

Advanced Material

This Advanced Material contains a pre-seen case study provided to students prior to the exam date. Students should familiarise themselves with the Advanced Material before they sit the exam. The Advanced Material provides key information and forms the basis of the requirements set out in the exam day materials. Students should carry out research into the sector and apply learning from the workbooks.

Exam: Developing Strategy and Data Analysis

Exam Sitting: June 2025

Advanced Material

PUBLIC TOILET FACILITIES IN LARWICH

Assumed date for advance materials is 7 May 2025.

Your role: You are a qualified CIPFA accountant working for Flimkien Consulting.

You have been included in a multi-disciplinary team formed by Larwich City Council to review the provision of public toilet facilities in the city of Larwich.

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Exhibit 1 – Drylania and Larwich: general information

Drylania

Drylania is a country in Europe where English is one of the official languages and is widely spoken. Its population in 2024 was 10.8 million. Although part of the Schengen area, it has retained its own currency - the Drylania dollar (D\$).

Drylania is renowned for its forests and lakes, an abundance of cycle trails and a stunning 800-kilometre-long coastline. It has an excellent road and rail network and has links to other countries in Europe by air, sea, road and rail. In 2024 it attracted over nine million tourists from other countries.

Larwich

Larwich is the capital of Drylania. Larwich is located on the coast where the Lar river enters the sea. It has two universities, a large technology park and numerous tourist attractions. In 2024 the population of Larwich was 2.8 million. This is predicted to grow to 3.13 million by 2035. These figures exclude the student population, which is currently around 35,000 during both semesters, decreasing to around 10,000 in the three summer months of June, July and August.

Larwich has a large international airport and is a rail hub. It has over four million visitors annually from other parts of Drylania and abroad, mainly in the period April to October.

Each week two or three cruise ships berth in Larwich's large harbour. These spill thousands of visitors into Larwich, many of whom board buses to visit the sights and the surrounding countryside, while others take buses into the city.

Larwich has many tourist attractions: a Gothic cathedral, a castle, three world-class museums, art galleries, two theatres, and a large central park with a lake. There are boat excursions along the river to admire the numerous bridges and the scenery on either side.

However, Larwich seriously lacks public toilet facilities. This has long been the subject of major criticism from both residents and visitors.

Exhibit 2 – Relevant organisations connected to the provision of public toilet facilities in Larwich

Drylania Ministry of Health and Safety

Minister – Jaqueline Forke

Director of Health – Brian Sprake

Larwich City Council (LCC)

Chief Executive – Rainer Muscat

Department of Public Health

Director of Public Health – Annabel Reese

Larwich City Council Public Health Committee (LCCPHC)

Committee chair – Blossom Patel

Councillors – Malcolm Morris, Deirdre Heath, Boris Jakl, Keenan Blair.

Larwich Health Partners (LHP) – overseen by Rachel Yung

LHP is a collaboration between local health services, Larwich's two universities and LCC. LHP produces an annual report on public health issues. LHP does not have authority to provide public toilet facilities or to oversee their location, size or configuration, but its pronouncements carry significant weight and it is well-respected by the LCCPHC.

**Exhibit 3 – Presentation by Annabel Reese, LCC Director of Public Health, 24
April 2025**

“It’s a policy of the current Drylandia government that people should be able to shop, attend cultural and leisure events etc without being impeded by any lack of suitable public toilet facilities.

Part 10 of the Public Health Act 2021 requires local councils to assess the needs of its community as regards public toilet facilities. It mandates each local council to prepare and publish a Public Toilets Strategy for its area in order to meet the assessed need. They are required to review their strategy every three years.

The Drylandia government anticipated that this would lead to local councils identifying a broader range of options for providing toilets for use by the public, ranging from traditional stand-alone public toilet facilities operated by the council through to public-accessible toilet facilities in private ownership. The Act does not require local councils to operate their own public toilets.

Like all councils, LCC needs to ensure that the provision of public toilet facilities is not a financial burden, so we need to find cost-effective ways to increase the number of LCC-operated toilets as well as increase the level of public toilet facilities provided by private organisations. In the past, LCC has closed council-operated toilets as a way of saving on the cost of day-to-day operations, repairs and maintenance. However, this is not a practice we intend to continue.

A comprehensive review of public toilet provision in Larwich was last conducted in 2022, resulting in the LCC Public Toilets Strategy 2022. Today I authorised the establishment of a multi-disciplinary team to conduct a further review of the provision

of public toilet facilities. A CIPFA-qualified accountant from Flimkien Consultants is seconded to the team.

