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Adrian Waite (Independent Consultancy Services) Limited

Briefing Paper

Local Government Finance Settlement for England 2017/18

February 2017

Manchester Town Hall

Introduction

The provisional local government finance settlement for England was published on 15th December 2016. This was followed by the final settlement on 20th & 21st February 2017.

At the total England level, Core Spending Power is reducing by 1.1% in 2017-18, then is projected to rise by 1.0% in 2018-19 and rise by 2.7% in 2019-20. However, it should be noted that this is in cash terms, whereas costs are increasingly rapidly for local government, particularly in social care. Also, these changes vary widely between authorities. For example, Forest Heath District Council faces a cut of 19.5% in 2017-18, while at the other end of the scale, Daventry District Council will receive an increase of 2.4%.

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Settlement figures for the year 2017-18 have been presented before, in last year's settlement. The most significant changes are twofold:

- Firstly, there is a national reduction of £241million in New Homes Bonus (including the return of the surplus – see below) and this is being used to fund a one-year grant for adult social care.
- Secondly, local authorities are able to bring forward some of their social care precept on council tax, allowing a different profile in the rise in council tax. Both are intended to help with immediate pressures on social care budgets.

Secretary of State for Communities & Local Government, Sajid Javid said:

"Recognising the immediate challenges in the care market facing many councils next year, this settlement repurposes £240million of money which was previously directed to local authorities via the New Homes Bonus to create a new adult social care support grant next year. It also grants councils extra flexibility to raise the adult social care precept by up to 3% next year and the year after."

This briefing paper summarises the local government financial settlement and reactions to it in the sector and provides some commentary.

Four-year offer and Settlement Funding Assessment

The 2017-18 settlement is the second settlement of this parliament and spending review period. The first one, for 2016-17, was notable for making a four-year funding offer to local authorities. The offer covered:

- Revenue Support Grant;
- Business rates tariff and top-up payments;
- Rural Services Delivery Grant;
- Transition Grant.

The 2017-18 settlement reveals that 97% of councils have accepted this offer. Only ten have not: Brentwood, Cambridgeshire, Cannock Chase, East Hampshire, Harrow, Hart, Havant, Lancashire, South Derbyshire and Surrey.

Consequently, in the provisional settlement, allocations of the three grants named above remained as set out in the 2016-17 settlement. The Government reaffirmed its commitment to the councils which took up the offer, to keep to the allocations of these grants made in the offer until 2019-20. For the remaining ten councils, the allocations for 2017-18 are as set out in the 2016-17 settlement, but the Government has restated that it reserves the right to change the allocations for 2018-19 and 2019-20 as part of the settlements for those years.

Introducing the provisional settlement, Secretary of State Sajid Javid said:

"I am pleased to say that 97% of councils have taken up the offer and met our expectations of reform by publishing a long-term efficiency plan. That means almost every council in England is now working with local partners in the NHS and other areas to translate this greater certainty into improved services and efficiency savings."

In the final settlement, a change was made to the benefit of fifteen authorities in 2017-18 and 56 authorities in 2018-19. The methodology used to calculate Revenue Support Grant in future years in the 2016-17 Settlement and the provisional 2017-18 Settlement meant that these authorities were allocated a 'negative Revenue Support Grant'. This was to be implemented by adjusting their tariffs and top-ups (parameters in the Business Rate Retention system which allow for redistribution between councils), deducting funding from their settlement.

This has been extremely contentious, despite the relatively small sums involved: a total of £2.3million in 2017-18 and £22.8million in 2018-19. The final settlement reveals that the Government has given in to pressure and provided extra funding to write off this negative Revenue Support Grant. (All authorities with a total negative Revenue Support Grant have had it 'written off' in this way. However, many authorities provide a combination of 'upper tier', 'lower tier' and fire services, and some of these authorities have a negative component of Revenue Support Grant in relation to one of these tiers, but as long as the total is positive, no change has been made in the final settlement.)

The affected authorities will be pleased with this change of heart. But beyond this, this change should be seen as a win for local government in general. Prior to the appearance of 'negative Revenue Support Grant', there was a principle that tariffs and top-ups should balance at the England level, representing redistribution purely within the sector. Negative Revenue Support Grant appeared to violate this, as the deductions were to be implemented by adjusting tariffs and top-ups, extracting money from the local government sector. There may still be negative components to some authorities' grant, but at least this does not affect tariffs or top-ups.

