

BABERGH DISTRICT COUNCIL and MID SUFFOLK DISTRICT COUNCIL

TO: Joint Overview and Scrutiny Committee	REPORT NUMBER: JOS/19/16
FROM: Cabinet Members for Planning	DATE OF MEETING: 19th September 2019
OFFICER: Christine Thurlow Professional Lead Key Sites and Infrastructure	KEY DECISION REF NO. N/A

COMMUNITY INFRASTRUCTURE LEVY (CIL) EXPENDITURE FRAMEWORK REVIEW

1. PURPOSE OF REPORT

- 1.1 The CIL Expenditure Framework, the CIL Expenditure Framework Communications Strategy and the Timeline for Implementation following the CIL Framework Review were all adopted by both Councils on the 19th March 2019 (Babergh) and 18th March 2019 (Mid Suffolk). This followed a review which was informed by Joint Overview and Scrutiny in November 2018 and through the work of the Joint CIL Member Panel (Background Documents refer)
- 1.2 The processes and governance around CIL expenditure is set out in these documents and the type of infrastructure that CIL monies can be spent on is set out in each Council's CIL Position Statement. (Background Documents refer).
- 1.3 In approving the amended scheme both Councils agreed that the CIL Expenditure Framework and the CIL Expenditure Framework Communication Strategy would be reviewed after Bid round 3 had been completed and whilst Bid round 4 was in operation so that any amendments to the scheme would be considered by both Councils and be in place before Bid round 5 commenced (1st May - 31st May 2020). The 2019/20 timeline for the implementation of the scheme (see Background Documents) signals the commencement of the second CIL Expenditure review in October 2019 with the inclusion of all Member Briefings. It was agreed in March 2019 (at both Councils) that the Joint Member Panel who informed the content of the CIL Framework and the first review would remain to inform the second CIL Review process.
- 1.4 In addition, it is important that Joint Overview and Scrutiny also inform the second review through consideration of this report and through discussion with the Witnesses attending this Joint Overview and Scrutiny meeting.

2. OPTIONS CONSIDERED

- 2.1 There is a diverse spectrum of approaches to CIL expenditure across the country from Unitary Authorities who have absorbed CIL into their individual Capital Programmes to others who ringfence all funds to be spent locally. A range of different approaches was identified in Appendix A of the Framework for CIL Expenditure report provided to Cabinet's on the 5th and 8th of February 2018 and discussed in full during the workshops with the Joint Member Panel. Members adopted the documents set out in paragraph 1.1 following a review process with agreement to and adoption of the documents on the 19th March 2019 (Babergh) and 18th March 2019 (Mid Suffolk).

3. RECOMMENDATIONS

- 3.1 That the contents of this report and appendices together with verbal contributions by Witnesses to the Overview and Scrutiny Committee be noted and taken forward as part of the CIL Review.
- 3.2 The Committee may make further recommendations as it deems appropriate.

REASON FOR DECISION

Community Infrastructure Levy (CIL) monies have been collected since the implementation of CIL on the 11th April 2016. The CIL Expenditure Framework originally adopted in April 2018 and reviewed with amendments being adopted on the 18th March 2019 (Mid Suffolk) and 19th March 2019 (Babergh) requires the production of a CIL Business Plan for each District which contains decisions for Cabinet to make or note on CIL Bids for CIL expenditure. These decisions relating to the expenditure of CIL monies form one of the ways in which necessary infrastructure supporting growth is delivered.

4. KEY INFORMATION

- 4.1 There have been three Bid Rounds since the adoption of the original CIL Expenditure Framework; in May 2018, October 2018 and May 2019. The outcomes of Bid Round three will be determined by Cabinet for both Councils; Mid Suffolk approved two Bids on the 29th August 2019 and Babergh are considering their CIL Bids and Business Plan on the 12th September 2019 .
- 4.2 Appendix A comprises a draft timetable for the second CIL Expenditure review including meetings of the Joint Member Panel together with two all Member meetings where views can be captured, and outcomes fed back into the review process.
- 4.3 Appendices B and C comprise a list of all approved CIL projects for Babergh (Appendix B) and Mid Suffolk (Appendix C) where decisions have been made to fund infrastructure projects. The progress of these projects has been updated in August 2019.
- 4.4 Appendix D represents some learning points following the amendments to the CIL Expenditure Framework captured since March 2019.
- 4.5 All the Bids (listed in Appendices B and C) which have been approved have been submitted by Parish Councils or Community groups with the exception of the following projects:-