The team is required to:

- Review the current provision of public toilet facilities and Facilities Access Scheme (FAS) in Larwich (see Exhibit 4).
- Use gap analysis to assess the status of the LCC Public Toilets Strategy 2022 and review extracts of the minutes of the LCCPHC meeting held on 25 March 2025 (see Exhibit 5) to determine whether there is any strategic drift.
- Consider the results of the public consultation on the provision of public toilet facilities in Larwich that was conducted in the summer of 2024 (see Exhibit 6).
- Review best practice from outside Drylania – for example the way Paris and other major cities provide public toilets facilities – and determine whether some of these would be of benefit in Larwich.
- Consider how digital technologies – such as Big Data, the Internet of Things and Mobile Technology – can assist in responding to the public consultation.
- Research new developments in public toilet facilities (see Exhibit 7) and consider the need for innovation from both a technology push and a market pull perspective.
- Consider the use of McKinsey 7s Framework to plan for and mitigate some of the issues that might arise when implementing a new public toilets strategy.
- Make recommendations for a new strategy, including on whether LCC should consider a strategic alliance for the provision of FAS.”

Exhibit 4 – Current provision of public toilet facilities, including Facilities Access Scheme, in Larwich

Larwich currently has 10 public toilet facilities. There are four public toilet facilities operated by LCC and six public toilet facilities in private ownership, four of which are within the Guildhall Shopping Centre.

Public toilet facilities operated by Larwich City Council

LCC now only operates four public toilet facilities. Facilities that were previously operated by LCC have been closed over time as part of cost-saving exercises, with several of them being either demolished or sold off. This reduction in Council-operated public toilet facilities is shown in the table below.

Changes in the number of public toilet facilities operated by LCC

2013	2016	2019	2022	2025
14	10	10	5	4

Two of the four LCC-operated public toilet facilities are in blocks built of conventional brick-and-mortar, comprising access to toilets and an independent toilet for the disabled. They are open access and there is no charge for their use. They are opened and closed each day by a member of LCC staff. They are cleaned in the early afternoon and again in the evening. They are occasionally closed due to vandalism. One block is located in Larwich city centre, near the library, and the other is located near to the public gardens.

The other two LCC-operated public toilet facilities are blocks built of prefabricated concrete. One block is near the canal in the lower part of Larwich, away from the shopping area and museums, and the other is near where the river cruises start. They are self-cleaning and are more secure, with less risk of vandalism. They are

available 24/7. Access is controlled by a 'pay to enter' system which requires each user to insert a 20 cent coin. This is increasingly an impediment for users, as most people carry little cash and almost no coins. It is a particular problem for visitors from outside of Drylania.

LCC's Department of Public Health is responsible for managing the toilet facilities which are operated by LCC. The LCC Public Health Committee (LCCPHC) oversees the provision of public toilet facilities in Larwich and seeks to ensure that the public can access privately-owned toilet facilities in addition to the ones that LCC operates.

Privately-owned toilet facilities accessible by the public

Further toilet facilities that are accessible by the public are located in two shopping centres and a multi-storey car park in Larwich, all of which are privately-owned:

- Guildhall Shopping Centre –toilet facilities, including one disabled toilet, are located on each of the Centre's four floors. Baby changing facilities are available.
- Princes Way Shopping Centre – toilet facilities built of prefabricated concrete, located near a small garden area within the Centre.
- Crown Multi-Storey Car Park – there are toilet facilities on the ground floor but there are no toilet facilities suitable for wheelchair users. There are no baby changing facilities.

Other toilet facilities which the public can access

There are toilet facilities in some buildings, such as the LCC offices, the library, two banks and two department stores, which the public are able to use. Of these, only the LCC offices and the library have facilities that are suitable for wheelchair users.

Use Our Toilet Community Scheme

Cafes and restaurants in Larwich generally do not permit use of their toilet facilities by people who are not customers. However, some cafes and restaurants are part of the *Use Our Toilet Community Scheme*.

LCC launched the *Use Our Toilet* scheme in 2019 whereby cafes and restaurants, office buildings, theatres and universities were encouraged to allow the public access to their toilet facilities without the need for any initial purchase.

Members of the scheme received a financial award of 750 D\$ in 2019. The buildings and organisations concerned had to conform to the standards imposed by LCC and were regularly inspected by a member of LCC staff.

With the lockdowns and restrictions imposed by the pandemic in 2020, the scheme was suspended. Subsequently funding was not available from LCC. Because of this, and the low level of take-up by organisations, the LCCPHC has mixed views as to whether the scheme is a viable mechanism to remedy the gap in availability of public toilet facilities.