In September 2016, the Government published a technical consultation which, among other things, asked whether the four-year funding offer should be extended to cover other grants. The consultation document published as part of the provisional settlement, however, states that the Government '*has concluded on balance that the priority should be to provide further certainty regarding grant allocations alongside the settlement'*. (See 'Other grants' below for more on this.)

Most of these councils will be operating under the existing form of Business Rate Retention, with a 50% 'local share' (staying within the local government sector) and a 50% central share (given to central government to redistribute in the form of grants), at least until 2018-19. However, the government intends to reduce the central share to zero in due course. Policy on achieving this is currently being worked up and there is a planning assumption that 100% retention will be implemented in 2019-20. The option of introducing it in 2020-21 is being left open, though; furthermore, it is possible that the transition will be a gradual one, starting in one of these years.

Authorities were given the option of becoming a pilot for 100% retention system. The settlement announces which councils and areas will be 100% Business Rate Retention pilots in 2017-18. These authorities will give up certain grant streams they were due to receive in exchange for a 100% local share of business rates. This does not necessarily mean they will keep all of the business rates they collect – just as under the current system, they will receive a top-up payment if their needs baseline is greater than their business rates baseline, or pay a tariff if it is the other way around. But their tariffs and top-ups are calculated afresh, based on the new figures for the 100% scheme.

Sajid Javid stated that:

"*100% business rate retention is being piloted from next year in Greater Manchester, in the Liverpool City region, the West Midlands, Cornwall, the West of England and by the Greater London Authority. These authorities will be able to keep more of the growth in their business rate income, with no impact on the rest of local government.*

"We plan to undertake further pilots in 2018 to 2019, in areas without a devolution deal, including 2-tier council areas. And I'd like to welcome applications from any council wanting to take part in this second trial."

The spreadsheets supplied in the provisional settlement only showed the situation before these changes are considered. However, the final settlement contains an additional spreadsheet which shows how their new baseline funding figures are calculated. (These are now equal to their Settlement Funding Assessments, as one of the grants they are all giving up is Revenue Support Grant – usually the difference between these two). There is an 'Explanatory Note' that explains these calculations in detail, as does the Local Government Finance Report.

For the non-pilot authorities, the Settlement Funding Assessment is still composed of Revenue Support Grant and baseline funding. The latter rises each year in line with the small business rates multiplier, which by default rises with the Retail Prices Index (RPI). Each settlement uses the latest published figures for RPI – a mix of known values and projected values. For example, in the 2016-17 Settlement, baseline funding was forecast for 2017-18, 2018-19 and 2019-20, using the RPI figures published in November 2015:

- Baseline funding in 2017-18 was forecast to grow by 1.97%, based on the proportionate rise in the RPI between September 2015 and September 2016;
- Baseline funding in 2018-19 was forecast to grow by 2.95%, based on the proportionate rise in the RPI between September 2016 and September 2017;
- Baseline funding in 2019-20 was forecast to grow by 3.20%, based on the proportionate rise in the RPI between September 2017 and September 2018.

In the 2017-18 Settlement, final allocations of baseline funding are given for 2017-18, and projections for 2018-19 and 2019-20. These are now based on the RPI figures published in November 2016. (RPI projections may well be particularly changeable at the moment, as volatility in international exchange rates impacts on the cost of importing goods and hence on prices.) In addition, a change has been made to which figures are used, which is implemented for the projections for 2018-19 and 2019-20: rather than using figures for September of the year in question, figures for the whole of Quarter 3 of that year are used. Therefore:

- Baseline funding in 2017-18 will actually grow by 2.04%, based on the proportionate rise in the RPI between September 2015 and September 2016;
- Baseline funding in 2018-19 is now forecast to grow by 3.22%, based on the proportionate rise in the RPI between Quarter 3 2016 and Quarter 3 2017;
- Baseline funding in 2019-20 is now forecast to grow by 3.56%, based on the proportionate rise in the RPI between Quarter 3 2017 and Quarter 3 2018.

The cumulative impact of these changes is that baseline funding is now projected to rise by 9.07% by 2019-20 above its 2016-17 level (compared to a projection of 8.33% made in the 2016-17 Settlement for the same period). None of the above figures have changed between the provisional and final settlement.