Babergh

- Bid 19-18 - Babergh District Council - £100,000 for works to the Kingfisher Leisure Centre (Strategic Infrastructure Fund)
- Bid 13-18 – Babergh District Council - £33,455.99 for Lavenham Electric Vehicle Charging point (Local Infrastructure Fund)

Mid Suffolk

- Bids M04 and M05 -18 – Suffolk County Council - £45,000 (total) Bus stops and real time passenger information – Laxfield and Stowmarket (Local Infrastructure Fund)
- Bid M13-18 – Mid Suffolk District Council - £20,728.40 For Electric Vehicle charging point Eye (Local Infrastructure Fund)
- M20 -18 – Suffolk County Council and Thurston Parish Council - £13,000 for bus shelters (Local Infrastructure Fund)
- M19-04 - Suffolk County Council and Thurston Parish Council - £9,600 for bus shelters (Local Infrastructure Fund)
- Bid M08 – 18 – Health - £98,000 - Extensions to Health Centre – Botesdale (Local Infrastructure Fund)

4.6 During the first review learning points were captured around the process together with the recommendations of the Joint Overview and Scrutiny Committee in November 2018; the latter of which were as follows:-

1. That Communities were made aware of upcoming CIL bidding rounds and the lengths of the bidding rounds and that consideration be made to extended to the period of the bidding round.
2. That clarification should be made if parish clerks could charge a fee for administration costs when administering CIL.

4.7 These recommendations were discussed by the Joint Member Panel as part of the first review process. Ultimately the Joint Member Group did not consider that recommendation 2 could be carried forward (as all CIL monies must be spent on infrastructure). However, the first recommendation to give three alerts to Parishes (but with the same Bid round window) is now part of the amended CIL Expenditure scheme (approved in March 2019). Further changes were also discussed during the first review process which resulted in significant revisions to the CIL Expenditure Framework being adopted by both Councils in March 2019.

4.8 Since March 2019 there have been a number of significant events or occurrences which have implications for CIL income and expenditure:-

- The Regulation 18 Joint Local Plan document has been considered by both Councils and is currently out for consultation with the 10 week period finishing on the 30th September 2019.
- The Infrastructure Delivery Plan (IDP) has been produced and published (July 2019) as evidence to support the Joint Local Plan. The IDP outlines all the infrastructure requirements and priorities (critical, essential and desirable) to support the growth in both Districts up to 2036.

- A number of small/medium/large infrastructure projects are being developed at pre submission Bid stage working with Network Rail, Suffolk County Council and the Clinical Commission Groups which may result in Bids being submitted in Bid round 4 or subsequent Bid rounds.
- These projects currently include projects for improvements at Needham Market and Thurston Rail Stations by Network Rail, a school extension at Stowupland Secondary School and general discussions around health provision in Hadleigh, Capel St Mary and Woolpit.

4.9 Regular monthly discussions have been taking place with all three Infrastructure providers from which it is clear that all three have different project development and delivery approaches, processes, funding arrangements and governance. It is important that the CIL Expenditure Framework is amended to effectively work with all these different approaches. It is also clear that common ground exists amongst all these different approaches around the need to establish and agree at the earliest stage:-

- Size, scale and cost of the project and agreement to the source(s) and amount of the funding
- Establishment of whether the whole project or part of it an infrastructure priority is (whether critical/ essential/desirable) and whether it is linked to growth and/or contained within the IDP
- Effective communication with the Parish and Ward Member at an appropriate stage
- Timescales for delivery
- Need for sound governance for development of infrastructure projects for Babergh and Mid Suffolk working with different Infrastructure providers
- An effective CIL Expenditure Framework which provides sufficient control around the management and delivery of these projects which dovetails with Infrastructure providers control and management approaches so that the systems work together as effectively as possible and to ensure that the infrastructure projects provide the best value with CIL funds being distributed towards both Councils prioritised infrastructure projects.
- Opportunities for Joint Communications around delivery of infrastructure projects which we are working collaboratively on.

