COUNCIL

Medium Term Financial Strategy 2021/22 – 2024/25
24 February 2021

Report of Chief Finance Officer

PURPOSE OF REPORT
To provide an update of the Council's Medium Term Financial Strategy for 2021/22 to 2024/25.
This report is public.

RECOMMENDATIONS:

(1) That the Medium-Term Financial Strategy (MTFS) estimates as set out in the report are noted.

1.0 INTRODUCTION

1.1 The previous reports on this agenda considered the annual process for setting the Council's revenue and capital budgets for 2021/22. This report sets out the context in which future decisions on resource allocation and budgeting will be taken.

1.2 The Medium-Term Financial Strategy (MTFS) sets out how Lancaster City Council will manage its finances to deliver against its corporate priorities, whilst protecting its financial standing and responding to the many challenges it faces, which will in turn inform the future budget setting process.

2.0 STRATEGIC CONTEXT

2.1 Like all Council's we continue to face a time of unprecedented change, which in turn puts significant pressure on the ability to forecast into the medium and long term. Specific areas of uncertainty and change are around

- an accelerated pace of change in the funding regimes, formula and budget and accounting requirements of Central Government,

- fewer system-wide reviews, and a much greater number of issue specific consultations, reviews and changes some of which are resulting in in-year changes, and even retrospective changes to previously agreed budgetary forecasting and funding distribution formula;

- External factors such as the pandemic and EU Exit which fundamentally alter both the priorities for and use of Council resources and the context of our income from taxation, rates, fees and charges.

- Changes to PWLB borrowing criteria have curtailed all Council's ability to borrow for yield and impacted the potential to obtain income from commercial investments.

- The Government is proposing a range of Local Government Reorganisation initiatives which could have a significant implications for the nature of future funding and the way any deficit is addressed. Issues such as the proportion of council and business rates awarded to different priorities across public services and bodies and our working arrangements need to be explored in order to ensure future sustainability

3.0 FINANCIAL CONTEXT

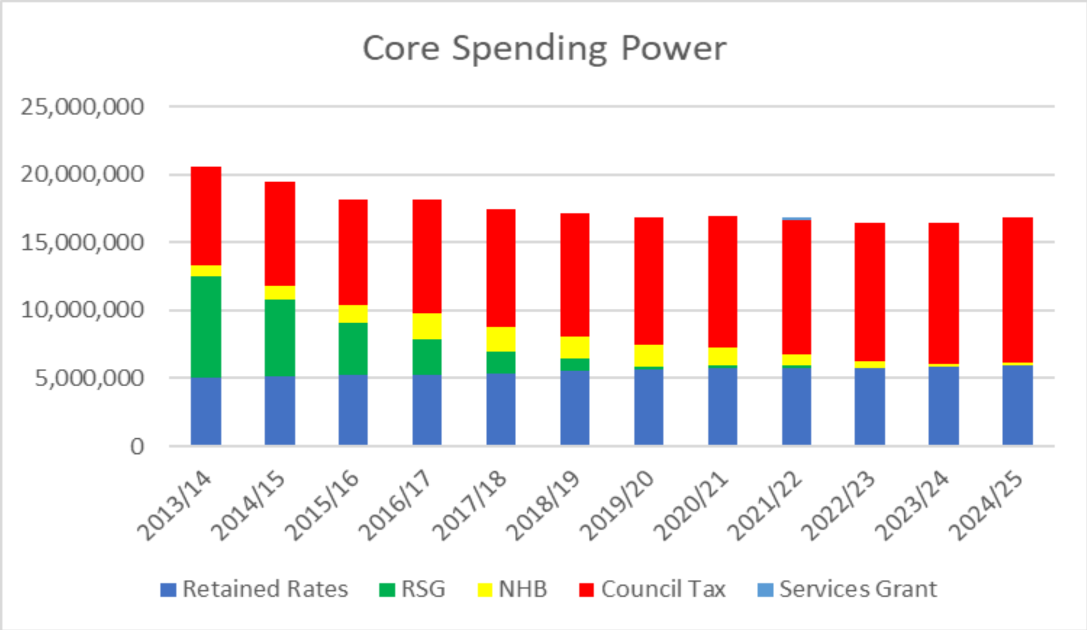
3.1 The major aspects of the local government provisional settlement for 2021/22 and beyond are set out below

