



Centre for Local
Economic Strategies

bulletin

The Lyons Inquiry into Local Government

Author: *Phil Northall, Policy Research Assistant, CLES, 0161 236 7036,*
info@cles.org.uk

1.0 INTRODUCTION

The recent publication of the much anticipated report into local government, led by Sir Michael Lyons, comes after nearly a three year wait and brings with it a number of key recommendations that will, if adopted by the government, have some extremely beneficial outcomes for local government. The aim of the Inquiry has developed over time and was initially concerned with making recommendations on the reform of council tax, the case for shifting the balance of funding, and the use of other options for local taxation. This was commissioned in July 2004 as a response to the *Balance of Funding* review¹, published that month, which suggested that there should be a shift in the balance of funding to a more localised approach.

After early work concluded that this remit could not be completed effectively without a more clearly defined role of local government being explored, the aims of the Inquiry were extended in order to evaluate the strategic role of local government, devolution and decentralisation, and how pressures on local services could be better managed. However, with the publication of the 2006 *White Paper* on local government², the *Eddington* transport study³, the *Barker* report on planning⁴, and the *Leitch* review of skills⁵, the remit of the initial inquiry was stretched further, to incorporate the wider implications for local government that these reports entailed.

This led Sir Michael to interpret his remit not just as an evaluation of the council tax system but also as being to *"develop a new, stronger relationship between central and local government"*⁶, and within this, Sir Michael places a great emphasis on generating the abilities for local government to be place shapers and to be given the freedom to create their own distinctiveness that will *"leave space for different local choices which improve people's satisfaction"*⁷.

This bulletin aims to give an overview of the key recommendations made by Sir Michael's Inquiry. It is broken into the following sections:

- ❑ The first looks at how central government can play a part in reform,
- ❑ This is followed by a look at what local government could, or should, be doing in order to facilitate the implementation of reforms.
- ❑ The final key section looks in detail at arguably the most highly anticipated part of the Inquiry, and inevitably the most contested, Sir Michael's recommendations for reform of the funding system.
- ❑ We then present some comments from various people involved in business and local government who will be affected by some of the recommendations, and
- ❑ We evaluate some of the implications that this Inquiry raises.

2.0 OVERVIEW OF THE LYONS INQUIRY

The Lyons Inquiry initially looks at what it is that local government actually does. Sir Michael summarises the main roles of local government as being to:

- 1) Provide safe and secure places to live,
- 2) Foster greater prosperity, considering challenges and opportunities from globalisation,
- 3) Address the impact on the environment, and most importantly
- 4) Address the levels of trust and satisfaction among the public.

He then identifies a number of key challenges that will need to be addressed and which will involve the co-operation and working together of central and local government in order for local government to fulfil its roles effectively. These are the:

- 1) Lack of flexibility around resources,
- 2) Confused accountability and understanding of the financial system, and
- 3) Poor incentives for local government.

In order to overcome these challenges, the Inquiry suggests a re-evaluation of the roles of both central and local government and a reform of the overall funding system for local government.

2.1 What Central Government Needs To Do

In order to create a balance in the relationship between central and local government, the Inquiry has made recommendations for which both sides need to adhere to. Since it is central government that has the overall ability to alter the framework within which local government operates, it will need to address those challenges relating to accountability and flexibility:

In order to **address accountability issues**, central government will need to:

- ❑ **clarify responsibility** with acknowledgment from both sides if one can perform a specific service better than the other;
- ❑ **streamline the performance framework**, reducing or improving the efficiency of, central inspectorates, and recognition that the people should be the ultimate judges;
- ❑ **improve the framework**, in particular on leadership arrangements, but always allowing for flexibility and adaptation; and
- ❑ **establish an accountable funding system** i.e. it must ensure that enough money is given to local government for them to be able to provide the

services that central government advocates, and capping should be abolished in order to simplify who is accountable.

