Public Services News - May 2013

Contents:

Appleby Library in Cumbria: Will more Branch Libraries close following the Spending Review?

The Queen's Speech 2013

On 8th May 2013 the Queen's Speech laid down the government's legislative programme. Many commentators have said that it fails to address major long-term issues within the United Kingdom.

Much of the reaction to the Queen's Speech has focused on immigration changes and the dropping of initiatives like plain cigarette packaging. But this analysis risks losing sight of the bigger picture - whether the programmes outlined in the Queen's Speech will help to bring down the cost of pensions and begin a debate on the future of National Health Service funding. Many have said that on these grounds the bills that were unveiled in the Queen's Speech are a 'mixed bag' and do not really answer these questions.

The Queen's Speech on 8th May 2013 should be seen in the context of important demographic changes taking place. Not only is there a large bulge in the population reaching retirement age but people are living longer. Obviously this is good news. But it does also have far-reaching consequences. As Reform has shown, a person who retires at 65 now would have a 16% chance of spending at least three decades in retirement. A person who retires at 65 in 2035 would have much higher chance at 26%. One consequence is that pension reforms must lower costs. The single-tier pension outlined in the Queen's Speech will not save money until the 2040s, although National Insurance Contributions will be higher tightening already strained wage packets further.

Indeed, the system as a whole has been made more expensive by earlier promises that pensions will increase over time according to a triple lock, which is the highest of earnings, the Consumer Prices Index or 2.5%. Reform has estimated that the triple lock will add around 0.7% of Gross Domestic Product to the cost of pensions by 2040. This is equivalent to around £11billion in today's money. The government may be forced to reconsider whether it can continue to afford this promise.

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The proposed cap on long-term care costs should help to strengthen the market and mean people have more options for help. Yet there are real concerns over whether these reforms will be made to work by their implementation date of 2016. The Coalition needs to show it can get a grip on the implementation of these reforms – such as how the deferred payment scheme will work, how local government will meter contributions and what the cap will cover.

The Chartered Institute of Housing welcomed the introduction of the Care Bill and Anti-Social Behaviour, Crime and Policing Bill outlined in the Queen's Speech. The Chartered Institute of Housing had submitted written and oral evidence that helped to shape the Bills that were announced in Parliament as part of this year's legislative programme.

Sir Merrick Cockell, Chairman of the Local Government Association said:

"The priority is fixing the financial crisis engulfing adult social care. Local authorities are facing an estimated £2.7billion reduction in funding to provide support for vulnerable residents. The stark reality is that if such vast sums of money continue to be taken out of the care system it could be in very real danger of collapse.

In their introduction to their legislative agenda, Prime David Cameron and Deputy Prime Minister Nick Clegg said the Queen's Speech was:

"All about backing people who work hard and want to get on in life".

However, many have criticised the Queen's Speech for being unimaginative, containing little that is new and focusing on short-term electoral considerations. There are fears of more relentless trudging through the economic wilderness, a continuing shortage of social housing as the United Kingdom faces a deepening housing crisis and no clear strategy to bring down the cost of pensions or to start a much needed debate on the future of National Health Service and Adult Social Care funding.

There clearly continue to be significant challenges for all those involved in public services including local government and housing.

Adam Waite, Associate Consultant

For a full briefing paper and analysis of The Queen's Speech 2013 please visit http://www.awics.co.uk/publicAdministration.asp

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The Budget 2013

The 2013 budget was announced in March 2013 against a background of continued low growth, rising unemployment, a continuing government deficit and calls for the government to stimulate the economy through increased capital investment.

The Chancellor's Budget statement contained a string of moves designed to reduce increases in the cost-of-living, including a 1p cut in the price of beer and the cancellation of a planned fuel duty increase. A £130billion mortgage guarantee scheme is designed to help people without big deposits to buy homes, with interest-free loans worth 20% of the value of a new build property also available.

And in what he called a Budget for 'the aspiration nation', Mr. Osborne said the income tax threshold will rise to £10,000 in 2014, a year earlier than planned. The Chancellor also gave small businesses a boost by unveiling a new employment allowance that will save employers £2,000 on their National Insurance bills. The Liberal Democrats have claimed the credit for these measures.

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But the Chancellor was forced to admit that the recovery was taking far longer than expected as he confirmed growth forecasts for this year have been cut in half to just 0.6%.