- The calculation of Core Spending Power
- The level of Council Tax increase (excluding social care) beyond which a referendum is required remains at 2% or £5 whichever is the greater for 2021/22
- Delay of the Spending Review and Fair Funding Review. The Government is currently in the process of reviewing the components of the business rates retention system, and the role they can play in providing an incentive for local authorities to grow the business rates in their area. This was originally planned to be implemented in 2020/21 but has been delayed due to the COVID-19 pandemic.
- Continuation of New Homes Bonus but it is likely the scheme will not exist in its current form from 2023/24, as it is being reviewed as part of the spending and fair funding review.
- The Government's intention to phase out Revenue Support Grant by 2022/23.

Core Spending Power

3.2 Previously, Government stated that Core Spending Power reductions between financial years was limited to a maximum reduction and additional grant was provided to those authorities to ensure that they did not experience losses greater than this maximum reduction. This was amended for 2021/22 following the impact of COVID – 19 on Council finances, with the Government announcing that for 2021/22 no local authority will have a core spending power less than in 2020/21, and as a result a one-off Lower Tier Services Grant has been awarded to Councils.

3.3 The calculation of Core Spending Power has changed over the years and is not limited to general government revenue grant and business rates but has also included Council Tax receipts, New Homes Bonus, and other specific grants.



3.4 As the graph above shows the Council is now almost entirely reliant on Council Tax and Business Rates to fund net expenditure and it is therefore important to provide regular estimates of these important funding streams.

Council Tax

3.5 Council Tax is now the Council's primary source of funding and is calculated by multiplying the taxbase taking account of exemptions, discounts, reliefs, and council tax support (expressed in band D equivalents), by the level of the City Council precept which is agreed each year. Growth in housing numbers inevitably increases the taxbase and therefore Council Tax income

3.6 The Council recognises the impact that Council Tax has on its residents and will always take their ability to pay into consideration when setting Council Tax levels. However, the Council should adopt an approach where local sources of funding are maximised as far as is reasonably practicable to do so and so the maximum allowable under current Government guidance has been factored into the medium-term financial forecast. The table below shows Council Tax forecasts for the next four years.

Table 1: Council Tax Forecast

	2020/21 Actual	2021/22 Budget	2022/23 Forecast	2023/24 Forecast	2024/25 Forecast
Tax Base	41,700	41,500	41,707	42,124	42,546
Tax Base Growth	0.72%	-0.48%	0.50%	1.00%	1.00%
Band D Level	231.95	236.95	241.95	246.95	251.95
Band D % increase	2.20%	2.15%	2.11%	2.07%	2.02%
CTAX Income	**9,672,315**	**9,833,425**	**10,091,009**	**10,402,522**	**10,719,465**
Above Assumptions					
£5 increase in band D throughout the medium term, 0.5% growth in 2022/23 and 1% growth thereafter					
Scenario A: No increase in Council Tax over period of MTFS		(207,500)	(417,070)	(631,860)	(850,920)
Scenario B: 1% drop in council tax collection rate		(99,647)	(102,137)	(156,250)	(213,468)
Scenario C: No growth in tax base		N/A	(50,084)	(154,097)	(263,540)
Scenario D: 0.5% growth in tax base		N/A	0	(51,356)	(105,915)

3.7 Although historically the taxbase has increased, for 2021/22 it has reduced by 0.48%. The scenarios in the sensitivity analysis above show the impacts on the budget of slower and quicker growth in the taxbase.

Business Rates

3.8 Business rates is now a fundamental part of the local government finance settlement and together, with Council Tax, accounts for the majority of local government financing. There are three main elements to the system:

- **Business rates funding baseline** – this is an amount set by the Government based on assessed needs which the Council is permitted to retain from business rates payers. It has no correlation whatsoever to the level of rates paid.