New Homes Bonus & Adult Social Care Support Grant

The Spending Review 2015 set out a spending envelope for New Homes Bonus for the current Parliament. This is less than is likely to be required to pay New Homes Bonus under the existing scheme. To address this, alongside the 2016-17 Settlement, the Government launched a consultation on reforming the New Homes Bonus.

The figures in the 2016-17 Settlement were based on the Government's favoured option in this consultation. This included:

- Reducing the number of years, the bonus relates to;
- Reducing the bonus for homes for which planning permission has only been granted on appeal;
- Withholding the bonus for authorities which have not submitted a Local Plan;

- Setting a baseline for growth of 0.25% and only awarding New Homes Bonus on growth over this baseline.

The outcome of this consultation has been published alongside the provisional 2017-18 Settlement. The Government has decided to reduce the number of years from the current six, to five in 2017-18 and then to four in 2018-19 and beyond. It is also setting a baseline for growth from 2017-18 – this will be 0.4%, higher than the 0.25% proposed in the consultation. It has decided not to reduce / withhold bonus in 2017/18 for homes granted on appeal or authorities without Local Plans. However, it will revisit these issues in relation to allocations for 2018/19 onwards.

In the consultation document that forms part of the provisional settlement, the Government invited views on whether it should consider transitional measures to limit the impact of reforms to New Homes Bonus.

The Government's projections at the time of the 2016-17 Settlement suggested that its preferred option would bring down expenditure on New Homes Bonus in 2017-18 from £1.555billion to £1.197billion. This would overshoot the target in the Spending Review and therefore free up resources for the new 'Improved Better Care Fund'. However, these projections were based on past performance, as the housebuilding figures which would determine the actual allocations of New Homes Bonus were not available.

The housebuilding figures are now available and the Government published provisional allocations for New Homes Bonus for 2017-18 alongside the provisional settlement, using the final scheme design it settled on. These totalled £1.227billion, but the Government decided to maintain a margin for 2017-18 at this point and set aside a total of £1.252billion for New Homes Bonus. £1.159billion of this is being top-sliced from Revenue Support Grant with the remaining £93million provided from a separate budget. This proposal was also subject to consultation in the consultation document that formed part of the provisional settlement.

These figures implied there would be a projected £1.252billion - £1.227billion = £25million left over, which would be returned to local government as an 'Adjustment Grant', as usual.

While the total New Homes Bonus budget for 2017-18 is more than projected in 2016-17, it is still well below the £1.493million required by the Spending Review. Consequently, in addition to the improved Better Care Fund budget, the Government has found it has £1.493million - £1.252million = £241million left over in the budget which it has decided to spend on supporting adult social care.

This £241million saving on New Homes Bonus in 2017-18 will be distributed to local authorities as a once-off 'Adult Social Care Support Grant', in proportion to the Adult Social Care Relative Needs Formula. Again, this was subject to consultation in the Local Government Financial Settlement consultation document that formed part of the provisional settlement.

The final settlement contains the final allocations of New Homes Bonus. These show very small upwards revisions for 22 authorities, totalling £0.5million. To the nearest million pounds, the total pay-out for New Homes Bonus is still £1.227billion. The Government has therefore decided not to change the allocations of the Adult Social Care Support Grant – these are as set out in the provisional settlement. The increases to New Homes Bonus have been offset by small reductions to the Adjustment Grant for every authority - again totalling £0.5million, so that the total budget remains £1.252billion.

Naturally, the Adult Social Care Support Grant will be provided only to authorities with social care responsibilities. New Homes Bonus, on the other hand, is allocated to authorities of all tiers. This means that taken together, the Adult Social Care Support Grant and the reform of New Homes Bonus redistribute funding from Shire Districts to other authorities. However, this change also redistributes funding between authorities with upper-tier responsibilities. The net impact of this redistribution for each class of authorities is as follows:

- London boroughs: - £10.7m
- Metropolitan districts: + £12.8m
- Shire counties: + £71.4m
- Unitaries: + £1.0m
- Shire districts: - £74.5m
- Isles of Scilly: - £0.0m

(These figures include the Adjustment Grant). Amongst the 152 authorities with upper-tier responsibilities (all the above apart from shire districts), there are 95 (63%) that gain funding and 57 (38%) that lose. Of those that are awarded the highest twenty allocations of the new grant, only one (Birmingham, with the 3rd highest allocation) loses more from the reduction in New Homes Bonus than it gains from the new grant.