The Budget 2013 and Local Government

Council budgets in 2014/15 are set to be cut by a further 1%, a reduction of £220million, although the Chancellor has protected local government and police from the 1% cut to be applied to most other departments in 2013/14. The reduction in 2014/15 comes on top of the 2%, or £445million, reduction planned for that year that was announced in the Autumn Statement.

Across the public sector, the chancellor is seeking to cut resource funding by 1% over the next two years, totalling £1.1billion in 2013/14 and £1.2billion in 2014/15. Turning to the June spending review that will set out 2015/16 budgets, Mr Osborne said 'existing protections' will apply, although it is not clear what this means for local government.

The Department for Communities & Local Government is not one of the three protected departments – health, education and overseas aid. However, the special treatment shown in the Autumn Statement, when local government was exempted from a 1% cut in 2013/14, has now been repeated in the Budget. As expected, capital spending was increased with a boost of £3billion a year from 2015/16 that the chancellor said would total £15billion over the next decade. However, levels of government capital expenditure are still much lower than they were before the 2010 Comprehensive Spending Review.

Mr. Osborne said capital spending had been due to fall in 2015/16 but he had decided this was 'not sensible' given the continued troubles in the economy.

Key Points Overview

The Economy

- The independent Office for Budget Responsibility predicts that Britain will avoid a second quarter of negative growth and slipping into a triple-dip recession.
- Office for Budgetary Responsibility forecasts put growth for this year at 0.6%, down a massive 50% on its previous forecast of 1.2%.
- Growth forecasts for the coming years are now: 2014 - 1.8%, 2015 - 2.3%, 2016 - 2.7% and 2017 - 2.8%.
- The deficit has been cut by a third from 11.2% of Gross Domestic Product in 2009/10 to 7.4% this year. It is forecast to drop to 2.2% by 2017/18.
- Borrowing is forecast to hit £114billion this year instead of £108billion, then £108billion in 2014, £97billion in 2014/15, then £87billion, £61billion and £42billion in the following years.
- The proportion of national income spent by the state has fallen to 43.6%. However, this is still higher than the 'prudent' ratio of 40% introduced by Gordon Brown when he was Chancellor.
- Public sector net debt is due to be 75.9% of Gross Domestic Product this year, then 79.2%, 82.6%, 85.1%, 85.6% in following years falling to 84.8% in 2017/18.
- The Bank of England's Monetary Policy Committee keeps 2% as the inflation target but has its remit overhauled.

Spending and Spending Cuts

- Whitehall departmental budgets will be cut by 1% after the £11billion underspend in 2012/13.
- Bigger savings of £11.5billion will be sought in the spending review for 2015/16, up from £10billion.

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- The Public sector pay cap of 1% will be extended by a year in 2015/16.
- There will be a new limit on 'annually managed expenditure' that includes the welfare budget, debt interest and payments to the European Union.
- The deal on the European budget secured by David Cameron saved Britain £3.5billion.
- Infrastructure plans were given an annual £3billion boost from 2015/16 - a total of £15billion over the next decade.
- Plans to take forward two major carbon capture and storage projects were announced.
- A 'Generous' new tax regime to promote early investment in shale gas and tax incentives for the manufacture of ultra-low emission vehicles was announced.

Taxes and Welfare
- Corporation tax will be reduced by another 1% to 20% in April 2015 and small company and main rates of corporation tax will be merged at 20%.
- The Corporation tax cut will be paid for by a rise in the bank levy rate to 0.142% in 2014.
- A package of measures targeting tax avoidance and evasion to bring in £3billion in unpaid taxes was announced.
- There will be a new Employment Allowance from April 2014 taking off the first £2,000 from employers' National Insurance bills. This means that around 450,000 small businesses will pay no employers' national insurance at all.
- The increase in personal allowance was brought forward to 2014, meaning no income tax will be paid on the first £10,000 of earnings.
- There is an extension to the Capital Gains Tax holiday.
- There will be tax-free child care vouchers worth £1,200 per child and increased support for families with children on universal credit.

Housing
- A new Help-to-Buy scheme for people struggling to build up a deposit to buy a house, worth £130billion in loans.
- This includes £3.5billion for shared equity loans and Government interest-free loans worth 20% of the value of a new build house.

Pensions and Social Care
- A Flat rate pension of £144-a-week brought forward to 2016.
- A Cap on social care costs will be introduced in 2017 and set at £72,000. The threshold for means-testing of help will be raised from £23,000 to £118,000.
- Help for Equitable Life Policy holders is extended to those who bought with-profits annuities before 1992, with payments of £5,000 and extra £5,000 for those on lowest incomes.

