The Special Interest Group of Municipal Authorities (Outside London)

Submission to the 2018 Autumn Budget

1. About SIGOMA

1.1. This submission is made on behalf of SIGOMA, the Special Interest Group of Municipal Authorities.

1.2. SIGOMA is a special interest group (within the LGA) representing 46 local authorities covering key urban areas in the North West , East and West Midlands, the North East, Yorkshire & Humberside and the South-coast ; consisting of 32 metropolitan districts and 14 major unitary authorities.

1.3. SIGOMA councils comprise 13.4 million people, around a quarter of England's total population. However SIGOMA collect just 19 percent of the nation's total Council Tax and benefited from just 22 percent of the nation's retained business rates according to 2017-18 estimates.

1.4. At the same time our members are striving to provide services to a population that includes a disproportionately high number of those most affected by changes to the welfare system. For example around 33% of all recorded working age benefit claimants are from SIGOMA authorities and 35% of all looked after children.

1.5. Like all local authorities, our members are highly dependent on Treasury allocations to the MHCLG local government Department but fall into a category of high grant dependency meaning that the distribution of Government funding and a fair redistribution of locally collected taxes, is a matter of vital concern for the continuity of services by our authorities.

1.6. Therefore our members are fundamentally affected by Treasury Decisions on:

- The quantum of funding allocated to local government
- Council Tax
- Business Rates
- Services Funded from other Departments such as adult social care.
- Welfare decisions that affect demand for local services
- Infrastructure in the regions outside London

2. Awareness of the Condition of Local Government

2.1. Evidence and comments from external professional commentators suggest that Government is collectively unaware of the extreme pressures facing local Government. They have not assessed our ability to continue to provide statutory services in the face of a remorseless succession of what are still referred to as "efficiency savings" but which, it must be accepted, is now resulting in unplanned grass roots service reductions. These vary across the country due to variations in funding cuts.

2.2. In the words of the Comptroller and Auditor General Sir Amyas Morse

“I have not seen any evidence-based effort to reconcile funding to local needs. In my view, the policy objectives for local government and the local government statutory duties have not been properly weighted against potential efficiency savings”.

2.3. Whilst part of this duty lies with MHCLG, the feeling amongst members is that Treasury do not know and do not want to know whether local Government has the capacity to absorb cuts that are being handed down.

2.4. We call upon Treasury to work with MHCLG and the Local Government Association to evaluate the cost of statutory services we are expected to provide and the funding necessary for this. Failure to do so risks storing up significant problems for the future which will plainly be more costly resolve.

3. Quantum of Departmental Funding

3.1. It is a simple truth that local government has been cut earliest, by the greatest percentage and at an accelerated pace compared to the rest of government

3.2. The National Audit Office project[i] a real-term cut in local authority spending power[ii] of 28.6% by 2017-18 which we calculate to equate to around £19 billion at 2017-18 prices.

3.3. Even if this were to be considered a reasonable share of the austerity burden for local government, it has not been shared equally between authorities. We estimate that on a comparable basis our members will suffer real-term cuts of 32%.

3.4. Cuts to funding are only half of the picture. There has been an increase in demand for services over the same period, which has further increased the funding gap. To use just two examples from the NAO report[iii]:

- The estimated population in need aged 65 and over has increased by over 14%
- The number of looked after children has increased by over 10%

3.5. The data supports the LGA assertion of a “stand still” funding gap of £3.8 billion by 2019-20, as explained in their Budget submission.

3.6. We understand Treasury is currently planning on making further cuts at this spending review and that, once again, local government is one of the ministries without a protected budget that could see the greatest reductions[iv]. It seems feasible that these cuts may be even deeper in anticipation of the negative impact of Brexit.

3.7. As the LGA explained, our authorities have been adversely affected, without recompense for the increases in the National Living Wage and changes to the employer’s national insurance rates. This pressure will continue as NLW exceeds inflation. This has directly impacted on the support services we seek most to protect, the vulnerable people in our care, and is adding to the cost of maintaining those services whilst funding continues to fall in real terms.

