

# THE STATE OF LOCAL GOVERNMENT FINANCE 2023

Published March 2023  
Local Democracy Research Centre



**LGiU**

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## Foreword



Local authority finances have been under pressure for over a decade. In the 10 years since we started this survey we have seen consistently low confidence in the sustainability of the local government funding system. Councils display extraordinary dedication, innovation and resilience in serving their communities but they are let down by a funding system that is not fit for purpose.

The results of this year's survey lay bare the depths of this failure.

Despite repeated promises from central government we have seen no reform of local government finance and no return to multi-year funding. Instead there has been a disjointed series of one-year settlements predicated on local authorities raising council tax by the highest amount permitted.

But even with these tax rises, councils have to cut services, borrow more money and dip into their reserves year after year.

Citizens across the country are failed in three ways: their bills rise, their services are cut and the councils they rely on edge ever closer to financial ruin.

There's no single solution to this problem. Instead, local government is crying out for a toolbox of fiscal devolution measures.

It's time to give power to councils and let them succeed where central government has comprehensively failed.

**Jonathan Carr-West**  
**Chief Executive, LGIU**

## The State of Local Government Finance 2023: Executive summary

- ▶ Council finances are in a critical state and there is widespread concern among senior council figures about their long and short-term resilience. Only 14% of senior council figures have confidence in the sustainability of council finances.
- ▶ Councils are taking every step available to them to balance their budgets. More than 50% of respondents said they would be cutting spending on services, increasing commercial investments, or spending reserves. More than 90% said they would be increasing council tax – most often by the maximum amount possible – or increasing fees and charges. 88% said they had to take three or more of these measures.
- ▶ Adult social care, housing and homelessness and children’s services were the greatest pressures on council finances. Of these, adult social care was the most frequently cited long-term pressure and housing and homelessness most often chosen as a short-term pressure.
- ▶ 72% of respondents said their council had dipped into their reserves last year, and 68% plan to this year. This means that 54% of all respondents were in a council that was spending reserves both last year and this coming year – a completely unsustainable situation.
- ▶ 52% of respondents said their council would be cutting spending on services. 20% went further, and said their budget would lead to cuts in frontline services that would be evident to the public. Even more urgently, 7.5% – 12 different councils – said there was a danger that financial constraints could risk their capacity to deliver their statutory duties – the essential services they are legally required to provide.
- ▶ Councils are increasingly reliant on commercial activity to fill the gap in their funding. 52% of respondents said they would be increasing commercial activity this year, primarily through local housing and commercial developments and asset sales.
- ▶ Very few respondents supported the central government’s approach to local government finance. Only 5% were happy with the progress that has been made on delivering a sustainable finance system, and only 8% felt confident that the government would prioritise considering councils in wider policy decisions.
- ▶ The process of bidding for central government funding was widely regarded as an ineffective way to distribute funds, and a serious waste of time and resources for councils. 82.5% of all respondents said their council had made at least one unsuccessful bid, and 21% that all of their bids had been rejected.

## Introduction

For years we have seen evidence that councils are struggling financially. Year-on-year rises in council tax, cuts in service expenditure, and most dramatically, the multiple councils that have issued section 114 notices, the final recourse for a council that is no longer able to balance its budget.

However, although this is visible from the outside, our survey seeks to understand how it all looks from the inside. What does managing council finances look like to senior council figures? What pressures are they facing and how are they attempting to manage them? What options do they have left for raising income or cutting spending?

To answer these questions, we reached out to all English council leaders, chief executives, directors of finance and cabinet members responsible for council resources. Overall, we contacted just over a thousand senior council officials and politicians and received 160 responses from 138 unique councils. With these data, we can offer a vital behind-the-scenes look at the state of local government finance in England.

## About the Local Democracy Research Centre and LGIU

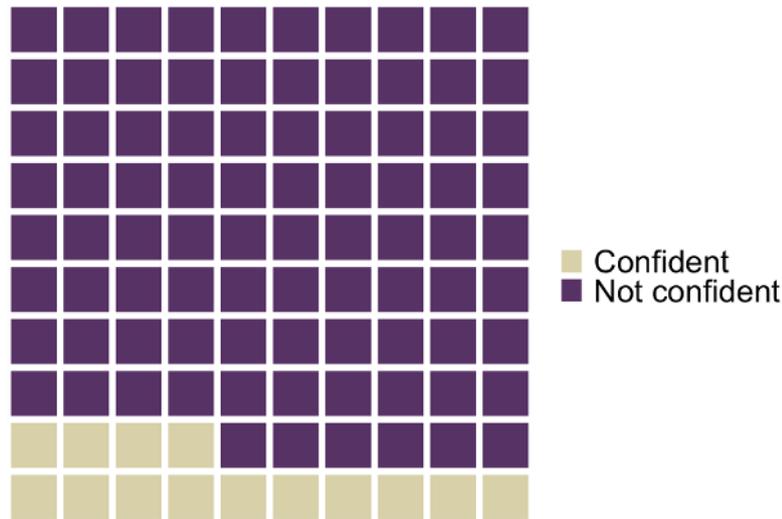
The **LDRC** was set up by LGIU (Local Government Information Unit) to investigate the things that matter to our members and to local government around the world. We bring together experts, policy makers and academics to do practical research on some of the biggest challenges for the sector and to shape the future of local democracy.