Adam Waite, Associate Consultant

For a full briefing paper and analysis of The Budget 2013 and many more finance and public services related papers please visit http://www.awics.co.uk/Financeasp.asp

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Government Spending Review 2013

All major political parties agree that there will be tough choices on tax and spend over the next few years. The main parameters within which the governments will have to take decisions within are:
- The Coalition's 2010 spending review ends in 2014/15

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- The Government must publish its spending plans for 2015/16 before the 2015 general election – and may set out plans for further ahead at the same time. However, it is expected that the June 2013 review will concentrate on spending in 2014/15 and 2015/16 leaving ongoing decisions to the next government.
- The state of the public finances and the United Kingdom economy, combined with the Coalition's fiscal targets, implies some very difficult choices on tax and spend – for 2015/16 and beyond
- These are not just questions for the Coalition partners – Labour will have to deal with them too if elected to government in 2015
- This article sets out the scale of the challenge facing all political parties as they look ahead to the next spending review

Broad plans have been laid out by the Coalition for the public finances in 2015/16 and 2016/17. The Coalition has set out its plans for total public spending and revenues for the two years after the current spending review. These are intended to enable it to achieve its two fiscal targets:

- The cyclically-adjusted current budget to move into surplus at the end of a rolling, five-year period – now set for 2016/17
- Public sector net debt to fall as a share of Gross Domestic Product after 2015/16

However, these figures rest on the Office for Budgetary Responsibility's economic and fiscal forecasts from March 2012:

- The Coalition's plans to 2016/17 rest on forecasts produced by the Office for Budget Responsibility in March 2012 that many now consider to have been too optimistic.
- Since then, leading economists (including the Bank of England, the IMF and the OECD) have revised down their growth forecasts for the United Kingdom over the medium term
- The fiscal challenge set out in this article is therefore likely to be larger than implied by the Office for Budgetary Responsibility's March 2012 figures
- This has generated considerable speculation about the likelihood of the chancellor not meeting both his fiscal targets
- The Office for Budgetary Responsibility produced new medium-term forecasts on 5th December 2012.

What these cuts could mean in practice include:

- Education: £1billion in the education budget pays for the equivalent of approximately 22,000 teachers.
- Home Office: £1billion in the Home Office budget is equivalent to around 20,000 police officers.
- Defence: £1billion in the defence budget is equivalent to around 22,000 service personnel – or a single Type 45 destroyer.

It would seem that without changes to tax or welfare policy, the Coalition's fiscal plans to 2016/17 imply large cuts in departmental spending. These would be larger in other departments if the National Health Service budget continues to receive protection. Departmental cuts would be smaller if welfare was also cut, but this is difficult to achieve without dramatically reducing entitlements. Departmental cuts would also be smaller if tax revenues were increased but popular options like a mansion tax would raise too little to have a significant impact while options that would raise significant sums are regarded as politically impossible to deliver. Raising capital spend would be good for growth but would require extra borrowing or deeper cuts to departmental spending. Delaying fiscal consolidation by two years would reduce the scale of spending cuts to 2016/17 but borrowing and debt would be higher than currently planned.

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The government's budgets for local government and housing are both unprotected and it therefore appears certain that resources will continue to be reduced with local authorities and housing associations having to continue to provide 'more with less'.

Adam Waite, Associate Consultant

AWICS is holding a seminar on:

Value for Money and Performance Management in Housing and Local Government

At: London's Novotel Hotel, Waterloo - 17 September 2013

This seminar will look in detail at how Housing Associations and Local Authorities can achieve improved Value for Money and effective Performance Management. The presenter will be Adrian Waite, Managing Director of 'AWICS' Limited, Chair of Impact Housing Association and former Strategic Director at Copeland Borough Council. The presentation will be illustrated with practical examples drawn from Impact Housing Association and other housing associations and local authorities.

Who should attend?
All those with an interest in achieving improved Value for Money and effective Performance Management in Housing or Local Government in England, Scotland, Wales or elsewhere; including Managers in Local Authorities, Housing Associations and Arms' Length Management Organisations; Councillors, Housing Association and ALMO Board Members, Accountants, College Lecturers and others.