3.8. Many of the warnings of the LGA and others are now manifesting themselves in real life, as we see weaker authorities in financial difficulty and reports of a looming crisis in Children's Social care[v].

3.9. We support the recommendation of the Housing Communities and Local Government Committee report on Business Rate Retention[vi] which states that ".. local government should first be allowed to use the additional revenue gained from 75 per retention to fund existing cost pressures" and "Given the increasingly difficult financial position of many local authorities, we strongly recommend that, before Revenue Support Grant, Rural Services Delivery Grant, GLA Transport Grant and Public Health Grant are rolled in, local government should be allowed to use the additional revenue gained from 75 per cent retention to fund existing cost pressures"**.**

3.10. **HM Treasury must recognise that to avoid future authority failure (either financial or service failure) the quantum of funding must be evaluated against the demand being placed on authorities.**

3.11. **Additionally and vitally the Government must be clear about its expectations of various services where service provision crosses over Departments and match that expectation with the necessary level of funding**.

4. Providing Certainty for the Future

4.1. The current process of cliff edge Departmental Funding Allocations is particularly unhelpful for local government planning.

4.2. As the Local Government Settlement timeline approaches the end of a Spending Review period, authorities may only know their following years' funding allocation 3 or 4 months before an approved budget must be delivered, whilst the second and subsequent years may be complete unknowns.

4.3. This can present some difficulties when funding is stable or rising but when funding is falling the consequences can be severe.

4.4. To deliver efficient and cost effective services councils must be able to plan, publicise and then introduce efficiencies to a planned timescale. Local democratic processes are a necessary part of this timeline.

4.5. In the stretched funding environment in which we now find ourselves it can be as much a risk that authorities over estimate cuts as that they under estimate them. In order to produce medium term plans authorities need to know their funding for the medium term.

4.6. This was probably best exemplified by the enhanced Better Care funding in March 2017 Budget. Welcome and necessary though it was, authorities were hard pressed to react to this additional funding with planned enhancements to adult social care budgets in 2017-18. This was due to the short timescale within which to revise service delivery and efficiency plans for 2017-18 and the short term and possibly temporary nature of the funding. Authorities are still unclear what will happen with additional better care funding in years beyond 2019-20.

4.7. Government should maintain at least 2 years rolling Departmental Spending Allocations to enable authorities to effectively plan for future service provision in any year and avoid waiting for crisis to occur before allocating funds.

4.8. Government should make clear in this Budget the future of the Better Care and Additional better Care fund.

5. Business Rates

5.1. Following numerous business rate reviews, Government appears to have arrived at a conclusion that business rates will continue broadly in its current form for the foreseeable future.

5.2. SIGOMA note however the dissatisfaction expressed in parts of the commercial sector with the fundamentals of the tax, how it no longer reflects the breadth of economic activity in the country and fails to capture some high value commercial operations not based in the high street or out of town facilities.

5.3. We point out that, to authorities also, the tax is not driven by nor directly linked to the objectives of authorities to improve the economic wellbeing of residents. Nor can business rate growth be shown to be proportionate to interventions by authorities. Business Rate retention appears to most authorities to be a crude method of incentivising growth and punishing local residents for lack of growth.

5.4. The tax is becoming increasingly complex for authorities due to its interaction with rate retention. This is not helped by Treasury's continued use of Business rates as a tax incentive to Business by way of reliefs, using ad hoc grants to authorities to compensate them.

5.5. It also hindered by the performance of the Valuation Office Agency on which so much of the business rate system depends. Uncertainty regarding appeals introduces a high level of uncertainty into the rate retention mechanism. This is exacerbated by a reluctance on the part of the Agency to share information with authorities. The Agency currently falls under the control of Treasury, leaving MHCLG unable to bring into effect the standard of service required by authorities to efficiently predict future rate income.