The illustrative figures for New Homes Bonus for 2018-19 and 2019-20 have changed slightly between the provisional and final settlements. This is due to the way they are calculated: the allocations are estimated by taking the total budget for each of these years and distributing it in proportion to the 2017-18 allocations. Consequently, the minor revisions to the allocations for 2017-18 have affected the projected distribution in each of these years.

This grant has provided a simple way of ensuring councils benefit from housing growth, but the interaction with Business Rate Retention has made its long-term viability extremely problematic. This has been reflected in the decision to reform it. These reforms may be necessary to make it affordable, but its power to unlock housing growth depends on its long-term predictability, which has now been completely undermined. The most harmful element of this is the short timescale over which these reforms are being imposed – the growth baseline was only proposed a year ago, at 0.2%, and the higher baseline of 0.4% did not emerge until the provisional settlement, months before it is due to go live.

Council Tax

Last year's settlement announced new flexibilities in relation to Council Tax. The maximum rise in Council Tax levels before a referendum is required was held at 2%, but two exceptions were introduced. The first was that councils with social care responsibilities could increase their Band D rate by up to an additional 2%, if the extra yield was spent on adult social care. The second was that district councils could increase their Band D rate by up to £5 without triggering a referendum.

Last year's settlement also contained projections for council tax yield for each authority for each year of the Parliament – both from the new precepts and from basic council tax.

This year's settlement announces a modification to the social care precept. Councils with social care responsibilities may levy a 3% precept in either 2017-18 or 2018-19, subject to the rise over these years and 2019-20 totalling no more than 6%. This effectively means that these councils may bring forward council tax rises to help them cope with immediate pressure. Yield at the end of the period would be the same as before this change, but there could be extra resource in the next two years if councils want to take this up.

Sajid Javid stated:

"*Last year we agreed to the request by many leaders in local government to introduce a social care Council Tax precept of 2% a year, guaranteed to be spent on adult social care. The precept puts money-raising powers into the hands of local leaders who best understand the needs of their community and are best placed to respond.*

"In recognition of the immediate challenges faced in the care market, we will now allow councils to raise this funding sooner if they wish. Councils will be granted the flexibility to raise the precept by up to 3% next year and the year after. This will provide a further £208 million to spend on adult social care in 2017 to 2018 and £444 million in 2018 to 2019. These measures, together with the changes we've made to the New Homes Bonus, will make available almost £900 million of additional funding for adult social care over the next 2 years."

In addition, the projections of council tax yield have been updated. The figures for 2016-17 are no longer projections – data for actual levels has been used. The 2016-17 Settlement used figures from the 15th July 2015 Statistical Release on Council Tax levels set by local authorities in England, while the 2017-18 Settlement uses figures from the 29th June 2016 Statistical Release. This includes statistics for the take-up of the precepts in 2016-17.

This has presumably updated the base used for projections for 2017-18 onwards. For the basic council tax – before the social care precepts and £5 flexibility for districts – the projections have been updated in two other ways, as explained in the 'Explanatory Note on Core Spending Power':

- The 2016-17 Settlement projected growth of the council tax base by using the average rate of growth between 2013-14 and 2015-16. There is now an extra year's data available, so the 2017-18 Settlement uses the average rate of growth between 2013-14 and 2016-17;
- The 2016-17 Settlement assumed that council tax levels would rise in line with the Consumer Prices Index (CPI), which at that point was less than 2% per year. CPI is now forecast to rise by more than the 2% basic referendum threshold from the current quarter onwards, so projections now assume an increase in the Band D rate in line with the 2% threshold.

For the precept flexibilities from 2017-18, the 2017-18 Settlement uses the same assumptions as the 2016-17 Settlement:

- All districts will use the full flexibility to raise their council tax by £5 or 2% without holding a referendum, whichever is greater;
- All councils with social care responsibilities will take up the original 2% social care precept each year.

The Government had considered introducing referendum principles for town and parish councils. It has decided not to at this point, but will keep this under review.