For more information on this seminar please visit:
http://www.awics.co.uk/performance_management_seminar.asp

Chartered Institute of Public Finance & Accountancy Election Results

I would like to thank the 485 of my fellow members of the Chartered Institute of Public Finance and Accountancy for supporting me in the annual elections for the National Council.

Unfortunately, 485 votes were not sufficient to see me elected but I am heartened and grateful for the level of support that I received; and for the messages of support that I received from fellow members.

Of the 13,200 members of CIPFA only 2,128 (16%) voted. This low level of engagement must continue to be a concern.

The Chartered Institute of Public Finance & Accountancy is a very important institution, not only because it offers its members the opportunity to be part of a professional institute that pursues excellence in accountancy and public finance but because it is a strong voice for proper financial administration in the United Kingdom and elsewhere at a time of financial difficulty. Indeed, the Institute itself is not immune to economic forces.

I was privileged to be a member of the National Council in 2010/11. My experience on the Council confirmed my view that for the Institute to continue to fulfil its mission there is a need for it to continuously modernise its organisation and its approach; and to seek to engage more with ALL its members. I would like to congratulate all those who have been elected for 2013/14 and wish them well with this task.

Adrian Waite, Managing Director

Adrian Waite Appointed as Examiner by Chartered Institute of Public Finance and Accountancy

The Chartered Institute of Public Finance & Accountancy (CIPFA) has appointed me as an examiner for their International Public Financial Management professional examinations. I have spent some time recently drafting exam questions. This course is currently offered in countries where the Chartered Institute of Public Finance and Accountancy has partnerships with local tuition providers, professional accountancy organisations, governments or others with a desire to improve public financial management at a local or country level. The programme is currently available in South East Europe and in Nigeria and Lesotho.

For more information please visit:

http://www.cipfa.org/Training-and-Qualifications/Qualifications/International-Public-Financial-Management-Qualifications

Adrian Waite, Managing Director

Social Care spending reduced by £2billion

England's adult social care budget will have been reduced by almost £2billion over the two years to March 2013, according to a survey by the Association of Directors of Social Services. The reduction comes as the number of older and disabled adults continues to grow at 3% per year.

The cuts are made up of £890million in 2012/13 and £1billion in 2011/12. But only 12.7% of the cuts have been achieved through reducing services. The majority of savings – over 85% – were secured through service redesign or efficiency and the remainder by increasing charges.

Association of Directors of Social Services President Sarah Pickup said:

"The latest survey shows that councils continue to strive to protect frontline services through redesigning services to focus on prevention and recovery and reducing ongoing costs, and by reviewing processes, services and contracts to ensure value for money.

"Yet despite this and the use of transferred resources from the NHS to protect services and fund rising demographic pressures, some councils have had to resort to reductions in services to balance their budgets. We are particularly concerned at the impact this might have on preventative and voluntary sector services."

The survey, that achieved a near 100% response rate, revealed a planned average increase of 0.9% in fees. Six councils changed their Fair Access to Care Services criteria from 'moderate' to 'substantial'. There are now 83% of councils with this stricter criteria compared with 78% in 2011/12.

The National Health Service invested £622million in social care during 2012/13, with 40% (£244million) of this being used to offset pressure and cuts to services. Pickup warned that in the absence of a sustainable funding system, there was a real risk that access to care services would have to be restricted and said:

"This challenge will not go away if it is once again kicked into the long grass. No one expects an immediate and complete solution. But putting in place the architecture of a new funding system and looking at how we can shift the balance of current public spending to easy pressure in the sector is work that needs to start immediately."

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Commenting on the survey, Richard Humphries, senior fellow at the King's Fund, said it highlighted an 'impending crisis' in social care. Using National Health Service resources to prop up social care was not a solution, he added. He said:

"This survey reinforces the need to move much more quickly to achieve closer integration between health and social care and deliver a long-term funding settlement for social care based on the proposals set out by the Dilnot Commission.

"If ministers do not keep their promise to produce a blueprint for action this side of the summer recess, they will be failing the current and future generations of older and disabled people and storing up problems for the National Health Service."

Adam Waite, Associate Consultant

One in ten councils spend over budget

Local authorities have begun to show 'signs of financial stress', with more than one in ten 'not well placed' to stay within budget in 2012/13, the Audit Commission has warned.

Its analysis of local authority finances, 'Tough times 2012', found that most councils were able to meet their savings plan for 2011/12. However, more than a third (39%) had had to make additional in-year cuts, or seek extra funding, to ensure they balanced their budgets.