5.6. In addition there are services linked to other Government Departments that are seeking tax savings on business rates which if successful would dramatically undermine the headline Departmental Expenditure allocations as set out in the Budget book.[vii] It will require the intervention of Treasury to ensure that authorities are left no worse off and other Departments no better off as a result of rate savings if they occur.

5.7. Government should also consider the status of student accommodation and educational establishments on Councils. Whilst no-one would argue that these are not essential facilities the current business rate and Council Tax system is a disincentive to authorities to make provision, a burden on local services whilst making no contribution to income.

5.8. Authorities ask for **clarity on the use of funds from Business Rates earned from the Central Rating list.** We have assurances , but no clear evidence that this is used for local government purposes.

5.9. **Treasury must carry out a high level evaluation of its various business rate reliefs on local authority administration and headline Departmental funding.**

5.10. Government need a joined up forward looking approach to business rates as a tax, the purpose of rate incentives and the impact of business rates mechanism on the behaviors they wish to encourage in local government.

5.11. Treasury should give serious consideration to moving responsibility for the Valuation Office Agency to the Local Government Minister.

5.12. The Budget should provide assurance to authorities that all reliefs currently provided as s31 grants will be fully and clearly recognised at the Spending review.

5.13. Treasury should assess the Business Rate savings which will accrue to other Departments through business rate appeals and make it clear that any savings will be adjusted through Departmental funding to Local Government and the affected Department.

6. Preventative Care Funding

6.1. Many of our members feel that preventative care measures are taking second place to funding reactive alternatives. Council spending on early intervention in children's services alone dropped by 40% between 2010-16 and children's charities like Action for Children has concluded for example that: "saving targets have left councils with no option but to close services designed to spot signs of neglect and abuse early".[viii]

6.2. Government's current pattern of waiting for crisis to emerge before allocating funding, as has been done with adult social care, contributes to the disincentive to take preventative measures. Action by authorities to tackle potential problems before they occur may result in reduced funding allocations in favor of more expensive but more easily identified reactive services and may reward those authorities who have made least effort to adapt to cuts.

6.3. Thus whilst Government appears heavily focused on health savings by reducing delayed transfers of care it is ignoring the beneficial effects of Public Health interventions, cutting funding to that service.

6.4. Government should invest in preventative services and work with local authorities on how this is best funded and sustain funding to Public Health Services in real terms.

7. Council Tax

7.1. Council Tax is an essential element of local authority funding.

7.2. The ability to raise additional funds through Council Tax dos not unfortunately benefit all authorities to the same extent and does not allocate additional funding where it is most needed.

7.3. This has contributed to the growing funding divide between poor and wealthy areas. Authorities most dependent on central grant have suffered the greatest cuts whilst simultaneously being able to raise less through a capped Council Tax increase.

7.4. At the same time there are large anomalies between the levels of band D Council Tax set across the Country with some of the wealthiest parts of London for example charging amongst the lowest Band D Tax in the Country.

7.5. The table below illustrates some of the above mentioned anomalies. It compares cuts in Core Spending Power [ii] between 2013-14 to 2019-20, broken down between Council Tax changes and all other cuts. It can be seen that Newcastle, Blackpool and Knowsley charge amongst the highest Band D Council tax yet this covers only a third of their cut in other funding, whilst those at the top of the table have covered between 80 and 100% of their other cuts with similar levels of Band D tax. It also shows the abnormally low band D tax being charged in some areas of London which we believe the current Council Tax and settlement framework supports.