The **LGIU** - Local Government Information Unit - is a not-for-profit, non-partisan membership organisation. We are for local government and anyone with an interest in local democracy and finding local solutions to the challenges that we all face. Councils from across the UK, Ireland and Australia are supported by our full member benefits, including in-depth policy and other resources, innovative research and local government training. Our new Global Local subscription service now brings colleagues from other countries into the LGIU community.

## Confidence in council finances

Senior council officials demonstrated serious concerns about the sustainability of local government finances. Only 13.84% said they were confident in the sustainability of local government finance. This low level of confidence was apparent across every region, every type of authority and councils controlled by any political party.

### *Confidence in the sustainability of council finances*

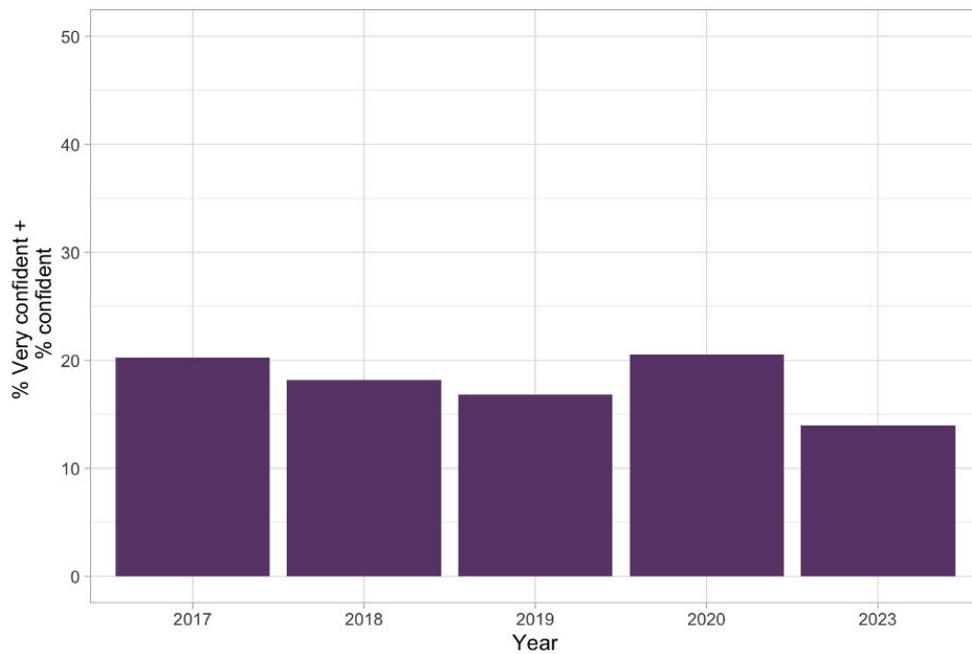


Respondents to the survey were particularly critical of the uncertainty caused by single-year financial settlements, arguing that multi-year settlements could help to alleviate long-term pressures and contribute to financial sustainability.

Comments from respondents include:

- “Yearly finance settlements do not allow for the longer term financial planning, we require longer-term funding allocations and multi-year settlements that provide certainty...”
- “Continued single-year settlements (despite promises to the contrary) do not help longer-term budget planning.”