- **Business rates growth retention** – this is the share of business rates growth above a pre-set baseline which the Council is permitted to retain.

- **Renewable Energy 'Disregard'** – Councils are incentivised to support renewable energy businesses and get to keep 100% of business rates which are paid by hereditaments associated with renewable energy production.

3.9 Given the current level of uncertainty forecast levels of Business Rates have been set at baseline levels. The table below shows Business Rates forecasts for the next four years together with a range of scenarios.

Table 2: Business Rates Forecasts

	2021/22 Forecast	**2022/23 Forecast**	**2023/24 Forecast**	**2024/25 Forecast**
Non Domestic Ratings Income (incl. s31 grants)	25,330,884	25,584,193	25,840,035	26,098,435
Tariff	-19,594,122	-19,790,063	-19,987,964	-20,187,843
Retained Rates	5,736,762	5,794,130	5,852,071	5,910,592
Baseline	5,736,762	5,794,130	5,852,071	5,910,592
Growth before Levy	0	0	0	0
Levy (50%)	0	0	0	0
Growth Retained	0	0	0	0
Business Rates Income per analysis				
Baseline	5,736,762	5,794,130	5,852,071	5,910,592
Retained Growth	0	0	0	0
Net Cap Compensation	300,301			
Green Energy Disregard	3,011,477	3,041,592	3,072,008	3,102,728
Forecast Business Rates Income (excluding impact of prior year deficit)	**9,048,540**	**8,835,721**	**8,924,079**	**9,013,319**
Above Assumptions: Assume inflation at CPI on baseline, tariff and renewable energy income and anticipate no growth in net rates				
0.5% decline in net rates each year	-63,327	-63,960	-64,600	-65,246
1% decline in net rates each year	-126,654	-127,921	-129,200	-130,492
5% decline in net rates each year	-633,272	-639,604	-646,000	-652,461
Baseline reset at 21/22 NNDDR1 levels in 2022/23		-1,008,910	-1,018,999	-1,029,189
Baseline reset at 21/22 NNDDR1 levels in 2023/24			-950,968	-960,478

3.10 The Government has delayed its fair funding review and it is now not expected to be implement until at least 2023/24. A number of assumptions that will arise from this review have been included in the scenario's above:

- Continuation of the Governments Renewable/ Green Energy Disregard. Currently the Council benefits around £3M per year, which is one of the highest levels of such hereditaments in the UK.

- Cap compensation (compensation for past Government decisions not to increase business rates by inflation) to be rolled into a revised funding baseline.

- A business rates growth baseline reset effectively removing all growth from the system by setting the business rates baseline to equal 2021/22 actual rates levels. This could result in a loss to Lancaster of about £1M per year

3.11 Taken together the above would have a substantially detrimental impact on business rates income which result in a significant forecast reduction. It is therefore vitally important that the assumptions and corresponding estimates are reviewed as soon as the Government releases the results of its Fair Funding review and that the Business Rates Retention reserve is reviewed and maintained at an appropriate level to help manage these volatilities.

New Homes Bonus (NHB)

3.12 NHB is a reward grant which is calculated from Council taxbase figures. Councils are rewarded to build homes or bring back into use existing stock. In addition, an enhanced rate is paid for social housing. NHB was originally paid for 6 years but was reduced to 5 years in 2017/18 and was further reduced to 4 years from 2018/19 onwards. This was applied retrospectively to existing NHB allocations. The scheme was further amended in 2020/21 and it is likely the scheme will not exist in its current form from 2022/23, as it is being reviewed as part of the spending and fair funding review. There is a risk that the Government will seek to further reduce the grant in future years which would increase the budget gap at the Council. Table 3 below provides details of the current forecasts.