4.10. In addition, Appendix D provides further learning points for Joint Overview and Scrutiny and the Joint Member Panel to consider in respect of the second review. These matters together with how we address community infrastructure in the future all require consideration. In view of this the following Witnesses have been invited to the Committee meeting to give feedback on their perspective of the CIL expenditure process, outcomes and second review going forward:-

- **Robin Morley – Parish Councillor for Cockfield Parish Council**– submission of three successful CIL Bids in Bid rounds 1 and 2 with open space infrastructure, renovation of a brick bridge and a replacement Kitchen within the

Village Hall with a CIL contribution totalling £58,933,20 .and a Parish contribution of £40,045.85

- **Clive Arthey – Member of the Joint Member Panel** – who has worked with Parishes in his Ward where there have been several successful CIL Bids. Also part of the original Joint Member Panel responsible for informing the CIL Expenditure Framework and its first review.
- **Steve Holman/Steven Taylor – Network Rail representatives** responsible for providing railway infrastructure where the funding comes from external sources to Network Rail (i.e. CIL)
- **James Cutting - Suffolk County Council** representing Education and Passenger Transport improvement Infrastructure provider - responsible for the passenger transport approved Bids in Appendix C.
- **Daniel Turner/Chris Crisell – Clinical Commissioning Group - Health** – responsible for the extension to Botesdale Health facility (CIL contribution of approximately £98,739.74 towards a project of over £552,000). This project is complete and has now been opened (in September 2019).

4.11. To conclude, Appendices (A) to (D) inclusive will form part of the framework for the second CIL Expenditure Framework Review going forward. Indeed, these documents were discussed at the first Joint Member Panel meeting on the 13th September 2019. The outcomes from these together with the results of suggested changes following the planned Stakeholder engagement exercise (with Parish Councils/Community Groups/Infrastructure providers/consultation with other teams and officers) and other issues will be taken forward to the remaining Joint Member Panel meetings together with any issues raised by Joint Overview and Scrutiny. This will enable all matters to be fully considered.

5. LINKS TO JOINT STRATEGIC PLAN

5.1 The effective spending of CIL monies will contribute to all the three priority areas that Councillors identified in the Joint Strategic Plan. Economy and Environment Housing and Strong and Healthy Communities.