In order to **protect flexibility** it will have to:

- ❑ **reduce central targets** and refocus on outcomes rather than outputs;
- ❑ **respond to issues of local discretion** through the local council, this will require a substantial change in mindset e.g. remove preoccupation over fears of a 'postcode lottery' and the idea that it is always a bad thing, and a move towards the idea that allowing local actors the freedom to prescribe varying approaches to deal with local issues is the most pro-active and effective method of addressing the range of problems that occur across the country, and that this will also ensure that local priorities are not marginalised;
- ❑ **reduce soft controls** and ensuring that leaking of controls does not occur by reducing levels of guidance, developing a code of practice and developing LAAs with space for local priorities;
- ❑ **develop a more flexible finance system** with fewer ring fenced grants and more flexible reporting arrangements for pooled budgets;
- ❑ **strengthen the convening role of local government**, acknowledging that local government should lead in areas such as LSPs and LAAs;
- ❑ **ensure efficiency and choice**, including both managerial and allocative efficiency and with an overall emphasis on value for money;
- ❑ **ensure clear use of powers**, with the idea that local government already has necessary powers but these are being constrained by central controls, therefore there is a need to reduce the need for permission and to build confidence in their use of the well-being power in particular; and
- ❑ **generate economic prosperity**, through the establishment of a framework for sub-regional working that is determined locally.

Whilst this Inquiry was never meant to provide an exhaustive analysis of all local government services, it does set out suggestions for specific services in terms of the pressures on them, the levels of central control, and their contribution to Sir Michael's idea of place-shaping. As was mentioned before, the remit of the Inquiry was stretched to include the Barker, Eddington and Leitch reports on planning, transport and skills respectively. On these issues, the Inquiry welcomes the devolutionary rhetoric employed and their insistence that local authorities are given appropriate influence on local boards, such as the Employment and Skills Boards. The other services that Sir Michael looks at specifically in his inquiry are housing, adult social care, domestic waste, community safety (see Box 1), health and well-being, and children's services.

Box 1 - Community Safety

Recommendation 4.25 - The Government should simplify funding streams and targets, particularly for community safety⁸.

The consultations that the Inquiry carried out found that the same issues kept being raised by groups working on Community Safety. Problems arose around the general system of central-local relations, with focus on the:

- Excessive dependence on national performance targets, and the
- Dysfunctional effects of short-term project funding.

Respondents complained that national targets required them to focus on issues of questionable local significance, crowding out what were perceived to be more pressing local priorities. It was therefore hoped that a key role would be played by Local Area Agreements, as these would allow the funding, and flexibility for those sources of funding, to become more streamlined and stable over time.

2.2 What Local Government Needs To Do

Local government needs to set out long term visions but is currently reluctant to set out its own long term plans until after central government has outlined funding regimes. Local government therefore needs to build its own confidence and look far beyond even ten-year plans and engage local partners, businesses and residents in debates about the future. It too has a responsibility to address the accountability issue, but its role in the central–local relationship is also about leading the communities and places that it serves, and to do this it will need to generate innovative and local solutions to public services.

For local government to be able to **lead communities and places** it will need to:

- ❑ **strengthen leadership**, not necessarily in one person, and not just political, but also managerial – there needs to be brand reputation so that leaders can place-shape and so that residents can be confident in their place-shaping abilities;
- ❑ **create direction by convening**, with an emphasis on local government's facilitating, advocating, arbitrating and influencing roles;
- ❑ **create voluntary two-tier arrangements**, this avoided the debate on unitary structures, and instead advocated that more cross tier working should be encouraged; and
- ❑ **build confidence in debates with central government** and strengthening its national voice through the Local Government Association (LGA).

In order to come up with **innovative, local solutions to public services** that utilise the place-shaping idea and enable services to be tailored to the needs of a local area, local government will need to harness:

- ❑ **a creative use of powers** i.e. more effective use of the well-being power to demonstrate the ability to handle greater powers;
- ❑ the fact that **LAA targets should be appropriate to the locality** and not just selected from a nationally accepted list;
- ❑ **an assessment of whether they are the most appropriate vehicle** for providing a service, if not local government should act as a commissioner of service providers, or look to users to co-produce;
- ❑ **their establishment as champions of efficiency**, in order to generate more effective place-shaping; and
- ❑ **the re-orientation of the performance framework**, allowing the whole organisation – managerial and political – to know exactly how it is working for the good of the local community.

There is also the need to **improve local accountability**. In order to achieve this local government will need to:

- ❑ **earn the confidence of local people**, which it should be able to do through existing legislation;
- ❑ **enhance public engagement**, by according higher skills needs to officers and councillors, and through a focus on 'what matters';
- ❑ **implement proper scrutiny procedures**, these must also resource scrutiny properly in order to provide a focus for engagement, harness expertise, challenge performance and secure changes that mean better services.

2.3 Funding reform

This was the most highly anticipated section of the report and the Inquiry states that any financial reform in local government would be based upon six principles:

- 1) Greater local flexibility and choice;
- 2) Stronger national and local accountability;
- 3) Better incentives for local government;
- 4) Efficiency in local tax and spending;
- 5) Better management of pressures; and
- 6) Improved fairness in the tax system.