Table 3: New Homes Bonus

	2020/21	2021/22	2022/23	2023/24	2024/25
Annual Reward	466,299	234,137	230,000	230,000	230,000
Previous years rewards	1,035,682	635,281	274,251		
New Homes Bonus	1,501,981	869,418	504,251	230,000	230,000

Above Assumptions:
NHB remains in place with modest housing growth over the MTFS period with no new legacy payments from 2020/21

Following the one year spending round for 2020/21 which phasesd out legacy payments, the government has published (10 February 2021) a consultation seeling views on the future of NHB from 2022/23 onwards. The following scenarios are included in that consultation.

	2022/23	2023/24	2024/25
Scenario: raising the baseline from 0.4% to 0.6% of housing growth since preceding year	-153,000	-153,000	-153,000
Scenario: raising the baseline from 0.4% to 0.8% of housing growth since preceding year	-230,000	-230,000	-230,000
Scenario: raising the baseline from 0.4% to 1% of housing growth since preceding year	-230,000	-230,000	-230,000
Scenario: setting baseline at authorities average past performance over 5 years	-201,000	-201,000	-201,000
Scenario: changing the split between tiers to 50:50	-84,000	-84,000	-84,000

Revenue Support Grant (RSG)

3.13 Government had intended to phase out RSG for 2021/22, it is now expected to be rolled into the Council's business rates baseline from 2022/23. Table 4 below provides details of our RSG allocations and future forecasts.

Table 4 Revenue Support Grant

	2020/21	2021/22	2022/23	2023/24	2024/25
Revenue Support Grant	202,944	204,067	0	0	0

Public Sector Pay

3.14 Government announced that public sector pay rises will be frozen for 2021/22 with workers earning less than £24,000 receiving a minimum £250 increase. These changes have been modelled into the current and future projections any revisions will result in additional costs being incurred.

Pensions

3.15 The Council is a member of the Lancashire County Pension Fund. Every 3 years the Pension Fund revalues the assets and liabilities of the fund for each Council so that contribution and deficit payment rates are updated to ensure the fund remains sustainable

3.16 In April 2020 the Council made a one-off prepayment £8,459,600 to the Pension Fund to cover future service costs and deficit recovery payments for the period 2020/21 to 2022/23. This prepayment not only generated significant savings over the period but provided greater certainty for budgeting and forecasting purposes. The next triannual valuation is not due until 2023, if no similar arrangement is offered contribution are expected to increase to 17.4% for 2023/24, however this has been factored into future budgets

4.0 COVID-19 PANDEMIC

4.1 The true impact of the COVID-19 pandemic on the 2021/22 budget and future years is unknown. Government assistance through various grant payments and the extension of the furlough scheme is helping to support the local economy, however it is unclear what the impact will be once these support packages end.

4.2 To attempt to mitigate the impact on Council finances government introduced a number of financial measures during 2021/22. These consist of

Collection Fund Deficit

4.3 The Government announced its intention to extend the recovery of 2020/21 Collection Fund deficits from the current 2 year to 3-year period. Currently the estimated surplus/ deficit on the collection fund for the 2020/21 financial year (calculated January 2021) will be recovered in 2021/22 and the difference between the estimated and final outturn will be recovered in 2022/23.

4.4 Under the new proposals the estimated surplus/deficit calculated as at January 2021 will be spread over three financial years in equal proportions. The variance between the estimated surplus/deficit and the final outturn will continue to be recovered in 2022/23. Authorities do not have the discretion to opt out of this scheme and it is compulsory to spread any deficit.

75% Collection Fund Compensation Scheme

4.5 As part of the November 2020 spending review the Government announced an intention to compensate local authorities for 75% of irrecoverable Collection Fund losses, with Council's funding the remaining 25% of the loss.

4.6 The compensation guarantee for Council Tax is expected to cover Council Tax liability budgeted for in 2020/21 subject to certain conditions. The guarantee for Business Rates includes the movement in bad debt provision between NNDR 1 estimate and NNDR 3 actual and will also include any prior year adjustments effected in 2020/21.