*Confidence in the sustainability of council finances*

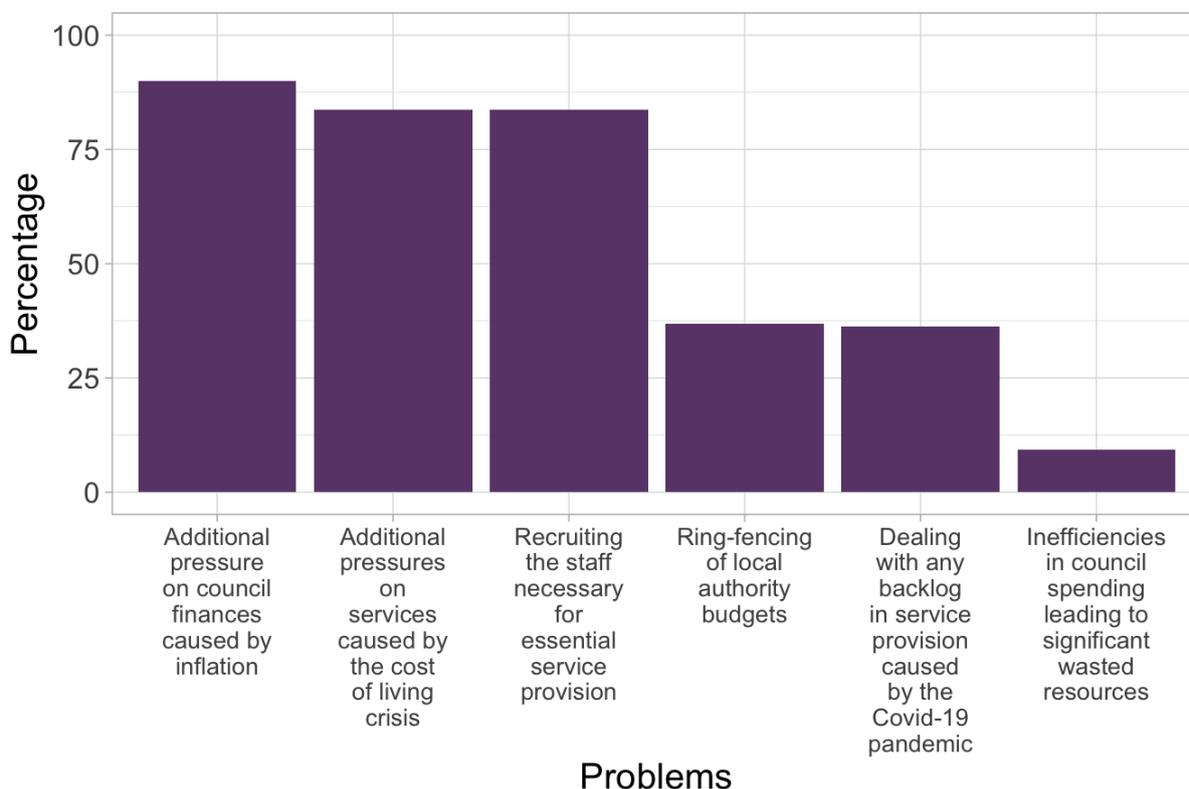


If we compare this to previous years, confidence in the sustainability of local government finance started low, and has remained low. 2020 saw the highest level of confidence with just over 20%. Despite a slight boost in that year, confidence has been on a steady decline since 2017.

## The multiple crises facing local government

Even though the evidence suggests that confidence in the sustainability of local government finances is a long-running issue, 2023 is still an unusually difficult year. Local governments, just like everyone else, are grappling with the consequences of inflation and the cost of living crisis.

*Percentage describing each as a problem*



**84%**  
of councils  
said that  
recruiting the  
staff necessary  
for essential  
service provision  
is a problem

Ninety per cent of respondents said inflation was a problem for council finances, and 84% that the cost of living crisis was causing additional pressure on services. As people have found their cost of living increasing, they have become more reliant on the essential services provided by local government, but councils are suffering from exactly the same economic pressures.

The knock-on effects of unsustainable council finances are also causing significant issues for councils finding and retaining the right staff. Eighty four per cent said that recruiting the staff necessary for essential service provision is a

problem. Without well-qualified and trained staff, councils cannot provide the services that millions of people around the country rely on.

As one respondent said:

*“Staff recruitment and retention is an issue in an area like ours with very high costs of living.”*

Not as many respondents saw the ring-fencing of council budgets as a major problem for local authorities. However, it may be a symptom of a broader issue, as one respondent commented:

*“Local government is not trusted by central government which results in short-term decision making and ring-fenced funding.”*

We will return to the frayed relationship between central and local government later in the report.