His suggestions for 'framing a package for further reform' are aimed at building a 'mosaic of changes over time', through a 'developmental approach'. This is intended to ameliorate the impact of any changes in order to reduce the backlash from the inevitable losers from the reforms.

2.3.1 Household Tax and Local Charges

Council Tax

Reform of the council tax is always going to be closely scrutinised and maligned due to its highly visible nature and the pressure that is placed upon it as a local revenue generator. Sir Michael aims to move towards a fairer local tax by firstly identifying the different perceptions of fairness. Ability to pay was adjudged to be the fairest approach, as opposed to a tax based on property value, or received benefits from local services. However, despite this finding, the Inquiry maintains that the council tax, with its hybrid of property tax and local service charge, remains the most appropriate form of local taxation, but will require further reform in order to make it fairer.

A short-term suggestion is to address the unfairness that the council tax has against the poorest and those who have an inability to pay, by offering some form of **Council Tax Benefit**. Currently, uptake of this benefit is poor, especially for pensioners, and it is believed that this is due to the stigma attached to collecting 'benefits'. In order to address this, Sir Michael suggests a simple re-branding to the Council Tax Rebate. Other suggestions for improving uptake include widening the eligibility criteria and use of better data sharing/liasing between the local authority and the Pension Service. If this works, then a longer-term plan could be initiated that addresses structural weaknesses within council tax. This could then result in a greater fairness across all values of homes and a stabilising effect on the property market, since higher value homes will no longer be treated so favourably.

In this longer-term, a primary concern will be the **revaluation of properties**. It was 1993 when the last valuation took place and the general public are therefore wary that they are in the wrong council tax band and are not paying a truly reflective amount. A revaluation, followed by regular valuations, as is the norm with business rates, would increase confidence in the council tax and begin to address it's fairness.

In addition to this revaluation, Sir Michael suggests that there should be **new council tax bands** added at the top and the bottom of the scale, giving a slight reprieve to the poorest whilst shifting the burden to those homes where house price and ability to pay are most evenly aligned. Other reforms include closer analysis of grants to authorities with large student populations, and the potential for levying a 'local supplement on council tax' for second homes.

In the very long-term, support for the **replacement of council tax with a Local Income Tax** is high. This would be far more buoyant and more reflective of people's abilities to pay, however, Sir Michael warns that such a tax would require a significant number of years to implement, people may not be aware of exactly how it would alter their current payments and that whilst it is more buoyant, this also means it can reduce heavily during bad times, putting great pressure on local authorities.

Changes to council tax arrangements are extremely problematic for those working in local government. Its highly visible and contested nature means there are always large numbers of vocal people staunchly opposed to its continued use, in any form. With the introduction of revaluations, a council tax rebate and new bands, the perceived level of fairness should increase, and opposition should hopefully decrease. In respect to those involved in local government, little value should be taken away from or added to their funding pools since all changes are aimed at accounting for one another. The only issue would arise with the rebate. If this was to be implemented to the full suggestion of the Inquiry i.e. council tax charges made with the rebate automatically applied, there would inevitably be problems arising from over-payment of the rebate, requiring residents to be honest and immediately report any oversights. The whole implementation of this system itself could be costly, and there is the obvious loss of the unclaimed money that previously existed.

Local Service Charges

There is great variance across the country on the levels of service charges that are levied, with some authorities (around 25%) generating more income through local charges than they do through the council tax. Sir Michael therefore suggests that a more strategic view is taken on the use of local service charges. In relation to specific charges, the Inquiry does believe that due to increasing volumes of household waste, a specific charge for waste collection could be brought in, in order to deter households from generating large volumes of waste. There is also a suggestion to look at road pricing as part of Local Transport Plans outside of London, with locally accountable bodies charged with delivering the plans and investing the revenues accordingly, and with agreement from local citizens.

Local government would need to be careful in its strategic use of charges since this can cause great upset among local residents who may feel they are being overcharged. Whilst Sir Michael is keen to remove the idea that the "postcode lottery is always a bad thing", stark contrasts in service charges across the country would generate much tension.

2.3.2 Business Taxation

Business Rates

The Inquiry is keen to develop relationships between local authorities and the business communities within them, and in response to this, believes that the increasing of the National Non-Domestic Rate (NNDR) would be contrary to this stance. The Inquiry also believes that the **localisation of the non-domestic rate** would also be problematic. Business fears that rates would rise as a consequence, and there is also the considerable question of equity, this may result in businesses paying their rates to their local authorities but seeing it spent elsewhere in the country. However, if well thought out and considered, the localisation of non-domestic rates could be an option for the long-term. This would help to increase local choice and flexibility, something that business is keen to support.