6. FINANCIAL IMPLICATIONS

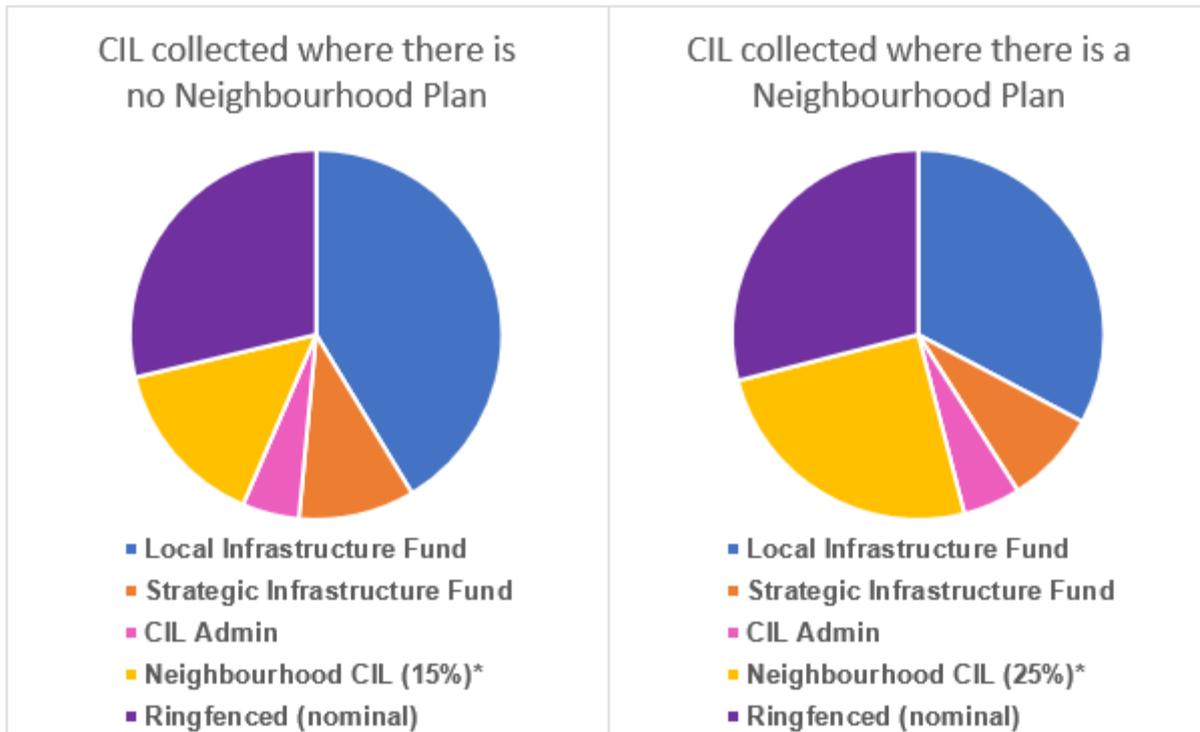
6.1 The adopted CIL Expenditure Framework is critical to the funding of infrastructure to support inclusive growth and sustainable development.

6.2 The CIL Regulations stipulate that CIL monies which are collected must be spent on Infrastructure. New CIL Regulations came into force on the 1st September 2019. This new legislation abolished the CIL Regulation 123 Lists (of infrastructure that CIL would be spent on) on that date and in accordance with the resolution of Council in March 2019 when the amended CIL Expenditure Framework was adopted, both Councils agreed:-

“Delegated authority to be given to the Assistant Director of Planning and Communities, in consultation with the Cabinet Member for Planning and the Cabinet Member for Communities, to produce a replacement for the Regulation 123 lists if these are altered/made obsolete/substituted by the Government in any new

forthcoming legislation (together with any consequent changes to the key documents comprising Appendices A (the amended CIL Expenditure Framework) and B (the CIL Expenditure Communication Strategy) to reflect any legislative change”.

- 6.3 This replacement document is known as the CIL Position Statement (for each Council) and makes both Councils position clear on the expenditure of CIL This is expected to remain in force until the CIL Position Statement is formally reviewed (as part of the second Review of the CIL Expenditure Framework) and /or replaced. This has been issued to all Members and is displayed on the Councils web site. A separate Guidance Note has been produced and is available on the Councils web site to make all aware of the types of infrastructure being delivered through s106 or CIL.
- 6.4 As Members are aware, CIL is collected and allocated in accordance with the CIL Regulations 2010 (as amended). Each Council retains up to 5% of the total CIL income for administration of CIL. From the remainder, 15% is allocated to Parish or Town Councils (subject to a cap) but where there is a Neighbourhood Plan in place this figure rises to 25% (without a cap). For those parishes where there is no Parish or Town Council in place the Council retains the monies and spends the CIL Neighbourhood funds through consultation with the Parish. Two diagrammatic pie charts which follow (after paragraph 6.7) show the payment of monies to Parishes which differs when there is a made Neighbourhood Plan and where there is no Neighbourhood Plan.
- 6.5 Since the implementation of CIL for both Councils on the 11th April 2016 there have been six payments to Parish Councils, in October 2016, April and October 2017, April and October 2018 and April 2019. At the time that the Neighbourhood payments are made, the 20% set aside for Strategic Infrastructure fund is also undertaken. The Strategic Infrastructure Fund money is stored separately to the Local Infrastructure Fund at this point. The pie charts which follow also show the split of monies between Strategic and Local Infrastructure Funds. As this accounting requires Finance to verify the figures, daily accounting in this way would be too cumbersome and resource hungry to carry out. There is no adverse impact on the Bid Round process or cycle to this method of accounting. Indeed, these dates work well with the Bid round process.
- 6.6 The remaining 80% of the CIL monies comprises the Local Infrastructure Fund from which the available funds for expenditure against the Bid round are calculated. Within the CIL Expenditure Framework infrastructure provision for major housing developments is prioritised and ringfenced for spend against these housing projects. In this way housing growth occurring within the Districts is supported by infrastructure provision.
- 6.7 When commencement of major housing schemes occurs, monies are collected according to the CIL payment plan in place. If the scale of development is large the CIL payment plan could be up to 5 equal payments collected over a two-year timescale. Smaller developments are required to pay the money in less instalments and over a shorter timescale. These monies are held in a separate account from the Strategic and Local Infrastructure funds to ensure these ringfenced monies are safeguarded towards infrastructure supporting these developments. The following pie charts also show these ringfenced monies. The remaining unallocated monies are known as the “available funds” and it is these funds (together with bids for allocated funds) that can fund the majority of CIL bids.