Changes in Spending Power and Council Tax Contribution 2013-14 to 2019-20
Highest and lowest CT contribution (single tier only)

Authority	Cut in SP excluding Council Tax £m	Increase in Council Tax £m	CT increase as % of Cut %	Band D Tax £
Rutland	- 6.99	7.44	106%	1,624
Wokingham	- 28.51	28.06	98%	1,434
Central Bedfordshire	- 45.95	43.19	94%	1,486
Wiltshire	- 75.64	68.84	91%	1,415
Cheshire East	- 57.23	51.26	90%	1,404
Havering	- 44.53	37.91	85%	1,364
West Berkshire	- 31.92	26.63	83%	1,462
Shropshire	- 46.75	38.34	82%	1,335
Poole	- 24.64	20.13	82%	1,400
South Gloucestershire	- 46.37	37.61	81%	1,441
Stoke-on-Trent	- 58.23	20.73	36%	1,268
Newcastle upon Tyne	- 73.44	24.82	34%	1,581
Hackney	- 96.06	32.07	33%	1,080
Newham	- 93.04	30.72	33%	965
Kensington and Chelsea	- 55.96	17.96	32%	845
Knowsley	- 51.66	16.45	32%	1,442
Birmingham	- 301.09	95.21	32%	1,315
Blackpool	- 39.80	11.56	29%	1,511
Hammersmith and Fulham	- 48.56	13.26	27%	728
Westminster	- 69.83	15.90	23%	415

G:\Sigoma\Budget Analysis\Budgets\Budget 2018\[Cuts_9-years_-2010_to_2019 alternate for Budget.xlsx]Sheet2

7.6. Many members have called for a radical overhaul of Council Tax and we have seen support for this view in Business Rate working groups, though commentary on this topic is outside the scope of the group.

7.7. Their comments have included a call for possible re set of Council Tax valuation bands which are still based on 1991 values.

7.8. Members also support the LGA in their call for a relaxation of Council Tax referendum rules.

8. Funding of Two Tier Authorities

8.1. Our members have historically refrained from commenting on the arrangements within two tier areas, seen as an issue for local democracy.

8.2. We feel however the time has come to challenge the continued distortion of funding this has led to and the confusion this creates within the local government finance system.

8.3. Where every aspect of local government finance is under scrutiny we suggest that the system cannot afford the double layer of administration that the two tier system necessitates and urge Government to take the initiative to help our colleagues in two tier areas to transition to a more efficient method of delivering services whilst maintaining local democratic principles.

9. Infrastructure in the Regions

9.1. Regions outside London are systematically disadvantaged through ongoing underinvestment in transport infrastructure. We are concerned that this may be compromising the Government's welcome aims to promote regional rebalancing, increase productivity and create a country that works for everyone.

9.2. SIGOMA strongly supports the sentiment of these aims but considers that the Treasury's current business case model may be working against them.

9.3. The prevailing wisdom perpetuated by this 5-case model is currently to address capacity issues and ensure short-term value in line with the current economic status quo, or at the very least, to weight these factors more favourably. [ix]

9.4. Little to no consideration appears to be made, however, of the need to equalise per head investment to ensure a roughly fair balance of regional spending, or of investing in areas in need of economic regeneration, where long-term return on investment may be greater.

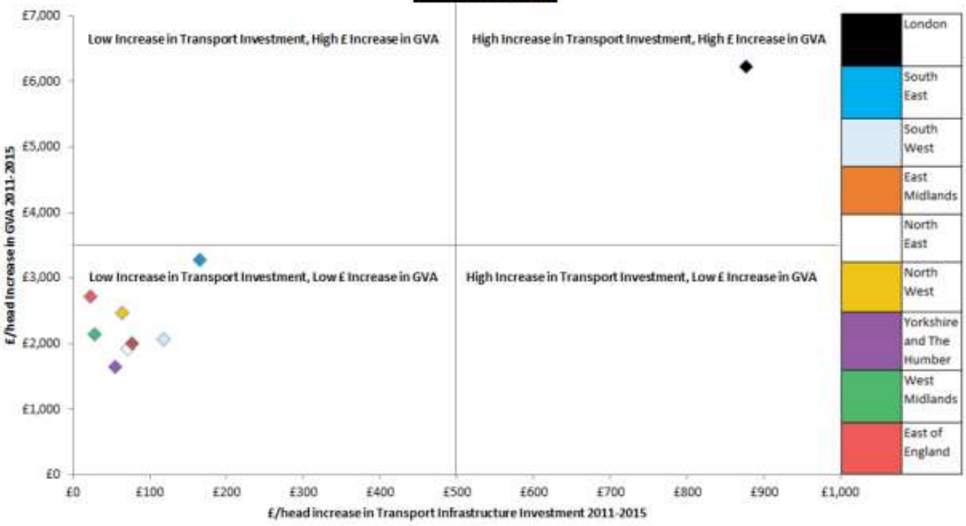
9.5. Despite the claims of the Department of Transport for example that regions in the north of England receive a greater share of transport investment, this is manifestly untrue, as demonstrated by think tank IPPR north[x], highlighted by Treasury data and emphasised by both the House of Commons Library and Transport Select Committee.[xi]