4.7 Government expects all Council's to continue appropriate collection and enforcement action for outstanding Collection Fund debt in the usual way. The final amount of compensation will be based on the 2020/21 Quarter 4 Return of Council Taxes, National Non-Domestic Rates (NNDR) & Localised Council Tax Support (LCTS), which will be completed in the new financial year.

4.8 Sales, Fees and Charges Compensation Scheme

The sales, fees and charges compensation scheme has been extended to June 2021/22. The scheme provides compensation for income losses more than 5% of the Council's planned income from sales, fees and charges with Government providing 75p for every pound lost

5.0 CAPITAL INVESTMENT AND FINANCING

Capital Investment

5.1 Through its capital programme the Council plans to invest £96M to support the delivery of its key Strategic Priorities and Outcomes such as Climate Emergency, Economic Prosperity and Regeneration and Housing as well as refurbishment or replacement of existing property or facilities to deliver services, or to meet legislative requirements.

5.2 The programme is split between approved schemes, that is those which have a fully formed business case in line with Treasury Green Book requirements and those within the development pool for which a provision has been made whilst work is undertaken to fully develop schemes. The provision will not be dispersed until full business cases have been considered and approved via the relevant decision-making governance. Details of the current 5-year capital programme is given at table 5 below.

Table 5 Capital Programme

	2020/21 £M	2021/22 £M	2022/23 £M	2023/24 £M	2024/25 £M	Total £M
Approved Schemes	11.968	9.518	3.227	0.755	2.021	27.489
Development Pool	0.298	33.820	22.523	6.900	5.065	68.606
Total	**12.266**	**43.338**	**25.750**	**7.655**	**7.086**	**96.095**

Capital Financing

5.3 The Councils Capital Financing Requirement (CFR) is simply the total amount of capital expenditure (including that from prior years) that has not yet been paid for from either revenue or capital resources. It is essentially a measure of the Council's underlying need to borrow. Any capital expenditure, which has not immediately been paid for through a revenue or capital resource, will increase the CFR. Based on the draft capital programme the Council's CFR is set to increase from the current estimated 2020/21 position £95.87M to £158.70M in 2024/25.Table 6 below sets out the Council's CFR

Table 6: Capital Financing Requirement

	2019/20 Actual £M	2020/21 Estimate £M	2021/22 Estimate £M	2022/23 Estimate £M	2023/24 Estimate £M	2024/25 Estimate £M
Non-Housing	43.50	44.71	85.04	106.95	110.08	112.82
Housing	38.28	37.23	36.19	35.15	34.11	33.07
Commercial activities/non-financial investments	4.92	13.93	13.65	13.37	13.09	12.81
Total CFR	**86.70**	**95.87**	**134.88**	**155.47**	**157.28**	**158.70**

5.4 Based on the capital programme, the overall physical borrowing position of the Council is projected to increase significantly over the next three to five years from its current position of £61M to £101M (2021/22) potentially raising to £126M (2024/25). Table 7 below provides further details

Table 7 Forecast Borrowing Position

	2019/20 Actual £M	2020/21 Estimate £M	2021/22 Estimate £M	2022/23 Estimate £M	2023/24 Estimate £M	2024/25 Estimate £M
Debt at 1 April	**63.17**	**62.13**	**102.09**	**122.67**	**125.60**	**126.66**
Expected change in Debt	(1.04)	(1.04)	(1.04)	(1.04)	(1.04)	(1.04)
Other long-term liabilities (OLTL)	0.00	0.00	0.00	0.00	0.00	0.00
Expected change in OLTL	0.00	0.00	0.00	0.00	0.00	0.00
Actual gross debt 31 March	**62.13**	**61.08**	**101.05**	**121.63**	**124.56**	**125.62**

5.5 The Council is required to repay an element of the accumulated General Fund CFR each year through a revenue charge known as the minimum revenue provision (MRP) together with the interest charges associated with the borrowing. Council is asked to formally approve the MRP policy annual as part of the Treasury Management Strategy. The current policy is based on the estimated life of each asset created as a result of the related capital expenditure. Table 8 provides forecast levels of annual capital financing charges to the revenue budget.