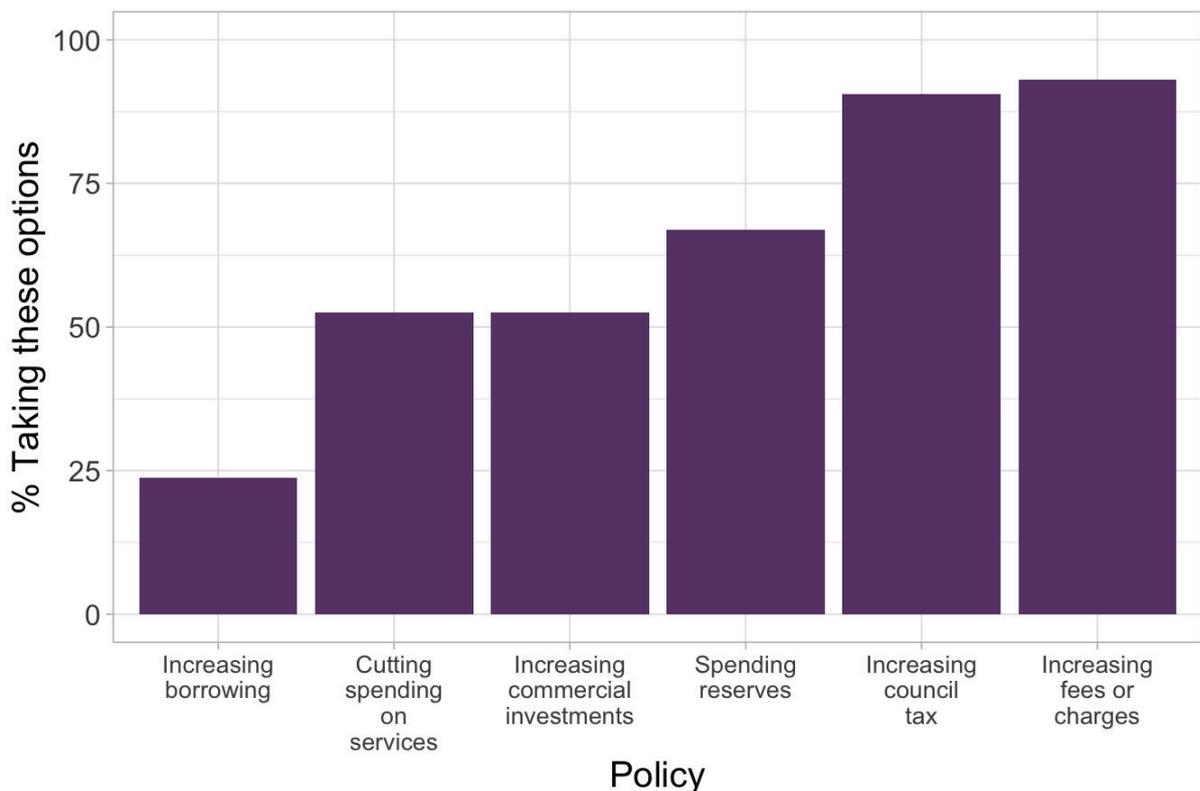
Finally, the backlog in service provision caused by Covid was seen as a problem by 36% of senior council officials. This is undeniably a significant proportion, but coupled with the data on confidence from previous years and the high proportion of respondents who expressed their dissatisfaction with the council funding arrangements this year, it suggests that 2023 is not a particularly difficult year only because of the pandemic. Local government finances were in a crisis situation before Covid, and that crisis continues to this day.

## Balancing the budget

Councils are legally required to balance their budgets, meaning that their spending commitments cannot exceed their income in any given year. Councils have a limited number of different options they can take to raise income or cut expenditure, given they are constricted on the income side by limited fiscal devolution and on cutting expenditure by their statutory duties to provide a range of essential services. This has resulted in many councils taking every option available to them this year to balance their books – including short-term, unsustainable solutions like spending their limited reserves.

We asked which steps senior council figures were taking to balance their books. The graph below shows the different ways councils are trying to increase their resources and decrease spending.

### *Steps taken to balance the budget this year*



There are a few major conclusions we can draw from this. First, nearly every respondent answered “yes” to one or more of these options. Only five respondents, or 3.12% of our sample, indicated they were not planning on taking any of these options. More concerningly, 88% of all respondents answered ‘yes’ to three or more of these options. It is no longer possible for councils to balance their books by increasing council tax by as much as they are able to, they also have to decrease spending, increase charges, spend their reserves and increase commercial investments.

Second, there is a disparity in the proportion of respondents taking each action. From the lowest, borrowing, with under a quarter taking that action, up to the more than 90% who are increasing fees or charges, or council tax. Much of this could be explained by how relatively difficult each action is to take, such as the stringent regulations around local government borrowing.

Similarly, it could be that councils have already taken these actions as far as they can go. Previous finance surveys have shown that cutting spending on services has frequently been one of the options councils take when trying to balance their budgets. But there is a hard limit on how many times spending on a service can be cut before it stops being possible to deliver at the legally mandated level.

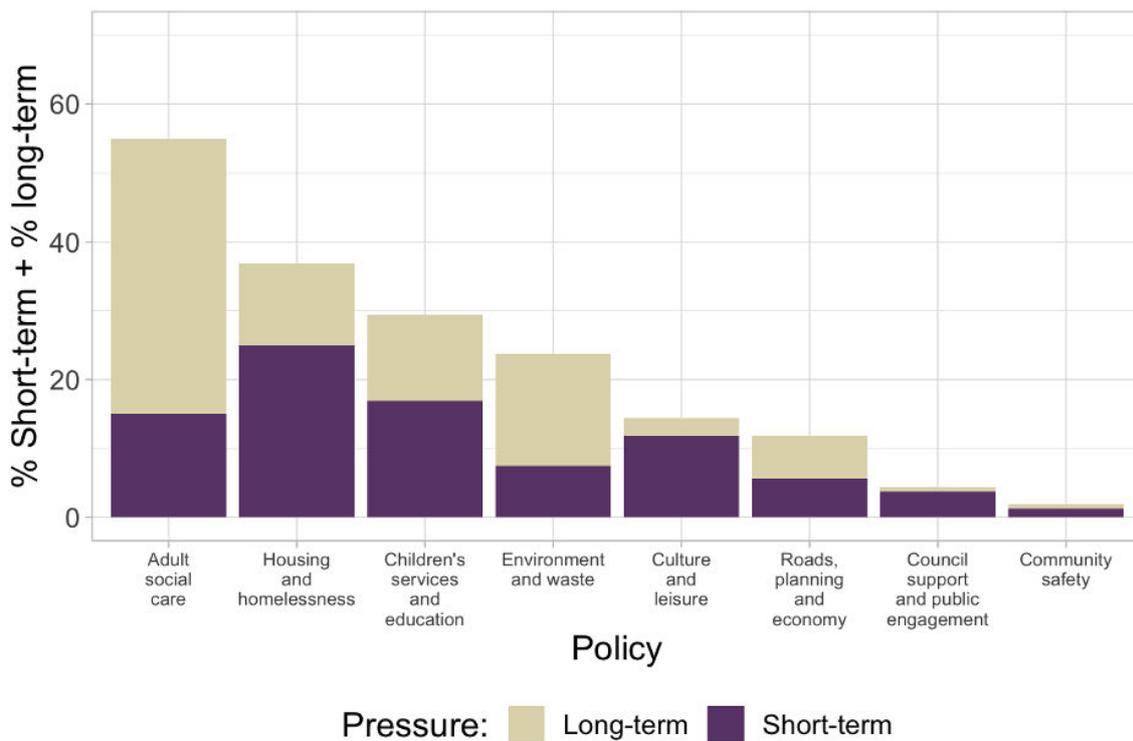
Finally, despite this wide disparity in the proportion taking each option, all but the least popular option was selected by more than 50% of respondents. This implies that most councils surveyed are taking multiple steps to increase their resources and decrease their spending. Eighty eight per cent of respondents said their councils are taking three or more of these options. Councils are doing everything within their power to balance their books, far beyond simply raising council tax.