In the short-term, Sir Michael suggests the use of a **supplement on the NNDR**, which can be levied by the local authorities in order to generate a more stable revenue stream. There are many conditions for this supplement that need to be worked out before its implementation, such as, would smaller businesses be exempt? Should there be local consultation before implementation? And how can local authorities ensure that such a supplement would contribute to, and not detract from, the local economy? There is also a degree of ambiguity as to the exact limits of the supplement. Sir Michael highlights that Business Improvement Districts (BIDs) are able to levy up to 4 pence in the pound, which can generate a great degree of flexibility, but can also alienate local business. A lesser amount therefore, would not build as much flexibility for the local authority, but would gain greater support from the local business community.

The final suggestion from the Inquiry regarding business rates is to **analyse the use of reliefs and exemptions** from the tax. Sir Michael has suggested that there needs to be greater variation on the qualification for exemptions from the tax such as empty or derelict property. He sees these exemptions as a substantial amount of foregone revenue that could better be used elsewhere, and that the implementation of such exemptions is a barrier to growth, since it provides owners with an incentive not to develop their property or open it up to productive use.

Whilst the failure to localize non-domestic rates at the current time has been greeted with disappointment from many within local government, others are more positive about the possibilities that a supplement will provide. The stable stream of revenue provides great potential for increased borrowing which would be able to fund strategic infrastructure projects. The suggestion to more closely scrutinize the exemptions to the business rate will also help to spur growth by removing the incentive to leave properties idle, thus further increasing local government revenue.

Planning-gain Supplement and Tourist Taxes

The Inquiry is keen to emphasise that the hotly debated planning-gain supplement, as proposed in the Barker report on planning, and all section 106 contributions, should be made at the local level, with an appropriate share being given to the region.

In response to the debate on the possible introduction of tourist taxes, Sir Michael acknowledges the impact that tourists can have on a locality and is keen to see that that impact is alleviated in some way, but he is also uncertain as to the consequences that may result from the implementation of a tourist tax, such as a tax on accommodation. He therefore suggests that consultation is carried out on the costs and benefits of such taxation measures, and whether the tax would be utilised by local authorities.

2.3.3 Grant and National Taxation

Sir Michael believes that reforms are needed to produce a more productive and transparent relationship between central and local government. He recognises that stability and equity are key objectives, but suggests that *“providing financial incentives for local authorities and communities to promote economic prosperity and residential growth”*⁹ should be added. Therefore, there is a need to provide incentives for local authorities to grow their local tax bases in order to aid a more balanced decision-making process, better influence local authority behaviour, and to provide a source of revenue to promote the growth of long-term plans. Current incentive initiatives such as the Local Authority Business Growth Incentives

(LABGI) are deemed too complex and short-term to generate any real incentives, Sir Michael therefore advocates changes to the grant system and a rethink of the current four-block model, which makes it difficult to implement schemes for residential and business growth.

The Inquiry also raises the question of services that are not clearly attributable to either local or central government and suggests that the accountability of these 'shared services' needs to be clarified. The publication of an annual statement showing the level of national taxation that is used for local services is suggested, and it is believed that this statement would help to provide better understanding of the cost of services and how they are funded.

The final suggestion from the Inquiry, and possibly the most radical, is the assignment of a proportion of the income tax to support local authority expenditure. This buoyant form of revenue would relieve the pressure on council tax, provide funding for the aforementioned shared services, and make local authorities more self-reliant and less concerned about the detail of grant settlements. However, this assignment tax would require a significant step change in the relationship between local and central government and is suggested in this Inquiry only in order to stimulate debate on the subject and to begin the assessment of the viability of such a proposal.

3.0 IMPLICATIONS OF THE LYONS INQUIRY

Criticism and praise of the Inquiry's recommendations have been widespread, with a range of individuals and organisations from across the business, central and local government spheres being particularly vocal. Initial concerns raised after the publication of the Inquiry centred on the changes to the funding system, with particular focus on the revaluation and rebanding of the council tax, and the introduction of the business rate supplement. Inevitably, as stated by the Inquiry, there would be winners and losers from the suggested reforms and both sides were equally vocal.