Table 8: Forecast Capital Financing Charges

	2021/22 £M	2022/23 £M	2023/24 £M	2024/25 £M
Interest	0.632	0.964	1.026	1.058
MRP	2.175	3.730	4.443	4.584
	2.807	4.694	5.469	5.642

5.6 The capital programme is subject to annual approval by Council and so any amendment may increase, or reduce the CPR, borrowing position and subsequently the annual MRP charge to revenue.

6.0 THE MEDIUM-TERM BUDGET GAP AND THE NEXT STEPS

6.1 The Government funding and income forecasts covered previous together with the budget expenditure estimates that have been calculated as part of the revenue budget process provide a forecast of the budget gap over the next three years. This is shown in the table below

Table 9: Budget Gap

	2021/22 £M	2022/23 £M	2023/24 £M	2024/25 £M
Original Forecast Budget Gap MTFS 26 February 2020	1.558	1.234	1.270	N/A
Revised Forecast Budget Gap MTFS 24 February 2021	0	2.183	4.223	4.668

6.2 The gap is structural in nature and reflects anticipated changes in Government funding, the uncertainties presented by the current pandemic and future capital investment proposals. The 2021/22 budget has been balanced through prudent allocation of funding from the Councils reserves, however, based on current projections this is strategy is not sustainable in the medium term.

Reserves

6.3 Reserves are an essential part of good financial management, as they help the Council cope with unpredictable financial pressures and plan for future spending commitments. The level, purpose and planned use of reserves are important factors for the Council as part of the Medium-Term Financial Strategy (MTFS).

6.4 Reserves and balances can be held for three main purposes:

- A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing these are generally referred to as ‘general or unearmarked balances.
- A contingency to cushion the impact of unexpected events or emergencies – this also forms part of ‘general balances’
- A means of building up funds, to meet known or predicted levels of expenditure commonly referred to as earmarked reserves.

6.5 Within the existing statutory and regulatory framework, it is the responsibility of the Section 151 Officer to advise the Council about the level of reserves this has been considered as part of the revenue budget setting process with the level of unallocated reserves increased to £3.5M.

6.6 The Council’s forecast level of reserves is impacted by historic as well as current decisions. Table 10 below provides details of our current forecast level of reserves excluding funding the deficit from reserves. Table 11 show the impact of funding the deficit purely from Council reserves.

Table 10: Current Forecast Level of Reserves & Balances

General Fund	**2021/22 £M**	**2022/23 £M**	**2023/24 £M**	**2024/25 £M**
Unallocated Balances	4.529	4.529	4.529	4.529
Earmarked Reserves	11.067	10.034	8.884	9.248
Total Combined Level of Reserves	**15.596**	**14.563**	**13.413**	**13.777**

Table 11: Impact of Funding the Deficit from Reserves

General Fund	2021/22 £M	2022/23 £M	2023/24 £M	2024/25 £M
Unallocated Balances	**6.796**	**4.529**	**3.500**	**3.500**
Funding of Deficit from Reserves	-2.267	-2.183	-4.223	-4.668
Review of Earmarked Reserves to maintain required minimum level	0	1.154	4.223	3.871
Estimated Unallocated	**4.529**	**3.500**	**3.500**	**2.703**
Earmarked Reserves	**12.885**	**11.067**	**8.880**	**3.507**
Historic Decisions	-1.818	-1.033	-1.150	0.364
Sub Total	**11.067**	**10.034**	**7.730**	**3.871**
Review of Earmarked Reserves to maintain required minimum level	0	-1.154	-4.223	-3.871
Revised Earmarked Reserves	**11.067**	**8.880**	**3.507**	**0**
Total Combined Level of Reserves	**15.596**	**12.380**	**7.007**	**2.703**

6.7 Although there are many variables contained within the calculation of the deficit as table 11 clearly demonstrates funding purely from the Council's reserves is **not** an option as it does not address the underlying structural issues. Reserves can however be utilised to help to ensure the smooth transition of a number of initiatives aimed at eliminating the deficit.