*Parish Councils normally receive 15% of the CIL received from their parish, capped at £100 per Council Tax Dwelling. If a parish has a Neighbourhood Plan, they will receive an uncapped 25% of the CIL received.

7. LEGAL IMPLICATIONS

- 7.1 The original framework for CIL expenditure together with the documentation which resulted from the first CIL Expenditure review (in March 2019) is legally sound and robust and was designed including a legal representative from the Councils Shared Legal Service (who also attended each of the Joint Member Panel sessions). The agreed and adopted CIL Expenditure Framework documents were also signed off by the Legal representative prior to consideration by both Councils in March 2019.
- 7.2 Governance arrangements agreed in April 2018 remained unchanged as part of the first CIL Expenditure Framework review of March 2019. The delegation for making Delegated decisions for the Community Infrastructure Levy falls to Assistant Director Planning and Communities (under the governance arrangements in the CIL Expenditure Framework).

8. RISK MANAGEMENT

- 8.1 This report is most closely linked with the Strategic Risk 1d – Housing Delivery. If we do not secure satisfactory investment in infrastructure (schools, health, public transport improvements etc) then development is stifled and /or unsustainable.

8.2 Key risks are set out below:-

Risk Description	Likelihood	Impact	Mitigation Measures
<p>Failure to allocate expenditure such that if we do not secure investment in infrastructure (schools, health, public transport improvements etc.), then development is stifled and/or unsustainable.</p> <p>Current Risk Score: 6</p>	Unlikely (2)	Bad (3)	<p>Adopted Community Infrastructure Levy (CIL), secures investment on infrastructure via the planning process (which includes S106). Creating the Infrastructure Delivery Plan as part of the Strategic Plan, Joint Local Plan with associated Infrastructure Strategy and Infrastructure Delivery Plan will ensure that infrastructure across both Councils is addressed, New Anglia LEP Economic Strategy, draft created together with the Councils Open for Business Strategy.</p>
<p>Failure to produce a yearly Regulation 62 report would result in non-compliance with the CIL Regulations 2010 (as amended) and may mean that Members and the public are not aware of CIL income and expenditure activities.</p>	Highly Unlikely (1)	Noticeable /Minor (2)	<p>The Infrastructure Team produces the report which is checked and verified by Financial services/open to review by External Audit. Reminders are set to ensure the report is published by the statutory date. The format of the Regulation 62 Monitoring report is laid out in the CIL Regulations, so there is no risk in relation to the way the information is presented</p>
<p>Failure to monitor expenditure such that CIL expenditure is not effective.</p>	Unlikely (2)	Bad (3)	<p>The software which supports CIL collection will be used to support CIL expenditure. In addition, it is envisaged that a yearly CIL Business plan (with a 6-month update) will be produced which will include details of all allocated and proposed CIL expenditure and this together with the software will be used for effective monitoring.</p>

