



Executive

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

Report to:	Executive
Date:	05 February 2019
Subject:	Council Budget 2019/20
Decision Reference:	I016572
Key decision?	Yes

Summary:

This report asks the Executive to propose to the full Council the Council's budget and council tax in light of the provisional local government settlement and consultation comments on its initial proposals.

The Executive is also asked to consider prudential targets in relation to capital financing and other treasury management matters and to recommend to full Council the Flexible Use of Capital Receipts Strategy for 2019/20.

Recommendation(s):

That the Executive:

1. Consider the effect of the updated funding available and revenue expenditure as noted in paragraphs 1.3 to 1.19, APPENDIX A and APPENDIX B of the report;
2. Consider the Equality Impact Analysis at APPENDIX C and the consultation comments as shown in APPENDIX I and presented at the meeting;
3. Subject to recommendation 4 below approve for recommendation to full Council:
 - a) the revenue budget for 2019/20 shown in APPENDIX D of the report;
 - b) the capital programme for 2019/20 shown in Table A and APPENDIX E of the report;
 - c) the levels of council tax proposed in Table B of the report including the increasing of council tax in 2019/20 by 4.95%;

d) the prudential indicators for 2019/20 shown in APPENDIX G of the report; and

e) the Flexible Use of Capital Receipts Strategy for 2019/20 attached at APPENDIX H of the report.

4. Request the Leader, to review and amend the Executive's budget recommendations to the County Council, as appropriate, in light of the final Local Government Settlement, council tax and business rates information from the Lincolnshire District Councils if received between the Executive meeting and the County Council on 22 February 2019.

Alternatives Considered:

1.	The proposals for the revenue budget, capital programme and council tax as described in this report.
2.	Higher levels of spending and consequently higher levels of council tax in future years.
3.	Lower levels of spending and consequently lower levels of council tax in future years.

Reasons for Recommendation:

- The recommended option is proposed because it uses a mixed approach for dealing with the reductions in government grant income for the Council:
 - the increase in Council Tax of 4.95% allows the Council to reduce the impact of income lost from government funding in the final year of the four year funding settlement;
 - savings on service expenditure are proposed to rebalance future spending with the funding which will be available to the Council; and
 - one-off use of reserves allows the Council to smooth the effect of funding reductions and allow time to develop new service delivery models.

1. Background

1.1 The Executive, at its meeting on 18 December 2018, proposed the Council's budget for 2019/20 for consultation. This budget report and appendices are attached for information at **APPENDIX A**. The Local Government Provisional Finance Settlement announcement was received on 13 December after the Executive reports had been issued, so an assessment of this announcement was shared with the Executive and published, with the 18 December budget proposals,

on the Council's website at the beginning of January. This assessment of the provisional settlement is attached to this report at **APPENDIX B**.

1.2 Further information relating to Council Tax and Business Rates has become available since publication of the above budget proposals. These implications are described below and reflected in the appendices to this report.

Council Tax

Council Tax Base

1.3 District Councils have until 31 January 2019 to confirm their Council Tax Base and surplus/deficit position on the Council Tax element of the Collection Fund. The report to the Executive on 18 December 2018, assumed no increase in the council tax base and no collection fund surplus or deficit.

1.4 At the time of preparing this report the County Council has received provisional figures from each one of the seven District Councils. The figures received show an increase in the tax base for these five Councils collectively of 1.65%. This will provide the Council with additional Council Tax income of £4.804m per annum at the proposed new council tax levels.

1.5 All of the District Councils have submitted the provisional position on the council tax elements of their Collection Funds. There is a net surplus attributable to the County Council of £2.670m, which is a one off addition to income for 2019/20. An update to this will be tabled at the Executive meeting on 5 February once figures have been confirmed by all of the Lincolnshire District Councils.

Council Tax Increase

1.6 The Secretary of State in the provisional Local Government Finance Settlement announced the referendum threshold for the general element of Council Tax would remain at 3.00% for 2019/20. The regulations regarding the Adult Care Precept remain unchanged from the 2017/18 settlement and the Council's budget proposals include a 2.00% increase in this element of the Council Tax in 2019/20, following a 2.00% increase in each of the years 2017/18 and 2018/19. This means that the Council has utilised its ability to set an Adult Care Precept at the maximum level allowed of 6.00% in total.