**Councils are doing everything within their power to balance their books, far beyond simply raising council tax.**

## Pressures on council finances

We asked council leaders which service they believed was the biggest pressure on council finances. We separated the pressures into short-term and long-term to get a better idea of how different pressures are acting on local councils over different timescales. The responses indicate that there is not only one or two different services exerting critical pressure on council finances. Several major essential services are causing critical challenges to councils, including adult social care, children’s services, housing and homelessness and the environment and waste. This calls into question policies like the social care precept which seeks to alleviate one of these pressures by increasing funding for one service.

### Greatest pressures on council finances



As the chart shows, 40% of respondents considered adult social care to be their greatest long-term pressure, but comparatively few (15%) considered it their greatest immediate pressure. On the other hand, housing and homelessness was considered the greatest short-term pressure by 25% of respondents, but only 12% considered this the greatest long-term pressure.

The type of authority the respondents worked in had a major impact on what they considered their greatest pressures, both short and long term. In lower-tier authorities housing and homelessness were the greatest immediate pressures (32%), whereas in upper-tier authorities, it was children’s services that took the top spot (36%). In terms of long-term pressures, adult social care was the greatest for upper-tier authorities (65%), and the environment and waste for lower-tier authorities (29.5%).

| Long-term pressures                   | Number | Proportion | Tier       |
|---------------------------------------|--------|------------|------------|
| Adult Social Care                     | 45     | 63.38%     | Upper-tier |
| Environment and Waste                 | 26     | 29.55%     | Lower-tier |
| Children's Services and Education     | 15     | 21.13%     | Upper-tier |
| Adult Social Care                     | 18     | 20.45%     | Lower-tier |
| Housing and Homelessness              | 14     | 15.91%     | Lower-tier |
| Roads, Planning and Economy           | 8      | 9.09%      | Lower-tier |
| Housing and Homelessness              | 5      | 7.04%      | Upper-tier |
| Children's Services and Education     | 5      | 5.68%      | Lower-tier |
| Culture and Leisure                   | 4      | 4.55%      | Lower-tier |
| Roads, Planning and Economy           | 2      | 2.82%      | Upper-tier |
| Community Safety                      | 1      | 1.14%      | Lower-tier |
| Council Support and Public Engagement | 1      | 1.14%      | Lower-tier |

| Short-term pressures              | Number | Proportion | Tier       |
|-----------------------------------|--------|------------|------------|
| Children's Services and Education | 26     | 36.62%     | Upper-tier |
| Housing and Homelessness          | 28     | 31.82%     | Lower-tier |
| Adult Social Care                 | 16     | 18.18%     | Lower-tier |
| Housing and Homelessness          | 12     | 16.9%      | Upper-tier |
| Culture and Leisure               | 14     | 15.91%     | Lower-tier |
| Adult Social Care                 | 8      | 11.27%     | Upper-tier |
| Culture and Leisure               | 5      | 7.04%      | Upper-tier |
| Environment and Waste             | 5      | 7.04%      | Upper-tier |
| Environment and Waste             | 6      | 6.82%      | Lower-tier |

| Short-term pressures                  | Number | Proportion | Tier       |
|---------------------------------------|--------|------------|------------|
| Roads, Planning and Economy           | 5      | 5.68%      | Lower-tier |
| Roads, Planning and Economy           | 4      | 5.63%      | Upper-tier |
| Council Support and Public Engagement | 3      | 4.23%      | Upper-tier |
| Council Support and Public Engagement | 3      | 3.41%      | Lower-tier |
| Community Safety                      | 1      | 1.41%      | Upper-tier |
| Children's Services and Education     | 1      | 1.14%      | Lower-tier |
| Community Safety                      | 1      | 1.14%      | Lower-tier |

These results indicate that when it comes to long-term pressures there are significant differences between upper and lower-tier authorities. Environment and waste particularly feature in lower-tier authorities, and adult social care and children's services in upper-tier.