Other grants

As mentioned above, the consultation document published as part of the provisional settlement states that the Government wants to provide further certainty regarding grant allocations alongside the settlement. They have set up a dedicated web page for this purpose, that contains allocations for the following funding streams:

- Lead Local Flood Authorities Grant, 2016-17 to 2019-20 (published 15th December 2016);
- Localised Council Tax support administration subsidy grant 2017-18 (published 10th January 2017)

- Highways Maintenance Funding formula allocations, 2015-16 to 2020-21 (published 23rd December 2014);
- Local Highways Maintenance - Pothole Fund, 2017-18 (published 28th November 2016);
- Public health grant 2017-18 (published 15th December 2016);
- Education services grant (ESG) transitional grant, 2017-18 (published 20th December 2016);
- Housing benefit administration subsidy 2017/18 (published 21st December 2016).

In addition, there are links to further information on grants (such as the outcome of a consultation on Former Independent Living Funding recipient grant, published in May 2016).

Local government will welcome that allocations of these grants are being published alongside the settlement, with links to relevant documents. However, it reflects very poorly on inter-departmental communication that the Department for Communities and Local Government still does not receive and publish a list of all grants to local government, with allocations where they have been set.

Reactions to the Settlement

Responding to the final Settlement, Chairman of the Local Government Association Lord Porter (Conservative, South Holland District Council) said:

"It is hugely disappointing that today's settlement has confirmed that government will not provide any new funding for councils in 2017/18.

“Cuts to New Homes Bonus funding will leave two thirds of councils having to find millions more in savings than expected to plug funding gaps next year.

"Extra council tax income will not bring in anywhere near enough money to prevent the need for continued cutbacks to local services, including social care.

"Almost all social care councils have found it impossible to turn down the chance to raise money for social care through council tax rises in 2017/18. But increasing council tax raises different amounts of money for social care in different parts of the country and the extra income raised will be swallowed up by the cost to councils of paying for the Government's National Living Wage.

"Social care faces a funding gap of at least £2.6 billion by 2020. It cannot be left to council taxpayers alone to try and fix this.”

County Councils Network (CCN) chairman, Cllr Paul Carter (Conservative, Kent County Council), said:

“Once again, this year's local government finance settlement is extremely challenging, asking councils to deliver extraordinary efficiency savings. CCN remains committed to achieving both new, and most importantly, fairer funding for social care. The March Budget and the needs-based fairer funding review provides the opportunity to address this for all authorities. We will work constructively with Government to achieve change.

“In the short term, changes to New Homes Bonus provide some welcome additional support for county councils through a re-priorisation of funding in two-tier areas. However, this does not benefit all authorities and the precept only adds to the unfair council tax pressures felt by county residents due to the outdated methodology of funding local government. Many authorities for now will have no choice but to implement the rise and draw down further reserves. This is not a sustainable approach.

"Looking ahead, genuinely new and innovative funding is essential, but it alone will not fix the social care crisis."

In response to the provisional local government finance settlement, Cllr Neil Clarke (Conservative, Rushcliffe Borough Council), chairman of the District Councils' Network (DCN) said:

"The New Homes Bonus (NHB) scheme has provided a powerful and popular growth incentive in localities, enabling councils to grant more planning permissions, making development more acceptable for local communities – which have seen the benefits of growth through investment in supporting infrastructure and the delivery of homes where they are needed most.

"While a continued focus on rewarding those councils that deliver the most housing growth is welcomed, the DCN is extremely concerned that the substantial reduction in funding for New Homes Bonus for all councils, particularly the introduction of a 'deadweight' baseline of 0.4%, will blunt its positive impact and have a detrimental effect on acceptable growth, rather than sharpen its focus – at a time when housing growth is the number one priority for the Department for Communities and Local Government.

"The new deadweight baseline of 0.4% – which will mean that NHB is only paid at growth above this level – is an arbitrary figure which will cut approximately £45m from NHB allocations to district councils in 2017/18 and is at a higher level than the original consultation proposed.

"Some district councils will receive no additional New Homes Bonus cash for 2017/18 as a result of this change, contrary to the Government's aspiration to encourage growth, and we call on the Government to reduce the level of the baseline, to reduce the impact on all district councils.

"A significant reduction in NHB revenues will not only reduce the incentive for communities to embrace growth, but will inevitably reduce the number of capital and revenue projects that improve the health and wellbeing of residents, and which, furthermore, reduce the burden of demand on adult social care

"The DCN recognises the need for additional adult social care funding to meet ever-increasing demand. The application, however, of sticking plaster solutions, which only recycle existing local government funding, does not tackle the wider need for a sustainable and long-term funding solution, alongside a far greater focus on prevention to reduce demand."