1.7 In light of the Provisional Local Government Settlement the Executive is proposing a Council Tax increase of 4.95%, which is 1.00% higher than had previously been assumed for 2019/20 in the report to the Executive in December 2018. An Impact Analysis has been completed for this increase and is attached at **APPENDIX C**. The equality impacts are addressed further below in part 2 of the report 'Legal Issues'.

Business Rates

1.8 The District Councils have until 31 January to provide business rates returns showing:

- The position on the business rates element of the collection funds; and
- The value of the section 31 compensation grant due to the County Council.

1.09 At the time of preparing this report, the Council had not received notification of provisional collection fund positions from any of the seven District Councils. As with Council Tax, any surplus or deficit from business rates collection will only have a one off effect on the 2019/20 budget. The current working assumption within the budget presented in this report is that of a total business rates collection fund deficit of £0.250m (deficit in 2018/19 was £0.174m).

1.10 The Government confirmed that it will compensate local authorities in full for the continuation of the business rates cap, small business rates relief and rural rate relief by way of a section 31 grant, as in previous years.

1.11 At the time of preparing this report the Council had not received provisional notification from any of the District Councils in respect of section 31 grants. An assumption has been made that the total of business rates section 31 grants for 2019/20 will be in the region of £4.300m but the actual amount cannot be confirmed until the end of January.

1.12 An update will be tabled at the Executive meeting on 5 February on both of these aspects of business rates funding once returns have been received from all of the Lincolnshire District Councils.

Business Rates Pilot

1.13 The Provisional Local Government Finance Settlement announced that the Council, along with its District Council partners and North East Lincolnshire Council, had not been successful in securing a continuation of the 2018/19 business rates pilot into 2019/20. The Council will therefore revert to being in a business rates pool, as was the case in 2017/18. An assumption of pooling gains to the Council of £2.400m has been built into the budget.

Update to Contribution from Reserves following the Executive meeting 18 December 2018

1.14 The report to the Executive in December 2018 showed that a contribution of £23.292m from the Council's Financial Volatility Reserve would be required to balance the budget in 2019/20. This was prior to the Local Government Provisional Finance Settlement announcement, which included announcements of one-off funding increases such as an increase to the Rural Services Delivery Grant and a share of the surplus in the National Business Rates Levy account. Appendix B provides further details on these changes. Implementing the Provisional Finance Settlement changes to the budget, as well as the impact of the decision made by the Executive on 18 December 2018 to remove the proposed saving for Heritage Services, has resulted in a reduction in the budget deficit for next year. As a result, the contribution from the Financial Volatility Reserve required to balance the budget stands at £15.593m prior to any decisions to be taken on the use of additional income outlined in the next paragraph.

Implications of additional Revenue Income

1.15 The changes to Council Tax and Business Rates income set out in paragraphs 1.3 to 1.12 above has increased the Council's income for 2019/20 by £10.257m. This figure comprises: £2.783m arising from an additional 1% increase in council tax; £4.804m resulting from the increase in the Council Taxbase (provisional); £2.670m which is the Council Tax Collection Fund surplus (provisional).

1.16 The Executive is therefore asked to consider the potential use of this additional income. This could be used:

- To reduce the amount of funding required from the Financial Volatility Reserve to set a balanced budget in 2019/20; or
- To fund additional spending by the Council or reduce the savings required to be made; or
- To reduce the planned increase of 4.95% in Council Tax.

1.17 It is recommended that this net additional funding is used to reduce the contribution required from the Council's reserves to meet the 2019/20 budget shortfall. There is still uncertainty regarding the outcomes of the final position on the business rates income, particularly regarding the collective positions on the collection fund. Overall levels of funding to local government have reduced for 2019/20 and will continue to reduce in future years. Use of this funding to smooth the effect of these reductions will allow the Council more time to develop new service models. Continuing to reduce service spending whilst securing additional income from an increase in Council Tax by 4.95% should make the Council more resilient to the pressures caused by reduced government funding.