The Confederation of British Industry (CBI) was keen to see the current business rate arrangement maintained, and were one of the advocates for the extended use of BIDs. The failure to recommend the immediate localisation of business rates was therefore welcomed, but the CBI was apprehensive towards the use of a supplement. Richard Lambert, the Director-General of the CBI, said that there is a danger of business being viewed as a 'cash cow' by local government and any implementation of supplemental business rates will undermine Sir Michael's attempts to strengthen the relationship between local government and its business community¹⁰.

Within local government itself, officials were inevitably disheartened by the decision not to localise business rates. The Chairman of the Local Government Association, Sandy Bruce-Lockhart, said *"it is disappointing that Lyons feels the time is not right for the return of the business rate. This would have increased the local tax base and provided councils with an additional incentive to drive commercial development, new housing and economic prosperity"*¹¹. While the New Local Government Network (NLGN) disagreed that the localisation of the business rate would have a negative impact on local business since *"if a council equates more local business with a bit more revenue, they will have a stronger incentive to improve local facilities, road and rail links, industrial estates and so on – in order to help businesses thrive locally"*¹². Others were more upbeat, Dr. Adam Marshall, of the Institute for Public Policy Research (IPPR), saw the introduction of the supplement as a key driver in generating a stable revenue stream for local business that could inevitably lead to greater borrowing¹³.

On the issue of council tax reforms, the postponement of revaluations was greeted with much criticism, given the amount of time that has already passed since the last one. Former local government minister Nick Raynsford criticised the decision not to revalue council tax, stressing that by 2011 valuations would be 20 years out of date¹⁴.

Others concerned about specific recommendations included the catering and hotel industry who commissioned accountants UHY Hacker Young to study the perceptions that hoteliers had on the proposed 'bed tax'. The study found that almost 90% of hoteliers believed that the tax would *"reinforce the perception of the UK as a high-cost destination"*, leading David Guest of UHY Hacker Young to conclude that this was just another stealth tax for UK business¹⁵. With regards to transport, the Royal Institution of Chartered Surveyors (RICS) was adamant that re-regulation of bus services outside of London was essential if the service was to expand and provide the necessary provision for business growth¹⁶.

A major concern however, was not with the Inquiry itself, but with the actions of the Government after its publication. Key to the implementation of Sir Michael's recommendations is action from the Government, and with Gordon Brown announcing his budget on the same day the Inquiry was released, it was hoped there would be many references to how the Government proposes to fund and implement many of his recommendations. Unfortunately, Gordon Brown made few references to the Lyons Inquiry in his budget speech, and Government ministers were quick to rule out the implementation of a number of recommendations, with local government minister Phil Woolas quickly issuing a statement rejecting key proposals, including the removal of capping and the use of any tourist taxes.

4.0 CONCLUSION

Overall, the Lyons Inquiry represents a loosening of the tight control that central government currently has over local government. It advocates, through its recommendations for reform, somewhat of a re-balancing of finance away from the centre and into the hands of a more powerful local government with a stronger sense of leadership and confidence. However, the Inquiry reiterates many times that the suggestions made are 'developmental' and are aimed at gradually building up trust from the public and business in the abilities of local government, before more substantial and necessary changes are made to the system. Many have argued already that certain reforms go too far, or don't go far enough, depending on their point of view, but what Sir Michael has attempted is to weigh up the needs of both sides and found a middle ground. Some would therefore argue that this weakens the reforms, but given that this Inquiry is charged with developing an overall long-term strategy for reform, these initial recommendations make sense in terms of the bigger picture, and are designed to placate the eventual losers and to make any losses gradual.

The Inquiry is also keen to point out that many of the challenges that currently face local government can be worked out through more creative and confident use of their existing powers, and once the ability to utilise these powers effectively is demonstrated, then further powers should be granted to them. However, given the contempt shown by Government ministers to the existing proposals, it will be difficult to even begin discussions about future, more radical, changes. What appears to be required on all sides, central, local, business and residents is a much more open mind to change and an acceptance that the current system cannot go on without major reform. We will have to wait for the Comprehensive Spending Review for the Government's formal response to the Inquiry and ensure that some firmer conclusions to the Inquiry are adopted.

For further information on the Lyons Inquiry into Local Government, please contact Phil Northall on 0161 236 7036, or at info@cles.org.uk. Or you can visit the dedicated website at www.lyonsinquiry.org.uk.

5.0 NOTES

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Centre for Local Economic Strategies & CLES Consulting

Express Networks • 1 George Leigh Street • Manchester M4 5DL • tel 0161 236 7036 • fax 0161 236 1891 • info@cles.org.uk • www.cles.org.uk