1,773	1,809	1,809	0	5,654	-2,143	-2,143	0
Street Lighting Transformation	2	400	400	0	2	400	400	0
Other Sustaining and Developing Prosperity	543	-172	-197	-25,234	543	-172	-197	-25
Sub Total	47,641	100,661	67,044	-33,616	16,044	19,894	19,568	-325
<u>Protecting and Sustaining the Environment</u>								
Flood Defence	0	6,000	6,000	0	0	6,000	6,000	0
Other Protecting and Sustaining the Environment	2,178	4,436	4,436	0	1,487	4,436	4,436	0
Energy from Waste	0	113	113	0	0	113	113	0
Sub Total	2,178	10,549	10,549	0	1,487	10,549	10,549	0
<u>Sustaining and Growing Business and the Economy</u>								
Skegness Countryside Business Park	514	1,053	1,053	0	514	1,053	1,053	0
Other Sustaining and Growing Business and the Economy	-39	266	266	0	-588	266	266	0
Sub Total	474	1,318	1,318	0	-74	1,318	1,318	0
Finance and Public Protection								
<u>Protecting the Public</u>								
Fire and Rescue and Emergency Planning	1,290	2,693	2,693	0	1,290	2,693	2,693	0
Fire Fleet Vehicles and Associated Equipment	530	1,183	1,183	0	530	1,183	1,183	0
Youth Offending	0	26	26	0	0	26	26	0
Sub Total	1,820	3,902	3,902	0	1,820	3,902	3,902	0
<u>Enablers and Support to Council's Outcomes</u>								
Broadband	6,910	17,909	10,765	-7,144	1,733	13,409	6,265	-7,144
Infrastructure and Refresh Programme	504	2,601	472	-2,129	504	2,601	472	-2,129
Replacement ERP Finance System	0	2,812	0	-2,812	0	2,812	0	-2,812
Care Management System (CMPP)	1,049	1,781	1,855	74	1,049	1,781	1,855	74
IMP Development	10	38	10	-27	10	38	10	-28
ICT Development Fund	0	2,690	0	-2,690	0	2,690	0	-2,690
Property	4,069	7,172	6,862	-310	4,069	7,172	6,862	-310
Property Rationalisation Programme	77	5,991	1,528	-4,464	77	5,991	1,529	-4,463
Sub Total	12,620	40,993	21,492	-19,501	7,442	36,493	16,992	-19,501
<u>Other Programmes</u>								
New Developments Capital Contingency Fund	0	2,000	2,000	0	0	2,000	2,000	0
Sub Total	0	2,000	2,000	0	0	2,000	2,000	0
Total Programme	77,396	187,107	130,515	-56,592	14,965	78,776	55,893	-22,883

1.30 The capital programme comprises a series of schemes/projects which often span a number of years. Where a scheme/project is known to be exhibiting a material variance to its spend profile this will be described in the narrative associated with that Director area.

Children's Services

1.31 Children's Services Capital are currently projecting a variance within the current year budget of £2.261m. Whilst it is not anticipated that this will be spent in the current financial year, it has been committed on projects in future years.

Community Wellbeing and Public Health

1.32 The expected underspend of £0.795m is due to slow take up of spend on the library hubs.

Enablers and Support to Council's Outcomes

1.33 **Property and Property Rationalisation Programme** are currently forecasting a year end underspend of £4.773m. The most significant variance is in the Property Rationalisation Programme £4.400m due to slippage in the Sleaford new build project. There is also projected a small underspend on Disabled Access (£0.060m) and Asbestos (£0.250m) due to works being carried out in previous years and the number of schools becoming Academies.

1.34 The **Broadband Programme** is currently projecting an underspend of £7.144m. This is due to driving cost efficiencies with BT throughout the programme life-cycle. Work with BT has adjusted the deployment plan to deliver the best cost and time efficiencies for the programme.

1.35 **ICT** area of the capital programme is currently projecting an underspend of £7.585m. The most significant variances are:

- Infrastructure and Refresh Programme slippage of £2.129m due to a reduced requirement on the refresh programme in 2015/16;
- Replacement ERP Finance System slippage of £2.812m due to milestones not being completed for signed off and payment; and
- ICT Development Fund underspend of £2.690m. This budget funds IT development schemes across the Council. To date there have been no successful requests to fund schemes in 2015/16.

1.36 The Care Management System (Mosaic) scheme is currently projecting a small overspend, however, due to the delay in system implementation there are expected to be additional costs, these are expected to be covered by budget carried forward from 2014/15 and a potential underspend on the infrastructure/Refresh budget.

Other Programmes

1.37 For 2015/16 the Council set aside £15.000m in a New Developments Capital Contingency Fund. To date £13.000m has been allocated from this reserve. This has been utilised to fund:

- Foster Care Capital Schemes (£0.500m);
- Bourne Waste Recycling Centre (£1.450m);
- Flood and Water Risk Management Schemes (£0.650m);
- Canwick Road Highways Scheme (£1.500m);
- Transforming Street Lighting in Lincolnshire (£6.400m)
- Boston Household Waste Recycling Centre (£1.500m)
- Lincoln Castle (£1.000m)

Capital Financing

1.38 The following table sets out the financing of the net capital programme:

NET CAPITAL PROGRAMME FUNDING	
Source of Financing	£'000
Revenue Contributions to Capital	5,362
Capital Receipts	2,000
Borrowing	69,337
Use of Other Reserves (Coming Through Revenue Funding)	2,077
TOTAL FUNDING	78,776

2. Conclusion

2.1 The Council's current position on the revenue budget and capital programme are within the report for the Executive to note.

3. Legal Comments:

The Report sets out an update on spending compared with budgets for the financial year starting on 1 April 2015 to assist the Executive to monitor the financial performance of the Council.

4. Resource Comments:

The report indicates that both the current year revenue and capital budgets are projected to be spending within the resources available and therefore no additional call on the reserves of the Council will be required within the current financial year.

5. Consultation

a) Has Local Member Been Consulted?

n/a

b) Has Executive Councillor Been Consulted?

Yes

c) Scrutiny Comments

This Report will be considered by the Overview and Scrutiny Management Committee at its meeting on 25 February 2016 and the Committee's comments will be reported to the Executive.

d) Policy Proofing Actions Required

There are none required with this report. The consideration for the contents and subsequent decisions are all taken with regard to existing policy.

6. Background Papers

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

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