Responding to the final Settlement, Councillor Claire Kober OBE (Labour, Haringey Borough Council), Chair of London Councils, said:

"We are disappointed that, following a national outcry, this confirmed settlement fails to recognise the gaping hole councils are facing in social care funding. The picture is bleak - the capital is bracing itself for a funding gap of £600 million in this area over the course of this Parliament, yet our warnings have not been heeded. Unless Government truly gets a grip on this and addresses it through genuinely new funding, the most vulnerable in our communities, along with other services, will suffer.

"It is now vital that the Government brings forward measures in the upcoming Budget to provide fresh financial support to local authorities."

In the debate on the final settlement, Shadow Minister for Communities and Local Government, Gareth Thomas MP, said:

"With social care in crisis, a huge number of businesses deeply worried about rising business rates bills and the council tax set to increase by 25% by 2020, this local government finance settlement may work for Ministers, but it will certainly not work for anyone else…

"This is the latest the settlement has been for decades, so one might have expected there to be a little better news in it compared with the original offering in December. There is no new money for local government to tackle the social care crisis, and nothing to help councils to tackle rising homelessness and the doubling of rough sleeping. It just passes the buck on to local councils, while local residents are left paying more in council tax, at the same time as public services deteriorate."

Conclusions

There is no new grant funding in total of any significance in this settlement. There is, in effect, a slight relaxation of the constraints on council tax rises in 2017-18 and 2018-19. However, this has been done in such a way that there is no net impact on funding from council tax from 2019-20 onwards. It therefore allows councils a limited tool to handle the pressures on social care in the next two years, but does nothing to relieve the long-term pressures. The impact of these measures is also small in proportion to the scale of the problem, even in these next two years.

The essential problem in funding adult social care is that an aging population is putting increasing pressure on the system. One way or another, this must be paid for. Charges have been raised as much as they realistically can be, and it would be neither legal nor prudent to borrow for these ever-rising revenue costs.

There are steps that can be taken to cut costs. Many commentators are calling for faster integration of health and social care and this is being trialled in different parts of the country, as well as tailoring care packages around the needs of service users. Use of new technology, holistic care packages and changing procedures can ensure more efficient use of resources. However, such changes take time to generate identifiable savings (they may even have start-up costs) and are very unlikely to free up enough resources to meet rising demand indefinitely. This essentially leaves funding the rising costs through increasing tax yields. The Government is allowing greater flexibility to raise council tax rates, whereas local government is calling for greater funding from Government. There are problems with both approaches. Council tax base is very unevenly distributed around the country. In areas dominated by lower value properties, rates would need to be increased much more to generate the same amounts; these are often the properties where taxpayers are least able to pay. Raising rates could also place great hardship on tax payers who have a valuable property but low disposable income. On the other hand, if the additional taxation is to be raised nationally, it increases substantially the proportion of council funding coming from central government. This undermines efforts to achieve financial autonomy for local government, making local government more dependent on central government and increasing the levers the government has over councils.

Greater sums could be raised by stimulating economic growth, but such growth is unlikely to have a similar spread across England to the social care pressures.

It seems likely that achieving financial autonomy for local government while putting social care on a sustainable footing may require a combination of two approaches. The first is to grant councils powers to raise new taxes, perhaps supplements on income-related taxes, such as income tax or corporation tax, or on taxes relating to the transfer of properties, such as stamp duty, capital gains or inheritance tax. The second is to implement policies that would lead to the growing number of retired people providing financial benefits and fewer costs to the public sector. This could include public health interventions to help people stay healthy well into their retirement and policies to help them stay in work if they wish to, including part-time and voluntary work. It is worth local authorities considering whether they can arrange bespoke deals with central government which will allow them to keep a share of the additional revenues resulting from such policies.

In conclusion, the increased flexibility on the social care precept will generally be welcomed across local government. The switch from New Homes Bonus to the new adult social care support grant will be welcomed by the authorities which gain from this but not by those who lose out. But neither makes any kind of dent in a serious long-term funding problem for the public sector. Much more radical changes are needed for this and the options that would could solve the issue are getting ever narrower.

Tom Lawrence, Associate Consultant
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