<p>If too high a value is allocated into the Strategic 123 CIL Fund, there is a risk that there would be insufficient Local 123 CIL Funding available to deliver the infrastructure required to mitigate the harm, thereby ensuring sustainable development.</p>	<p>Unlikely (2)</p>	<p>Bad (3)</p>	<p>The Infrastructure Team will continue to monitor all allocations of Regulation 123 CIL Funds and the CIL Expenditure Framework review will include this risk as a key element of the review to ensure the level set remains appropriate.</p>
<p>If 25% Neighbourhood CIL is automatically allocated to any Parish/Town councils where there is no Neighbourhood Plan in place, there is a risk that there would be insufficient 123 CIL Funding to allocate to the Strategic 123 CIL Fund and also the risk that there would be insufficient Local 123 CIL Funding available to deliver the infrastructure required to mitigate the harm, thereby ensuring sustainable development.</p>	<p>Unlikely (2)</p>	<p>Bad (3)</p>	<p>The Infrastructure Team will continue to monitor all allocations of Neighbourhood CIL and Regulation 123 CIL Funds and the CIL Expenditure Framework review will include this risk as a key element of the review to ensure allocations of CIL remain appropriate and projects to make development sustainable are able to be delivered.</p>
<p>If commencements of major housing developments were not correctly monitored or the incorrect apportionment of CIL 123 monies were to occur such that monies could not be allocated towards major housing developments, inadequate infrastructure provision would result.</p>	<p>Unlikely (2)</p>	<p>Disaster (4)</p>	<p>The Infrastructure Team will continue to monitor all commencements of development through the service of the required Commencement Notice by developers such that correct apportionment of 123 CIL Funds can be undertaken. The CIL Expenditure Framework review will include this risk as a key element of the review to ensure allocations of CIL remain appropriate and projects to make development sustainable are able to be delivered.</p>

Assurances (for collection of CIL monies)

8.3 In September 2016 Internal Audit issued a report in relation to CIL governance processes. The Audit Opinion was High Standard and no recommendations for improvement to systems and processes were made. Table 5 provides a definition of this opinion:

Table 5	Operation of controls	Recommended action
High standard	Systems described offer all necessary controls. Audit tests showed controls examined operating very effectively and where appropriate, in line with best practice.	Further improvement may not be cost effective.
Effective	Systems described offer most necessary controls. Audit tests showed controls examined operating effectively, with some improvements required.	Implementation of recommendations will further improve systems in line with best practice.
Ineffective	Systems described do not offer necessary controls. Audit tests showed key controls examined were operating ineffectively, with a number of improvements required.	Remedial action is required immediately to implement the recommendations made.
Poor	Systems described are largely uncontrolled, with complete absence of important controls. Most controls examined operate ineffectively with a large number of non-compliances and key improvements required.	A total review is urgently required .

- 8.4 On the 18th December 2017 Joint Overview and Scrutiny received a fact sheet on collection and current thinking on CIL expenditure and questions were answered in relation to it. Members of that Committee were advised of the route map towards getting a framework for CIL expenditure formally considered. Members were advised that this would be a key decision for both Councils and would need to go to Cabinet and then full Council. The resulting joint CIL Expenditure Framework, the CIL Expenditure Communications Strategy and the Timeline for the Expenditure of CIL and its Review were adopted by both Councils on the 24th April 2018 (Babergh) and 26th April 2018 (Mid Suffolk).
- 8.5 In May 2018 the results of an investigation by Internal Audit on behalf of the Assistant Director Planning and Communities were produced following complaints regarding the CIL process in place for Babergh and Mid Suffolk. The investigation concluded: -
- “The information provided to the public in relation to the CIL process is superior to that found for some other Councils and the team go over and above the requirements when supporting applicants where resources allow them to do so. It is Internal Audit’s opinion that the Infrastructure team, even though working under challenging conditions with increasing numbers of applications, are providing a good service to customers and also pro-actively looking for ways to improve where possible.”
 - “The audit opinion is therefore high standard” – (paragraph 8.3 Table 5 defines high standard classification).
- 8.6. In September 2018 Internal Audit conducted a review of CIL Expenditure processes and released a written report. It contains a Substantial Assurance audit opinion (with two good practice points needing to be addressed relating to further clarification of “best value” (one of the criteria for assessing CIL Bids) and storage of all electronic communication.