6.8 The vast majority of local authorities are facing significant challenges in terms of structural deficits, and while there is significant work to be done, the relative position of our reserves due to the back payments for the Walney substation green energy disregard means that we have been able to focus on the pandemic this year and can focus on addressing the structural deficit next year.

Funding the Future

6.9 The Council is committed to the fundamental principles of its Funding the Future strategy to tackle these issues and taking steps to significantly improve its financial resilience by means of a strategy. The strategy has four key elements or *pillars*, which, taken together, will deliver a significant difference to viability, these being: -

- Developing proposals for revisiting and effectively zero basing the budget using an outcomes-based approach.
- Pursuing efficiency with rigour right across the Council.
- Developing and implementing a Commercial Strategy
- Where allowable investing for a return or to save on cost whilst adding to wealth building in the area.

6.10 Several initiatives supporting these pillars have already commenced including a review of our procurement and payment processes leading to the staged introduction of Procure to Pay across the Council. Work has been ongoing to establish Local Authority Trading Companies to deliver the required level of strategic freedoms and flexibilities needed to operate on a more commercial basis in certain areas.

6.11 Although Outcomes Based Budgeting (OBR) principles have been applied as part of the 2021/22 budget process it is a core priority for all Officers in the coming financial year, and it will be expected to deliver significant inroads into the deficit. It will be further considered by the Financial Resilience Group alongside ongoing work to embed the Council's new priorities and outcomes during 2021/22

6.12 The potential implications of Local Government reorganisation on the Financial Strategy are significant and budgetary provision has been made to allow for work to ensure that reorganisation is aligned with the development of an effective Financial Strategy and the delivery of Council priorities.

7.0 OPTIONS AND OPTIONS ANALYSIS (INCLUDING RISK ASSESSMENT)

7.1 The risks to the Council are contained throughout the report and as the report is for noting, no alternative proposals have been put forward.

8.0 CONCLUSION

8.1 There remain significant uncertainties in terms of Local Government funding over the next couple of years. These uncertainties have been exacerbated by current COVID-19 and Brexit situations which have severely hampered the ability to forecast accurately with many key estimates and assumptions likely to change in the coming months.

8.2 However it must be recognised that the overall size of the challenge the Council faces in addressing its underlying structural deficit is significant and the formulation of a balanced budget over the medium and longer term will require the delivery of considerable savings.

8.3 Continued focus on the delivery of its Funding the Future Strategy and the application of Outcomes Based Resourcing principles such as strategic prioritisation, service transformation and continuous improvement will play a significant part in achieving the level of savings required. The Council must recognise that it will face a number of key decisions affecting the way it delivers its services over the next financial year.

RELATIONSHIP TO POLICY FRAMEWORK
The budget should represent, in financial terms, what the Council is seeking to achieve through its Policy Framework.

CONCLUSION OF IMPACT ASSESSMENT
(including Diversity, Human Rights, Community Safety, Sustainability etc)
No additional impact identified – any specific issues have been (or will be) considered as part of the relevant aspect of the policy framework or individual budget proposals, etc.

FINANCIAL IMPLICATIONS
The financial implications are as set out in the report

OTHER RESOURCE IMPLICATIONS
Human Resources / Information Services / Property / Open Spaces:
Various budget proposals have resource implications, and these have been taken account of in consideration of budget options as far as possible at this stage. Their implementation would be in accordance with council policies and procedures, as appropriate.

SECTION 151 OFFICER'S COMMENTS
The s151 Officer has authored this report

LEGAL IMPLICATIONS
Legal Services have been consulted and are content with the report but will consider further the development and implementation of relevant budget proposals in due course to ensure legal aspects are fully considered.

MONITORING OFFICER'S COMMENTS
The Monitoring Officer has been consulted and has no further comments.

BACKGROUND PAPERS Cabinet 09/02/2021 Budget & Performance Panel 16/02/2021	**Contact Officer:** Paul Thompson **Telephone**: 01524 582603 **E-mail**: pthompson@lancaster.gov.uk