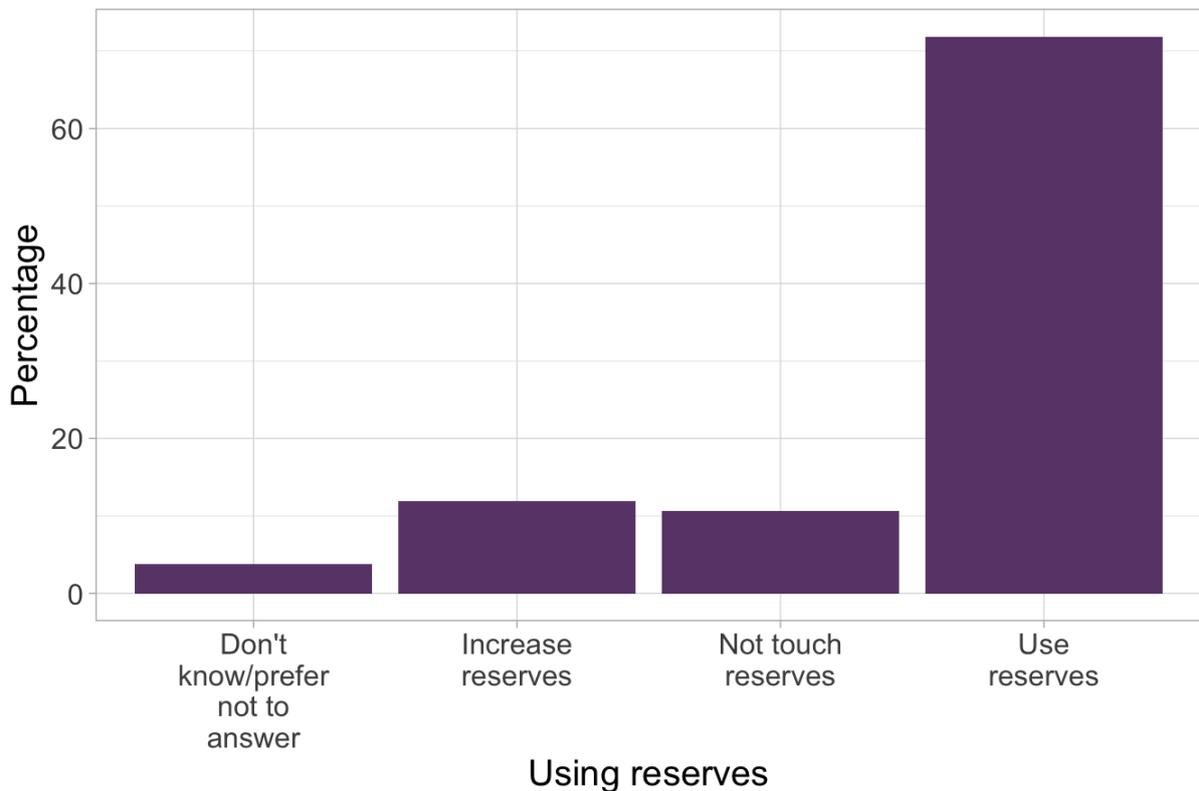
However, special attention should be paid to the 20% of lower-tier authorities where respondents said adult social care was the greatest pressure on their finances. Given that lower-tier authorities do not have direct responsibility for adult social care, it could be that the pressures adult social care puts on other services are having outsized effects across all local authorities. We will follow up on this finding during the interview phase of this research to determine why exactly adult social care is causing such great long-term pressure for lower-tier authorities.

On the other hand, when it comes to short-term pressures the stand-out difference is that housing and homelessness represent significant short-term pressures in lower-tier authorities. Other than that, the picture is similar to long-term pressures.