Assurances (for collection and expenditure of CIL Monies)

- 8.7 It is expected that Internal Audit will continue to regularly audit CIL collection allocation and expenditure processes and actual expenditure once any schemes are developed and implemented.

9. CONSULTATIONS

9.1 The CIL Expenditure Communications Strategy contains a requirement for both Councils to consult the following bodies or organisations (for a period of 21 days) where valid Bids for their Wards or Parish have been submitted: -

- Division County Councillor
- District Member(s)
- Parish Council

9.2 Where appropriate as part of the CIL process and assessment of the Bids, Officers have also taken advice from other Officers within the Council; including the Communities team and the Strategic Leisure Advisor.

9.3 Regular Parish events and Member briefings will continue to be held to familiarise all with the Expenditure Framework and how we can continue to work together to provide infrastructure for the benefit of our communities.

9.4 The draft timetable for the second CIL Expenditure Framework Review suggests two all Member briefings to capture firstly any views of Members about potential revisions to the scheme and secondly to understand the outcomes of the Review following the work of the Joint Member Panel. (see Appendix A)

10. EQUALITY ANALYSIS

10.1 Please see attached Screening report.

11. ENVIRONMENTAL IMPLICATIONS

11.1 It is important that appropriate infrastructure mitigates harm which could be caused by new development without its provision. CIL is one way in which infrastructure is provided and the CIL Expenditure Framework requires two bid rounds per year supported by the provision of a business plan for each Bid round. There is no EIA assessment required.

12. APPENDICES

Title	Location
(A) Draft Timetable for the Review of the CIL Expenditure Framework	See attached
(B) Babergh – Progress of determined CIL Bids – August 2019	See attached
(C) Mid Suffolk – Progress of determined CIL Bids – August 2019	See attached
(D) Captured Learning points	See attached

(E) Screening report for Equality assessment	See attached
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13. BACKGROUND DOCUMENTS

- 13.1 CIL Expenditure Framework adopted by Babergh and Mid Suffolk District Council in March 2019 (Babergh – 19th March and Mid Suffolk – 19th March)

<https://www.midsuffolk.gov.uk/assets/CIL-and-S106-Documents/CIL-SPENDING/FINAL-CIL-Expenditure-Framework-Babergh-and-Mid-Suffolk-Final-amended-March-2019.pdf>

- 13.2 CIL Expenditure Framework Communications Strategy adopted by Babergh and Mid Suffolk District Council in March 2019 (Babergh – 18th March and Mid Suffolk – 19th March)

<https://www.midsuffolk.gov.uk/assets/CIL-and-S106-Documents/CIL-SPENDING/FINAL-CIL-Expenditure-Framework-Communication-Strategy-final-005March-2019-005.pdf>

- 13.3 CIL Expenditure Framework Timeline and Review adopted by Babergh and Mid Suffolk District Council in March 2019 (Babergh – 18th March and Mid Suffolk – 19th March)

<https://www.midsuffolk.gov.uk/assets/CIL-and-S106-Documents/CIL-SPENDING/FINAL-CIL-Expenditure-Calendar-2019-Key-dates.pdf>

- 13.4 CIL Position Statements (published on the web site in August 2019) provide clarity around the type of infrastructure that CIL 123 monies can be spent on.

BDC and MSDC– CIL Position Statements

<https://www.midsuffolk.gov.uk/planning/community-infrastructure-levy-and-section-106/community-infrastructure-levy-cil/spending-cil/>

- 13.5 A report went to Joint Overview and Scrutiny about the first review of the CIL Expenditure Framework on the 19th November 2018. Three Witnesses appeared and some actions were suggested for inclusion into the CIL Expenditure Framework review

<https://baberghmidsuffolk.moderngov.co.uk/documents/s12456/Joint%20Overview%20and%20Scrutiny%20report%20-%20CIL%20Expenditure%20amended%20versio%202.pdf>

<https://baberghmidsuffolk.moderngov.co.uk/documents/g1386/Printed%20minutes%2019th-Nov-2018%2009.30%20Joint%20Overview%20and%20Scrutiny%20Committee.pdf?T=1>

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