For 2012/13, Whitehall funding is being reduced by £1.6billion, following a reduction of £3.4billion in 2011/12. Analysing the impact of these cuts, the auditors said that 13% of single-tier and county councils and 12% of district councils might be unable to stay in budget in 2012/13. The commission is treating them as at 'ongoing risk'.

These are councils with a poor track record of achieving savings in 2011/12 that are likely to face significant financial challenges in 2012/13 due to high cuts, low reserves or both. Auditors say they are 'less confident' about their ability to stick to spending plans.

Around a third of county and unitary councils are deemed to be at medium-term risk during the Comprehensive Spending Review period to the end of 2014/15. Around 22% of district councils also fall into this category, the report said.

Councils in deprived areas in the north of England, the Midlands and inner London have had the highest cuts. Over two years, government funding as a proportion of 2010/11 revenue spending fell by an average of 14.1% among single tier and county councils in the 20% most deprived areas, but by only 4.4% in the 20% least deprived areas.

However, the Audit Commission also observed that, after the cuts, councils in deprived areas still receive more government funding per resident than less deprived areas. Examining council spending in 2011/12, auditors found the largest reduction was in planning and development departments, with average cuts of 28%. Spending on social care for both adults and children was least affected, falling by less than 5%. However, 2012/13 budgets show adult social care is no longer protected, with substantial reductions planned in both tiers.

Commission chair Jeremy Newman said it was a 'significant achievement' that most councils had been able to keep their finances in order at a challenging and uncertain time for local government. He said:

"On the whole, councils have worked hard to cope with reductions in funding, and have reserves available for future challenges, including further funding changes in 2013.

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"However, auditors expressed concerns about a number of councils that have already shown signs of stress, and which are facing further significant challenges. Auditors should remain vigilant for any problems, while councils should continue to closely monitor their finances to ensure they remain on an even keel."

Chartered Institute of Public Finance and Accountancy Chief Executive Steve Freer observed that the report was silent about the impact of cuts on services and therefore provided only part of the picture. He said:

"The challenge facing councils is to maintain strong finances and effective services for the communities they serve… Equity remains a critically important element in the equation. Public reactions to cuts are influenced in part by perceptions of fairness. The government should reflect very carefully on the message from this analysis that deprived communities are bearing a disproportionate share of the pain."

Responding to the report, Local Government Association chair Sir Merrick Cockell said councils were doing 'an outstanding job in extremely difficult circumstances', with a 28% reduction in central government funding planned over the spending review period. He said:

"Residents will have already noticed the effect of less money being available for some of the most cherished local services, such as libraries, leisure centres, after-school programmes and road maintenance. This report shows that… the cuts are starting to have a significant negative impact on the previously protected area of social care.

"As our own Funding Outlook report showed earlier in the year, council services are in an increasingly precarious position as the triple pressures of cuts to funding, increased risks to council revenues over coming years, and the rising cost of delivering adult social care take hold. Until the crisis in adult social care funding is resolved, other services will continue to fall by the wayside and safety-net reserves will dwindle away."

Adam Waite, Associate Consultant

Council Tax Benefit Schemes given £100million Transition Funding

More than half of the town halls developing new Council Tax Benefit schemes to take effect from April 2013 will receive cash to keep bills down, local government minister Brandon Lewis announced.

All 195 billing authorities that bid to the £100million transition fund, set up to ease the localisation of the previously national benefit, have been awarded the money. The councils, which together claimed more than £50million, represent around 60% of those responsible for setting up schemes.

The remainder of the fund has been awarded to 91 precepting authorities – county councils, police and fire authorities – whose bills will also be included in the new regimes. Central government funding for council tax support is devolved from April 2013, but only after it has been cut by 10%, or around £470million. Councils have had to either devise new eligibility criteria to close the funding gap, or provide additional cash themselves.

Ministers announced the transition fund after concluding that some authorities had developed plans that were 'not acceptable' to government. Following the cut in support, people who currently receive 100% council tax support are likely to have to pay some of their bill. Some councils had been preparing to charge residents as much as 25% of their liability.

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But to qualify for funds from the one-year transition pot, councils had to agree to cap charges to residents who previously paid nothing at 8.5% of the total. They also had to guarantee that the taper rate at which support is removed would be no higher than 25% for those whose income increases, and that there would be 'no sharp reduction' in support for those entering work.