## Using council reserves

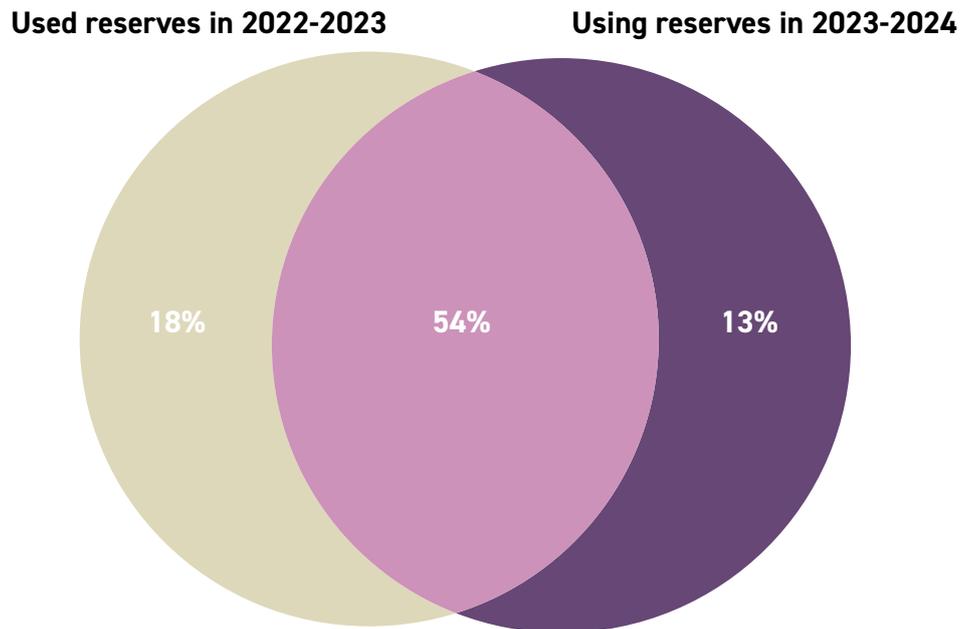
Councils have reserves they can draw on if they need to in order to cover their spending in any given year. However, these reserves, like any form of savings, will run out, and are often earmarked for future use. Councils are also required by law to maintain an appropriate level of reserves. Many respondents in the survey, 67%, indicated that they would be spending their reserves in order to balance their budget in the financial year 2023-2024. This was remarkably similar to the 72% who said they had used reserves in 2022-2023.

### *Did your council use its reserves in the last year?*



Comparing the respondents who answered that they were using reserves in at least one of these years is also instructive, because it allows us to see the relatively large proportion who will be using reserves both last year and this year. 54% of all of our respondents said they had resorted to using council reserves this year and last year.

*Councils using reserves over two year period*



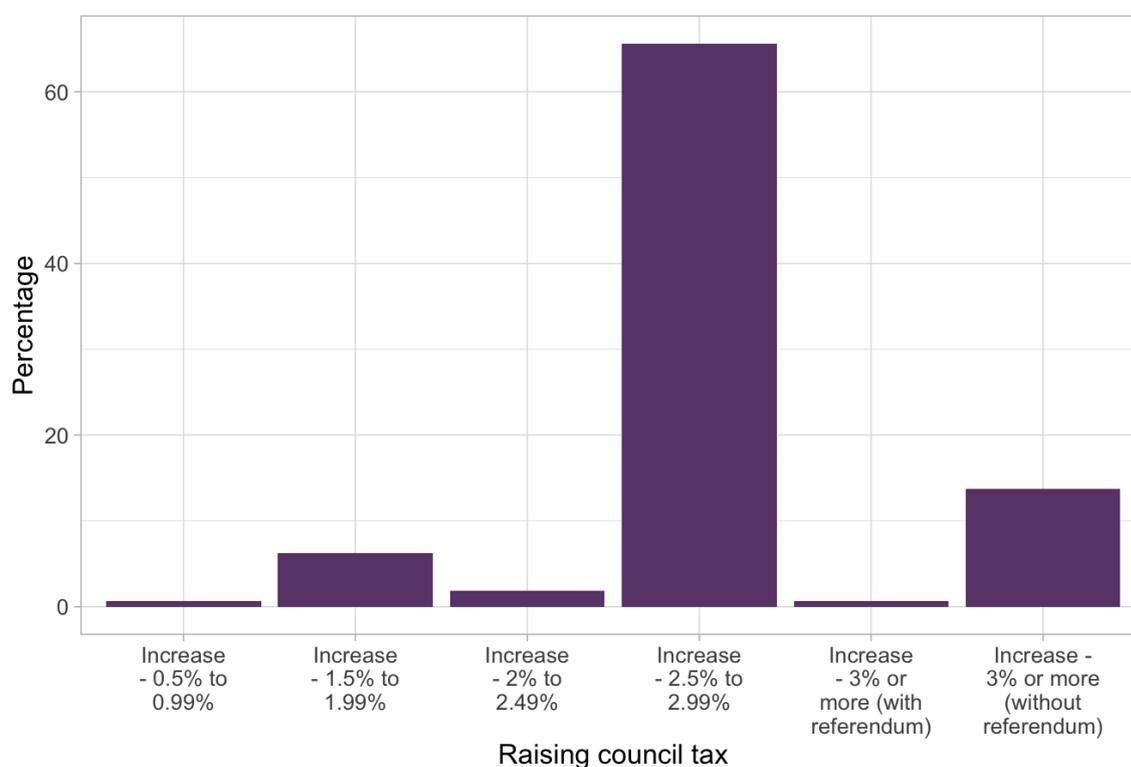
Council reserves are, by definition, a finite resource. If they are used year-on-year then, unless something changes, they will run out. Councils are spending reserves alongside the many other methods they have taken to balance their books, and yet it is still not enough.