1.18 Whilst the use of this additional income reduces the contribution from reserves further to £5.336m in 2019/20 there still remains uncertainty regarding the final position on business rates, collection fund surplus/deficit and section 31 grants. There is also a significant amount of uncertainty over the detail of how the future local government funding regime will work and how this will impact on the Council's financial position. It would therefore be prudent to retain resources within the Financial Volatility Reserve to deal with these uncertainties and challenges. It is this recommendation that is reflected in the budget at **APPENDIX D**.

1.19 It is also recommended that if there is net additional income due to the Council from the business rates collection fund positions and the business rates section 31 compensation grants, this is also used to reduce the call on the Financial Volatility Reserve in 2019/20 to maximise the amount available in reserves to be utilised in future years.

Capital Programme

1.20 The proposed capital programme is summarised in **TABLE A** below. Full details of the Council's capital programme are set out at **APPENDIX E**.

TABLE A –Capital Programme 2018/19 to 2019/20 (plus future years to 2026/27)

Capital Programme	2018/19 £m	2019/20 £m	Future Years £m
Gross Capital Programme	188.308	178.500	196.816
Less: Grants and Contribution	-99.044	-59.547	-50.761
Net Programme Funded by LCC	89.264	118.953	146.055
Funded by:			
Revenue Funding	6.705	0.600	0.000
Borrowing	70.080	118.353	146.055
Use of Capital Grants Unapplied	13.362	0.000	0.000
Use of Reserves	-0.883	0.000	0.000
Total Funding by LCC	89.264	118.953	146.055

1.21 There has been no change in the capital programme for 2019/20 since the programme was reported to the Executive on 18 December 2018, however some minor corrections have been made to the programme for future years which has reduced the net programme from £152.054m to £146.055m .

Council Tax Rates

1.22 In light of the Provisional Local Government Finance Settlement the Executive is now minded to propose a Council Tax increase of 4.95% (2.95% for general Council Tax, plus a further 2.00% for the social care 'precept'). The Secretary of State announced the Government's proposed referendum thresholds for 2019/20 would remain at 3.00%, with a number of exceptions. Authorities with Adult Care responsibilities will be able to increase Council Tax up to 6.00% over the three years period (2017/18 to 2019/20) and by up to 3.00% in the first two years, as long as the authority can demonstrate that this additional funding is being allocated to Adult Care Services. The Council proposes an increase for the Adult Care Precept of 2.00% in 2019/20, which would mean that the full 6.00% increase will have been applied evenly between 2017/18 and 2019/20. It is on this basis that the Council proposes to increase Council Tax by 4.95%.

1.23 The recommended increase of 4.95% (2.95%, plus a further 2.00% for the social care 'precept') is shown in **TABLE B** below:

TABLE B – County Council element of the council tax

County Council element of the council tax	2018/19	2019/20
Band D council tax	£1,231.47	£1,292.40
Increase over previous year	4.95%	4.95%

1.24 The effect of this increase on all Council Tax bands can be found at **APPENDIX F**.

1.25 Under section 52ZB of the Local Government Finance Act 1992, the Council as a major precepting authority must, in setting its precept, determine whether its relevant basic amount of council tax for the financial year under consideration is excessive. That question must be determined by the Council in accordance with any principles determined by the Secretary of State and approved by a resolution of the House of Commons. Whilst those principles have not been approved at the date of preparing this report, notification has been given that for 2019/20 the principles will provide for a 2.00% increase in council tax for expenditure on adult social care and a 3.00% increase in council tax for other expenditure. Applying those principles the Executive can determine that the recommended council tax increase is not excessive.

Prudential Indicators

1.26 The Council is required to agree targets for specified prudential indicators in relation to capital financing and other treasury management matters. The Council also sets its own targets in addition to the statutory ones. The main purpose of these targets is to ensure that the Council’s capital financing, in particular its long term borrowing, is prudent, affordable and sustainable. The government issued revised statutory guidance on local government investments, which came into effect on 1 April 2018 and as a result two new prudential indicators have been set for 2019/20 relating to proportionality. These indicators are designed to ensure that the proportion of council funds which may be impacted by investment-related risks is limited to a reasonable sum. The proposed targets are set out in **APPENDIX G**.

1.27 One of the key targets in the Council’s Financial Strategy, is that “the repayment of external debt including interest will be less than 10% of annual income from general government grants, Dedicated Schools Grant and council tax.” This is projected to increase to 7.00% by 2021/22 from 5.04% in 2018/19.