9.6. Moreover it is something residents in almost every region outside London can see with their own eyes whenever they visit the capital. They see trains on the Victoria line running every 100 seconds or read about the investment in projects like Crossrail, Crossrail 2 and the Jubilee line extension[xii] while projects in their own areas are scaled back and downgraded,[xiii] and they have no choice but to travel to work on ailing converted busses introduced in the 1980s.

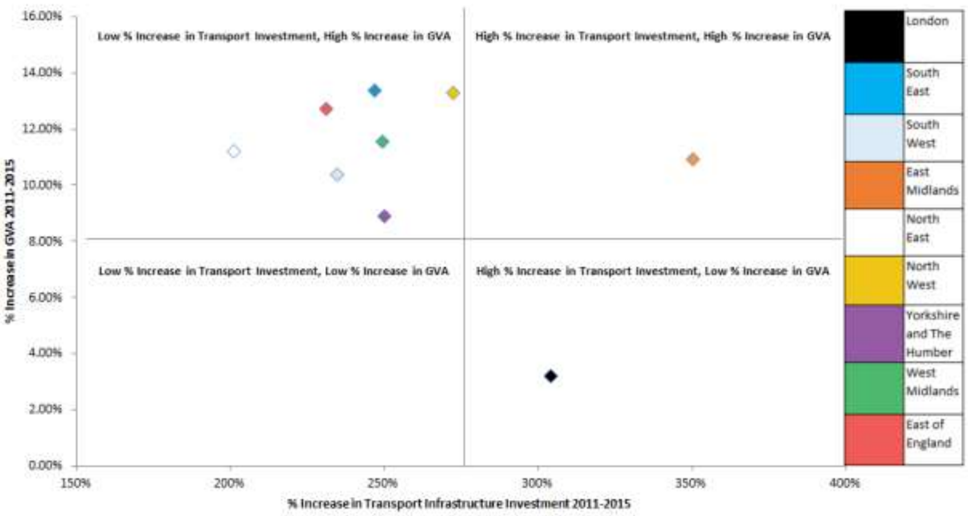
9.7. This is unfair but it is also false economy. Investment in London at the expense of other regions will to result in diminishing gains as the capital continues to overheat.

9.8. The graphs below show the regional increases in transport infrastructure investment and Gross Value Added in both £/head and % terms. It shows that London has one of the lowest % increases in GVA in the country despite benefiting from the highest per capita transport investment.

£/head Increase in Transport Infrastructure Investment against £/head Increase in GVA 2011-15