Facilities Access Scheme

A Facilities Access Scheme (FAS) is designed to meet the needs of people with significant physical disabilities. A FAS provides the appropriate equipment, for example a height-adjustable, adult-sized changing table and a tracking hoist system.

A FAS must have adequate space to accommodate a wheelchair and to allow a user to be assisted by their carers.

In 2022 the Drylandia Ministry of Health and Safety mandated local councils to increase the provision of FAS facilities in large buildings used by the public, and also in shopping and leisure areas. Although the number of FASs available is increasing, there are still not enough FASs across Drylandia as a whole.

In Larwich there is only one FAS, located on the ground floor of Botolph House, near the Princes Way Shopping Centre. Botolph House is a privately-owned office building, but the FAS is available for staff and for visitors to the offices in the building.

Exhibit 5 – Extracts from minutes of a meeting of LCCPHC on 25 March 2025
regarding the Public Toilets Strategy 2022

Aim of the meeting: to review the status of the LCC Public Toilets Strategy 2022.

Objective 1 of the Strategy – Retain existing council-operated toilet facilities, with the exception of the facilities on South Street which are constantly vandalised, and used by rough sleepers and drug users.

Status:

The South Street toilet facilities were closed. In the previous three years LCC had also closed another five toilet facilities, bringing the number of council-operated toilet facilities down from 10 in 2019 to four in 2025.

Discussion:

Councillor Deirdre Heath pointed out that the population of Larwich is ageing and visitors from the cruise ships are typically in their senior years. Continence issues are more prevalent as people advance in age. She also noted that people with certain common medical conditions need to know there are toilet facilities nearby, otherwise they risk not going out and being isolated at home.

Objective 2 of the Strategy – Impose charges for the use of council-operated toilet facilities.

Status:

The only toilet facilities where charges have been imposed are the two prefabricated blocks operated by LCC. Charging is necessary in order to access the blocks.

Discussion:

Councillor Malcolm Morris noted that charging for the use of public toilet facilities significantly reduces their net operating costs. He advised the meeting that, if a charge of just 20 cents was imposed on each user and there were 50 users per day for six days a week for 48 weeks of the year in each of the six toilet cubicles in each of the two council-operated bricks-and-mortar blocks, this would result in additional income of 34,560 D\$ annually. This amount would cover the operating costs of the blocks, including wages for the cleaners.

Objective 3 of the Strategy – Have at least five Facilities Access Scheme (FASs) in Larwich.

Status:

There is only one FAS, located in Botolph House close to Princes Way Shopping Centre. It is not LCC-operated.

No discussion

Objective 4 of the Strategy – Harness the power of technology – Big Data, Internet of Things, Mobile Technology etc.

The Strategy proposed:

- installing sensors to collect data on usage rates and times so that these could be monitored and inform plans for the future provision of toilet facilities.
- using the Internet of Things to get alerts when stocks of soap and paper need replenishing and to monitor cleanliness through electronic user feedback screens.

- installing equipment to automatically open and close public toilet facilities using Mobile Technology. This would increase operational efficiency by reducing the need for a staff member to manually open and close blocks containing toilet facilities. It would also reduce the opportunity for casual vandalism.
- using contactless charging to potentially make it easier for people to access toilet facilities as they wouldn't need to use coins.

Status:

None of the above have been actioned. None are due to be actioned.

Discussion:

Councillor Keenan Blair observed that there is substantial interest in contactless charging from the public and there would potentially be significant uptake. The future installation of card readers and the appropriate systems should be a natural progression for public toilet facilities where charges apply. The technology is there, the income generated would benefit LCC, and the market is expecting the beneficial use of technology in this way. He also observed that cities such as Paris operate an app that not only lists the location of a toilet but also whether it is currently operational.

Councillor Boris Jakl noted that whether facilities are opened and closed is dependent on staff attendance and so is vulnerable to staff illness and holidays. This routine can take up to two hours, every morning and evening, so using technology to open and close facilities would save on time and costs. He also noted that a friend of his who lives in Czechia told him that her local council was using gates and turnstiles to control access and payment, and that the return on investment in this equipment

was impressive. “You get the investment back in just a few months – about four months for an average area with high footfall. After that, paid access solutions generate income. This is a significant financial contribution that easily covers water and electricity consumption, heating costs, maintenance, staff costs and cleaning products.”

Exhibit 6 – Key points from a public consultation on the provision of public toilet facilities in Larwich

A public consultation was conducted in the summer of 2024 by Flimkien Consulting. A questionnaire gathered public opinion on various aspects of public toilet facilities in Larwich including safety, cleanliness, location, provision of baby changing facilities, disability access, and the provision of Facilities Access Scheme (FASs).