Final Local Government Finance Settlement

1.28 The government grant allocations assumed in the budget proposals are those announced in the Provisional Local Government Finance Settlement. These allocations may be altered in the Final Settlement, although major changes are not expected. At the time of preparing this report, the date of the Final Settlement is not known but expected to be in early February. An update will be tabled at the

Executive meeting on 5 February if there are any amendments required arising from the final Local Government Finance Settlement.

Flexible Use of Capital Receipts Strategy

1.29 In September 2016 County Council approved the Council's Efficiency Plan and flexible use of capital receipts to fund transformation for the three year period from 2016/17 to 2018/19. This plan allowed the Council to sign up to the four year funding deal offered by government for the period 2016/17 to 2019/20. The Efficiency Plan included the Council's Flexible Use of Capital Receipts Strategy. Under a Direction issued pursuant to sections 16 and 20 of the Local Government Act 2003 the Council is directed to treat as capital, expenditure that is designed to generate ongoing revenue savings or transform services to reduce costs and is properly incurred for the financial years commencing on 1 April 2016, 2017 and 2018.

1.30 It has been acknowledged by the government that the Council operates in a society that is constantly changing. Therefore in December 2017, the government set out further measures to support the Councils to deliver services. One of these measures is the extension of the use of capital receipts to help meet the revenue costs of transformation for a further 3 years to April 2022.

1.31 The Council is required to have regard to Guidance issued by the Secretary of State which states that Councils should prepare at least one Flexible Use of Capital Receipts Strategy for each of the above financial years. The proposed Flexible Use of Capital Receipts Strategy for 2019/20 is attached at **APPENDIX H** and sets out the plan for using capital receipts flexibly for transformation and the impact this has on the Council's Prudential Indicators. This Strategy complies with the Guidance, and will be complemented by an annual report after the end of the financial year setting out the savings and transformational benefits achieved by the Strategy.

Budget Consultation

1.32 Consultation comments made so far on the budget proposals and the ways in which these are reflected in the final proposals, are detailed in **APPENDIX I**. The Executive must consider these comments in arriving at its recommendations in relation to the final budget.

1.33 At the time of writing this report, a number of consultation events were still to be held. Therefore, an expanded **APPENDIX I** to this report will be tabled and presented to the Executive at the meeting on 6 February to allow any comments from these events, and any other comments received, to be considered with those already made.

Local Government Funding Reform

1.34 Two government consultations were published alongside the Provisional Local Government Finance Settlement on 13 December 2018, both of which covered aspects of the local government funding regime which is likely to come

into effect in April 2020. The Review of Local Authorities Relative Needs and Resources consultation concerns how much councils need to spend to deliver services as well as the amount of funding that they can raise locally, and these two elements will eventually result in a series of formulae which will be used to allocate revenue grant funding to councils from April 2020. The Business Rates Retention Reform consultation considers how business rates might be restructured in a simplified system to allow councils greater control over monies raised to support local economic growth.

1.35 The closing date for both consultations is 21 February 2019. It is anticipated that councils will first start to get a feel for future levels of funding in the autumn of 2019, following completion of the Comprehensive Spending Review 2019 and further work by government on the funding regime.

2. Legal Issues:

Equality Act 2010

Under section 149 of the Equality Act 2010, the Council must, in the exercise of its functions, have due regard to the need to:

- * Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Act
- * Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it
- * Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The relevant protected characteristics are age; disability; gender reassignment; pregnancy and maternity; race; religion or belief; sex; and sexual orientation

Having due regard to the need to advance equality of opportunity involves having due regard, in particular, to the need to:

- * Remove or minimise disadvantages suffered by persons who share a relevant protected characteristic that are connected to that characteristic
- * Take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it
- * Encourage persons who share a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low

The steps involved in meeting the needs of disabled persons that are different from the needs of persons who are not disabled include, in particular, steps to take account of disabled persons' disabilities

Having due regard to the need to foster good relations between persons who share a relevant protected characteristic and persons who do not share it involves having due regard, in particular, to the need to tackle prejudice, and promote understanding

Compliance with the duties in section 149 may involve treating some persons more favourably than others

The duty cannot be delegated and must be discharged by the decision-maker. To discharge the statutory duty the decision-maker must analyse all the relevant material with the specific statutory obligations in mind. If a risk of adverse impact is identified consideration must be given to measures to avoid that impact as part of the decision making process

These equality considerations do not preclude changes in services being made, but do require that these be fully appreciated. It is clear that the current and future financial challenges facing local authorities and the need for budget savings will result in changes to service provision and to some reduction in Council services. These will apply to services accessed by all people in Lincolnshire as well as services provided to specific groups. It is possible that there may be an adverse impact on some people and communities including those with a protected characteristic.