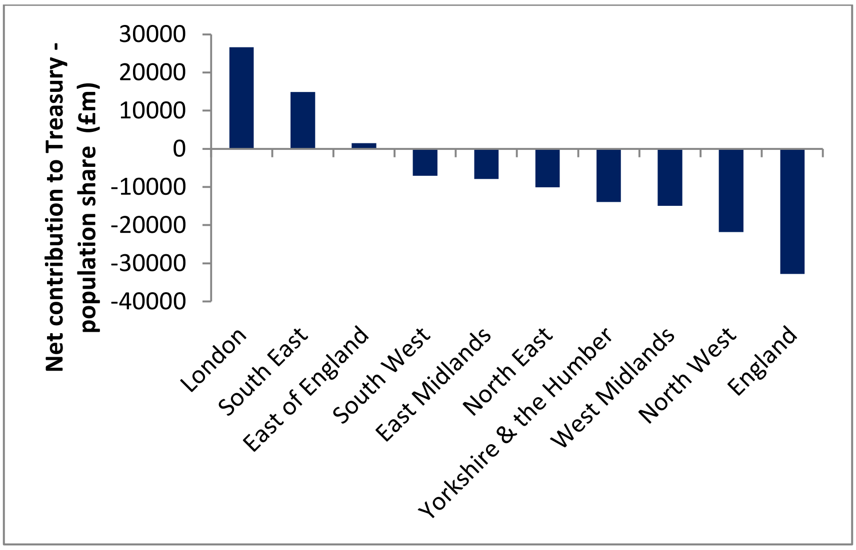


Percentage Increase in Transport Infrastructure Investment against percentage Increase in GVA 2011-15



9.9. London and the East of England and the South East are currently the only net contributors to the Treasury in England. This is in no small part due to the superior transport network that emanates from the capital.

Net fiscal balance 2016 – population share (ONS)



9.10. If regions outside the capital received equivalent transport investment, the greater talent pools, trade and agglomeration spheres available to businesses that chose to set up or relocate outside the capital could be significant enough to begin addressing the analogue regional cash-flow challenges facing the Treasury.

9.11. We believe a lack of balanced transport investment is also damaging national productivity. The UK famously lags behind other advanced economies, 35% behind Germany for example. However, according to the Centre for Cities, "Cities in the Greater South East… are 44% more productive than cities in other parts of the country." This suggests the Greater South East may in fact be much more productive than Germany, while the rest of the country brings down the national average. The imbalance is unsurprising once the national disparity in infrastructure investment is taken into account.

9.12. There is no better time to invest in upgrading the vital networks on which the economic success of more than half of the country depends.

9.13. Brexit, deal or no, will mean the country must pull together and fire on all cylinders in order to make the most of domestic and international opportunities. Regions outside the capital are key exporters and need a transport system fit for the 21st century to meet the challenge.

9.14. On the current trajectory, Business rates will increasingly become one of the primary sources of income on which struggling local authorities must depend. Councils need a level playing field.

9.15. And signs of burnout in are ever-present. London is now visibly overheating following City's decades-long success story and this is unsustainable.

9.16. In a recent CBI survey, 28% of London businesses claimed they were losing staff because they could not afford to live locally, while more than a third (36%) said the housing crisis was having an effect on their ability to offer flexible working to their employees.[xiv]

9.17. Property experts Savills say: "London's housing market has been pushing up against the limits of mortgage regulation and affordability for some time".[xv] This effect is making it unsustainable for some professionals, businesses and even communities to stay in a place they may have grown up.

9.18. Improving transport networks to solve capacity issues does not work. It simply makes the areas they serve more desirable and can therefore even exacerbate the problem in some cases. This is clearly demonstrated by the effect of land value uplift[xvi] and the established planning theory surrounding induced demand.[xvii]

9.19. Investing in other regions would help to boost their relative desirability to investors, relieving some of the pressure on both London's transport system and housing market.

9.20. The DfT's appraisal methods, they argue, are based on robust and evidence based processes that shows the value for money for tax payers of different investment options.[xviii]

9.21. We have no reason to doubt such a process exists, but we have ongoing concerns that the outcome of this process is self-reinforcing and works to bake in the disadvantage of currently less prosperous areas.

9.22. We would also question whether a £30bn second high speed rail link in London represents value for money to tax payers in the North East, South West, East Midlands or any other region, particularly when they have yet to be granted. Members question how such imbalanced investment can be reconciled with the Government policy of regional self-reliance.