The criteria set out that the voluntary grant was made available to councils (billing and major precepting authorities) that choose to design their local schemes so that:

- Those who would be on 100% support under current council tax benefit arrangements pay between 0 and no more than 8.5% of their council tax liability
- The taper rate does not increase above 25%
- There is no sharp reduction in support for those entering work - for claimants currently entitled to less than 100% support, the taper will be applied to an amount at least equal to their maximum eligible award

Brandon Lewis MP, a Minister in Communities & Local Government said:

"Localising council tax ensures councils have greater financial freedoms and encourages them to take a stake in their local economies - ending the 'something for nothing' culture - and gets people back into work.

"There is a real incentive for councils to make savings in the new localised system by cutting fraud and error. These savings may not be delivered immediately so this funding helps councils whilst they design more sophisticated local schemes.

"We have cut council tax in real terms for the third year running because we are on the side of people who work hard and want to get on."

Council tax benefit spending doubled from £2 billion in 1997/98 to £4.3billion in 2010/11 that is one of the reasons the government has made welfare reform a vital part of how it tackles the deficit. They consider that the localisation of council tax support will help tackle the deficit, delivering savings of £470million a year of taxpayers' money, and will give all councils stronger incentives to cut fraud, promote local enterprise and get people back into work.

Among the individual allocations, two billing authorities – Durham County Council and Liverpool City Council – will receive more than £1million from the support fund. Three of the precepting authorities have each been awarded more than £1million. The Greater London Authority will receive almost £2million, Kent County Council more than £1.8million and Norfolk County Council above £1.2million.

Some of the Councils that have chosen to implement less generous schemes than the national schemes have found themselves facing judicial reviews. In some instances, AWICS has provided advice to solicitors representing disillusioned council tax payers who have brought challenges against their local authorities.

Adam Waite, Associate Consultant

AWICS Management Consultancy Services

AWICS Ltd offers a wide range of management consultancy services in a number of practice areas, with in depth knowledge and a strong body of experience from directorship level through to associates.

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Practice areas in which AWICS is has particular expertise and in which AWICS is capable of delivering top quality consultancy include:

Accounting for the General Fund
Local Authority accounting is a specialised area and our consultants are able to offer specialist advice.
Recent clients include:

- Ashford Borough Council – advice on accounting for photovoltaic cells.
- Harlow Borough Council – advice on capital accounting.
- Lambeth Borough Council – advice on accounting for homeless hostels

Production and Evaluation of Business Cases
Local authorities undertaking service transformation usually produce business cases. Our consultants are able to assist in the production or evaluation of business cases for local authorities; or to provide a critique on behalf of a partner organisation.
Recent clients include:

- UNISON Barnet – evaluation of the Council's business case for Development and Regulatory Services

Development and Delivery of Training Programmes
It is essential that managers and councillors have a working knowledge of how local authority finance works. As well as our regional seminars and in-house courses we are able to evaluate your training needs and design a training programme to suit your needs. We recently provided this service for Carlisle City Council.

Value for Money Reviews
The 2010 Comprehensive Spending Review resulted in a 28% reduction in local government funding in England and created new challenges for local authorities. Similar challenges exist in Wales and Scotland. As a result local authorities have a new focus on value for money. We believe that value for money is most likely to be achieved where there is a focus on the needs and aspirations of customers and a rigorous review of systems and costs.
Recent clients include:

- Upper Norwood Joint Library Campaign – evaluation of Value for Money in Croydon, Lambeth and Upper Norwood Library services.

Adult Social Care Finance
We recently assisted two legal practices by providing expert witness reports for judicial reviews of local authority budgets for adult social care. In two cases the budgets were found to be unlawful.

For more information on Management Consultancy Services AWICS Ltd can provide please visit http://www.awics.co.uk/ManagementConsultancy.asp

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'AWICS' is a management consultancy and training company. We specialise in providing support in finance and management to clients in local government and housing in England, Scotland and Wales. We are well known for our ability to analyse and explain complex financial and management issues clearly.

Our mission statement is 'Independence, Integrity, Value'. We therefore provide support to clients from an independent standpoint that is designed to help the client to achieve their objectives. We are passionate about working with the utmost integrity. We believe that we offer the best value for money that is available today!

For more information about us and our services please visit our website at www.awics.co.uk or contact Adrian Waite at Adrian.waite@awics.co.uk .

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