In order to meet its obligations equality impact analyses will be carried out in relation to any proposed changes to services on an individual basis. The specific impacts on people with a protected characteristic will be investigated and the potential mitigation if any will be made clear, so that the implications of decisions are fully understood as they affect specific groups and communities. These have been and will continue to be, regularly reported to the Executive as part of the decision making processes.

In the meantime consideration has been given as to whether there is any element of the current budget proposals that should be the subject of an equality impact analysis at this stage and as a result an assessment (attached at **APPENDIX C**) has been carried out on the proposal to increase Council Tax. That assessment identifies the potential for the proposal to impact on people with low income and therefore disproportionately on certain people with a protected characteristics including older and younger people, people with a disability and women with children. Overall, however, the increase is modest and each District Council operates a Council Tax Support Scheme which has been designed following consultation and individual impact analyses to mitigate the effects of Council Tax levels on vulnerable people and people with low incomes. 2.00% of the increase is specifically to fund adult social care services that support people with protected characteristics such as age or disability.

Approval of the budget is not a final decision about what the Council's services will be or about how much money will be saved under any particular proposals. Individual proposals will only be implemented after due regard to the legal matters that must be considered including the public sector equality duty.

As part of its decision-making the Executive will need to consider whether any alternative approaches could alleviate or at least mitigate the impact of the decision such as making reductions in other areas which do not have the same impacts, including particularly equality impacts. The result could be to require additional resources to be used in certain areas than has been budgeted for. In this event the usual budget management processes such as virement would be followed and approval sought at the appropriate levels in accordance with Financial Regulations including full Council where necessary. In particular a contingency has been built

into the budget proposals in the form of the Financial Volatility Reserve (the balance is estimated to be £68.000m after use to balance the 2019/20 budget) and the annual Contingency budget of £3.000m for 2019/20, for when additional funding cannot be found by way of virement from other service areas.

Joint Strategic Needs Analysis (JSNA and the Joint Health and Wellbeing Strategy (JHWS)

The Council must have regard to the Joint Strategic Needs Assessment (JSNA) and the Joint Health & Well Being Strategy (JHWS) in coming to a decision

Approval of the budget is not a final decision about what the Council's services will be or about how much money will be saved under any particular proposals. Individual proposals will only be implemented after due regard to the legal matters that must be considered including the Joint Strategic Needs Assessment and Joint Health and Well-being Strategy.

Crime and Disorder

Under section 17 of the Crime and Disorder Act 1998, the Council must exercise its various functions with due regard to the likely effect of the exercise of those functions on, and the need to do all that it reasonably can to prevent crime and disorder in its area (including anti-social and other behaviour adversely affecting the local environment), the misuse of drugs, alcohol and other substances in its area and re-offending in its area

Approval of the budget is not a final decision about what the Council's services will be or about how much money will be saved under any particular proposals. Individual proposals will only be implemented after due regard to the legal matters that must be considered including the duty under section 17 of the Crime and Disorder Act 1988.

3. Conclusion

3.1 These budget proposals reflect the level of government funding available to the Council and a proposal to increase general council tax in 2019/20 by 2.95%. The Adult Social Care "precept" is proposed to be set at 2.00% in 2019/20 and this gives a total council tax increase of 4.95%.

3.2 Last year the Council set a two year budget for the financial years 2018/19 and 2019/20, however since then further unavoidable cost pressures as well as some savings have been identified, and the capital programme has been reviewed - the 2019/20 budget has therefore been refined this year. The budget proposals aim to reflect the Council's priorities whilst operating with the resources available to it.