9.23. To provide a historical example of the value of rail investment, in the mid to late 1800s, what is now the city of Vancouver was a modest logging town, home to a population of less than 21,000 people. By 2001, its population was pushing 2 million. Vancouver was the terminus for the Canadian Pacific Railway, which arrived in 1886 and boosted land values for prime real estate from less than a dollar an acre to over $15m an acre[xix].

9.24. History time and again highlights the economic payoffs of investing in strong transport links, particularly in areas of more limited connectivity. This government has the opportunity to make a historic change in the way we think about transport investment and we urge the Treasury to seize it. The value of investing properly in high quality transport links across the country to the strength of our national economy cannot be understated.

10. <u>Post-Brexit Support</u>

10.1. Brexit, whether or not the Government is able to strike a deal with the EU, is anticipated by the overwhelming majority of commentators, including the Treasury, to result in a net reduction in growth and a consequent tightening of Treasury Finances[xx].

10.2. In total, 85% of SIGOMA areas voted to leave the EU and 96% are more deprived than the English average. Based on the Government's own early regional assessments of expected impacts on growth, however, Brexit is also likely to result in much greater reductions than average in expected GVA growth for our member authorities[xxi].

10.3. In in light of reported plans to cut departmental budgets even further at this spending review [iv], following 49.1% real-terms reduction in government funding for local authorities, 2010-11 to 2017-18, we stand with the rest of the sector when we say that cutting local government further in anticipation of Brexit would have catastrophic consequences.

10.4. The sector will likely be faced with considerable increases in service pressures as a result of Brexit, even before further potential cuts take place, as they deal with issues around unemployment, homelessness and even potential tariffs on medicines used in the care of elderly residents, to name but a few. The prospect of facing additional cuts from Treasury when they are already experiencing significant unfunded budget pressures would therefore be unconscionable.

10.5. We understand that Treasury is setting aside a contingency fund to help ensure a smooth exit from the EU but are also aware that that MHCLG failed to bid for a share of this pot, perceived by some as showing lack of foresight and interest[xxii] . The issues identified by councils so far in their impact assessments, however, highlight the significant consequences Brexit, in any of its forms, could have.

10.6. SIGOMA represents many councils that rank among the most dependent in the country on exporting to the EU. According to the Centre for Cities, as the UK's largest single sector contributor to total European exports, Sunderland's percentage share of road vehicle exports to the EU is 79%, Derby accounts for 71% of power generating machinery exports and Hull exports 51% of medicinal and pharmaceutical products[xxiii].

10.7. **Treasury should consider the creation of a Brexit impact fund to help already overstretched councils cope with the significant increases in service pressures many anticipate, which may often stem from economic problems, such as redundancies etc. that are manifestly outside of their control. This should be allocated based on need and must therefore follow a comprehensive analysis of local level impacts which we understand may not yet have been undertaken.**

10.8. The Government has indicated that a consultation will be forthcoming on the replacement of European Structural Funds through a new Shared Prosperity Fund. We will be responding to this consultation but feel it is pertinent to raise here that this must be at least equivalent to the combined value of ESF and ERDF and must match or exceed future increases in European funding thereafter.

10.9. Equivalent funding through the new SPF must continue to be allocated on a needs basis to areas that most require economic regeneration and which, to date, have relied heavily on this external source of investment to help create jobs and fund skills programs to help people into work.

10.10. One of the main problems reported by organisations looking to access ESF and ERDF was the exorbitant paperwork involved. The new SPF must be robust and Government must ensure, above all, that this funding is channelled to the areas in which it is most needed. However, there is here an opportunity to strip away some of this red tape in order to create a successor that is more administratively efficient and therefore cost effective not only for local government and other organisations which may access it, but for Treasury too.

10.11. The UK must also consider the way businesses, councils, philanthropic organisations and others are able to access low-cost finance, should they no longer be able to take advantage of the unique offer provided by the European Investment Bank. Organisations trying to improve the economic prospects of deprived areas in particular relied heavily on this institution and we would urge the Government to be bold in establishing a world leading domestic alternative.