The questionnaire was sent to all residents of Larwich. It was also available on the LCC website and app. Paper copies were available in LCC's offices, in the library, and at the Larwich Tourist Information Office.

There were 1,100 responses to the questionnaire, of which 400 were from residents of other towns in Drylania and 150 from visitors from other countries.

The responses to key questions were as follows:

88% of respondents worry whether they will be able to access a public toilet when out and about. 51% said that a lack of toilet provision has deterred them from visiting a public place such as a shopping centre or park in the past.

84% of respondents said that it was not easy to find a toilet while out and about in Larwich and 92% said that there were no or very few public toilets in Larwich.

78% of respondents expressed surprise that digital technologies were not being used, for example an app to identify open locations of public toilet facilities.

59% of respondents were willing to pay a nominal fee to use toilet facilities provided they were clean and appropriately stocked with eg soap and paper.

9% of respondents use or assist someone else in using FASs.

The public consultation also included face-to-face interviews with over 40 local businesses. Key findings were:

- Public access for potential customers to toilets is important for local shops and businesses as customer footfall is the lifeblood of the retail sector.
- Public toilet provision is a prominent issue for a tourist destination such as Larwich. If a city has a reputation for inadequate toilet facilities, this can deter tourists from visiting.

Exhibit 7 – Email regarding research into developments in public toilet facilities

From: Rachel Yung, Larwich Health Partners (LHP)

To: Annabel Reese, LCC Director of Public Health

Date: 2 May 2025

Subject: Research into developments in public toilet facilities

Hi Annabel,

As you've just assembled a team to review the provision of public toilet facilities in Larwich, I thought it might be helpful to share some of the research LHP has done into the provision of public toilet facilities around the world – specifically on cost savings, environmental considerations and the use of digital technologies.

Cost savings associated with the provision of public toilet facilities

- Designing toilet facilities in a shared-use building that incorporates another amenity can help reduce both the operating and whole-life cost of a new installation. An example from the UK is a public toilet at the bus station in the town of Hemel Hempstead which incorporates a travel centre. The building was designed, constructed and installed as a single unit in a prime location to provide modern toilet facilities and also offices from which travel centre services could be delivered. The rental income received from the business operating the travel centre offsets the operating costs of the public toilet facilities. In addition, this type of shared-use building reduces the vandalism and other types of anti-social behaviour that is often experienced at and around public toilets.
- Having a design that allows direct entry for a user to a toilet cubicle reduces the footprint of a building that comprises public toilet facilities and thus the

cost of its construction and installation. It can also reduce the cost of cleaning and maintenance.

- Being able to automatically open and close public toilet facilities can improve the efficiency of cleaning operations. It also reduces the environmental impact of the facilities by reducing the number of journeys required for cleaning staff to service them, and reduces the likelihood of them being illegally occupied overnight. An automatic system allows facilities to operate 365 days a year and can be controlled remotely.

Environmental considerations

- LED lighting in the facilities, with automatic control and low power modes, reduces energy consumption.
- Grey water recycling can be incorporated. Japan is known for its ultra-modern and high-tech public toilet facilities. A sink that sits on top of the toilet tank saves on both space and water as the water used to wash hands is then recycled and used for flushing the toilet.
- Waterless urinals, low-flow toilets and energy-efficient hand dryers reduce environmental impact.
- Solar-powered facilities, rainwater harvesting systems are other examples of sustainable solutions.

Digital technologies

- Pay-per-use systems, such as coin-operated turnstiles or contactless payment options, help generate income to operate and improve public toilet facilities and help ensure they remain clean and well-stocked.

- Real-time occupancy monitoring can link to an app for users but also provide data for the operator of the toilet facilities.
- Algorithms can predict maintenance needs.
- Internet of Things (IoT) devices, data analytics and smart management platforms can optimise cleaning schedules, track stock levels and monitor energy and water consumption.
- Sensors can gather data on user behaviour.
- Sensors can facilitate auto-flush and auto-clean, minimising the number of staff needed whilst improving response time for maintenance issues and decreasing operational costs.
- Some high-tech public toilet facilities have sensors that detect whether a stall is occupied, and the information can be displayed on screens outside the facility or on digital signage.
- A digital indicator board can be displayed at the entrance to relevant facilities, showing occupancy and availability of toilet cubicles in real time.
- An app, covering an entire town or city, can indicate available facilities in real time.

If the team would like more information, do let me know.

Kind regards,

Rachel