3.3 The budget proposal from the Executive meeting on 18 December 2018, as developed to reflect the changes contained in this report and consideration of consultation feedback, is recommended as the budget to be put forward by the Executive for approval at the County Council on 22 February 2019, subject to any

change by the Leader to reflect the Final Local Government Finance Settlement and District Council business rates and final council tax information.

4. Legal Comments:

The Executive is responsible for publishing initial budget proposals for the budget in accordance with the Budget and Policy Framework Procedure Rules.

When publishing its budget proposals the Executive must be mindful of its obligation to have due regard to a number of matters including under the Equality Act 2010.

Case law has established that generally it is lawful for a Council first to decide its budget and then to consider the question of consultation and the specific impact of proposed policies and service changes at the time they are developed and decisions are taken on them. Consideration has been given to whether there are any specific proposals within the budget that would require such consideration prior to the budget being set and apart from the proposed Council Tax increase which is dealt with in the Report there are not considered to be any such proposals

The way in which it is proposed to deal with specific service proposals is set out in full in the body of the report.

The legal issues relating to the recommended level of council tax, prudential indicators and the requirement for a Flexible Use of Capital Receipts Strategy are set out in the Report.

The recommendations are within the remit of the Executive and are lawful. The Executive has the power to accept recommendation 3 or to agree one of the alternative approaches referred to in the report.

5. Resource Comments:

These budget proposals incorporate the level of funding available to the Council from Central Government plus an increase in council tax of 4.95% (2.95% plus a further 2.00% for the social care 'precept'). The Council's Financial Strategy includes one off use of reserves of £5.336m, plus £0.200m addition to the General Fund balance, to produce a balanced budget.

To achieve a sustainable budget from April 2020 onwards, a further review of budgets is required and work on this has already started.

6. Consultation

a) Has Local Member Been Consulted?

n/a

b) Has Executive Councillor Been Consulted?

Yes

c) Scrutiny Comments

Overview and Scrutiny Management Board:

The Overview and Scrutiny Management Board considered the Council's Financial Risk Assessment for the year 2019/20 at its meeting on 25 October. The Overview and Scrutiny Management Board supported the Council's Financial Risk Register and the assessment of the appropriate level of General Reserves.

Councillor Budget Briefings:

At the beginning of December two budget briefings were held for all Councillors to attend. Comments from these meetings are included within Appendix B.

Further Scrutiny and Consultation:

A consultation meeting with local business representatives, trade unions and other partners will take place on 25 January 2018.

The Council's scrutiny committees scrutinised proposals in detail during January and their comments are included in Appendix I.

The Overview and Scrutiny Management Board scrutinised the budget proposals in the report to the executive on 18 December 2018 and their comments will be tabled at the meeting on 5 February 2019.

The proposal to increase Council Tax by 4.95% has been publicised on the Council's website together with the opportunity for the public to comment.

Consultation comments and responses are included in Appendix I for the Executive to consider alongside this report on 5 February 2019.

d) Have Risks and Impact Analysis been carried out?

Yes

e) Risks and Impact Analysis

An impact analysis relating to the proposal to increase Council Tax has been carried out and is attached at APPENDIX C. Proposed service changes to give effect to the budget will be subject to their own policy proofing considerations.

7. Appendices

These are listed below and attached at the back of the report	
Appendix A	Executive Report "Council Budget 2019/20" 18 December 2018 plus A1 Commissioning Strategies Glossary and A2 Budget Briefing Sessions December 2018 notes
Appendix B	Update to Council Budget following Provisional Local Government Finance Settlement
Appendix C	Impact Analysis relating to increasing the council tax by 4.95% in 2019/20
Appendix D	Revenue Budgets 2018/19 and 2019/20
Appendix E	Net Capital Programme 2018/19 to 2019/20 and future years
Appendix F	Council Tax Increase per Band
Appendix G	Prudential Indicators
Appendix H	Flexible Use of Capital Receipts Strategy 2019/20
Appendix I	Consultation Comments Received

8. Background Papers

Document title	Where the document can be viewed
Provisional Local Government Finance Settlement announcements	https://www.gov.uk/government/publications/draft-local-government-finance-report-2019-to-2020
Executive Report 18 December 2018 "Council Budget 2019/20"	http://lincolnshire.moderngov.co.uk/ieListDocuments.aspx?CId=121&MId=4975&Ver=4

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