End notes:

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[i] In their 2018 report Financial Sustainability of Local Authorities

[ii] Spending Power is MHCLG measurement of all funding available to councils including Council Tax

[iii] Measures population increases 2010-11 to 2016-17

[iv] https://www.thetimes.co.uk/article/philip-hammond-orders-whitehall-to-plan-for-morecuts-hts0ml92p

[v] https://www.theguardian.com/society/2018/sep/01/children-social-care-services-councils-austerity ; https://www.lgcplus.com/politics-and-policy/finance/overspending-on-childrens-social-care-services-soars-by-10/7025721.article; the report of the all-party parliamentary group for children "Storing up Trouble – July 2018 ; the 50th report of the Public Accounts Committee on the Financial Sustainability of Local Authorities (especially recommendation 4) and "Close the children's services funding gap" a joint letter by the LGA and children's services leaders at https://www.local.gov.uk/about/campaigns/bright-futures/bright-futures-childrens-services/close-childrens-services-funding

[vi] Government Response to the Housing, Communities and Local Government Committee's Fifth Report of Session 2017-19 on Business Rates Retention

[vii] Most notably by NHS Health Trusts but also includes the Business Rate impact of schools' converting to the academies. In both instances the Department is funded on current expenditure profiles but then reduces costs to by saving business rates at the expense of local authorities without any adjustment between the affected Departments by HM Treasury.

[viii] https://www.actionforchildren.org.uk/news-and-blogs/press-releases/2017/november/crippling-funding-cuts-leave-councils-with-no-option-but-to-only-help-children-in-crisis/

[ix] Andy Burnham (2017).,Why England's north is still waiting for its powerhouse, The Guardian (First-hand anecdotal evidence witnessed during Mr Burnham's time as Chief Secretary to the treasury)

[x] https://www.ippr.org/files/2018-01/future-transport-investment-in-the-north-report-1801.pdf

[xi] https://publications.parliament.uk/pa/cm201719/cmselect/cmtrans/582/58206.htm#_idTextAnchor013

[xii] https://www.savills.co.uk/insight-and-opinion/savills-news/240380-0/infrastructure-investment-and-land-value-uplift

[xiii] https://www.theguardian.com/uk-news/2018/mar/29/rail-electrification-plans-cancelled-purely-for-cost-reasons-says-nao-chris-grayling

[xiv] https://www.personneltoday.com/hr/london-housing-crisis-recruitment/

[xv] https://sevencapital.com/london-property-prices-set-to-stagnate-during-2019/

[xvi] https://www.savills.co.uk/insight-and-opinion/savills-news/240380-0/infrastructure-investment-and-land-value-uplift

xvii Don Pickrell, Chief Economist for the US Department of Transportation, writing in 2001, "During the heyday of highway building in the US, engineers and planners were frequently astonished by the discovery that newly opened highways quickly filled to near their design capacity… [a] phenomenon… known as induced travel…" Don Pickrell, Chief Economist (February 2001)., Induced Demand: Its Definition, Measurement and Significance, U.S. Department of Transportation p1

xviii https://publications.parliament.uk/pa/cm201719/cmselect/cmtrans/1557/155702.htm

xix https://www.westerninvestor.com/news/british-columbia/residential-land-selling-for-up-to-83-million-per-acre-1.2176331

xx As illustrated in the Letter from The Treasury Minister to Nicky Morgan MP of 23 August 2018 which quotes a prediction of GDP reducing by 7.7% in a WTO no deal scenario.

xxi http://www.sigoma.gov.uk/__documents/public/Brexit-Britain.pdf

xxii https://www.lgcplus.com/politics/governance-and-structure/ministrys-failed-bid-shows-it-is-not-taking-brexit-seriously/7023677.article

xxiii http://www.centreforcities.org/reader/cities-outlook-2017/uk-cities-export/