## Council tax

One of the most common measures respondents said they would be taking in 2023-2024 was raising council tax, which 90.62% of respondents said they would do. Under the current levels of fiscal devolution, raising council tax is one of the only major options councils can take to guarantee an increase in their income over the next financial year. It should not be a surprise that councils attempting to balance their books are taking this option.

Councils are also regulated in how much they are permitted to raise council tax by without holding a referendum. We asked respondents who had indicated they would be increasing council tax to tell us how much they were planning to raise council tax by. The graph below shows the distribution of respondents who said they were raising council tax by different amounts (excluding the social care precept).

### *How much will you be raising council tax by?*



By far the most common option was to increase council tax by 2.5-2.99%, the largest amount usually permissible without a referendum. This shows how far councils are pushed to maximise funding from every available source. Again, this demonstrates the scale of the problem, because councils would not raise council tax by the maximum amount unless necessary.

We also asked respondents from councils with social care responsibilities how likely they were to make use of the social care precept. The vast majority (97%) answered that they were likely or very likely to make use of the precept. Another powerful example of how councils are trying to make up for the pressures on their finances wherever they can.

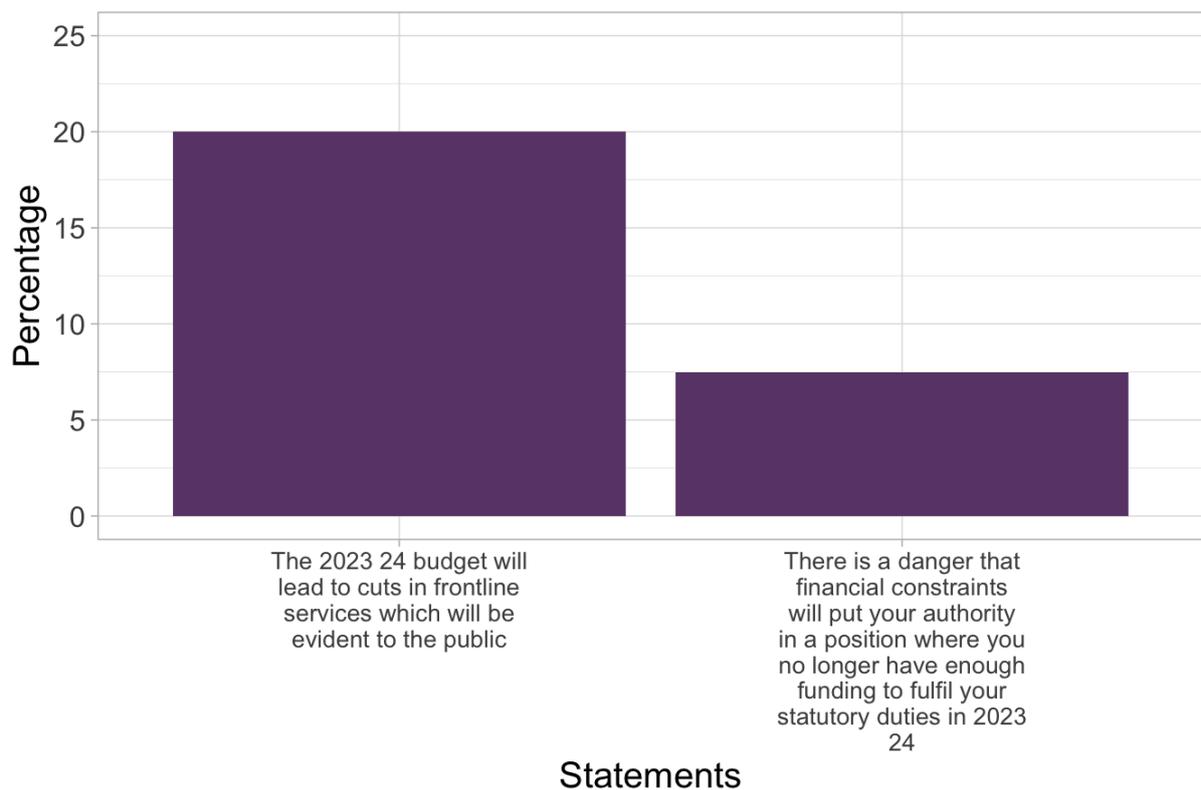
## Cutting services

Fifty two and a half per cent of respondents said they would be cutting spending on services. This is a large proportion considering previous surveys have shown us that the average council has already been cutting spending on its services for a decade. This is an unsustainable situation. Eventually, there will be no more cuts that councils can make without endangering their essential services. Our evidence suggests that for just under 10% of councils, this is the situation they find themselves in now.

When it comes to the quality of service provision, 14% of respondents believe residents in their councils will not receive the same level of frontline services as last year as a result of these cuts. Residents are paying more in council tax, but getting less as councils are still unable to make up for the financial constraints they are under.

The graph below shows the percentage of the total respondents who agreed that frontline cuts would be evident to the public and those who said they were at risk of financial constraints endangering their provision of essential services.

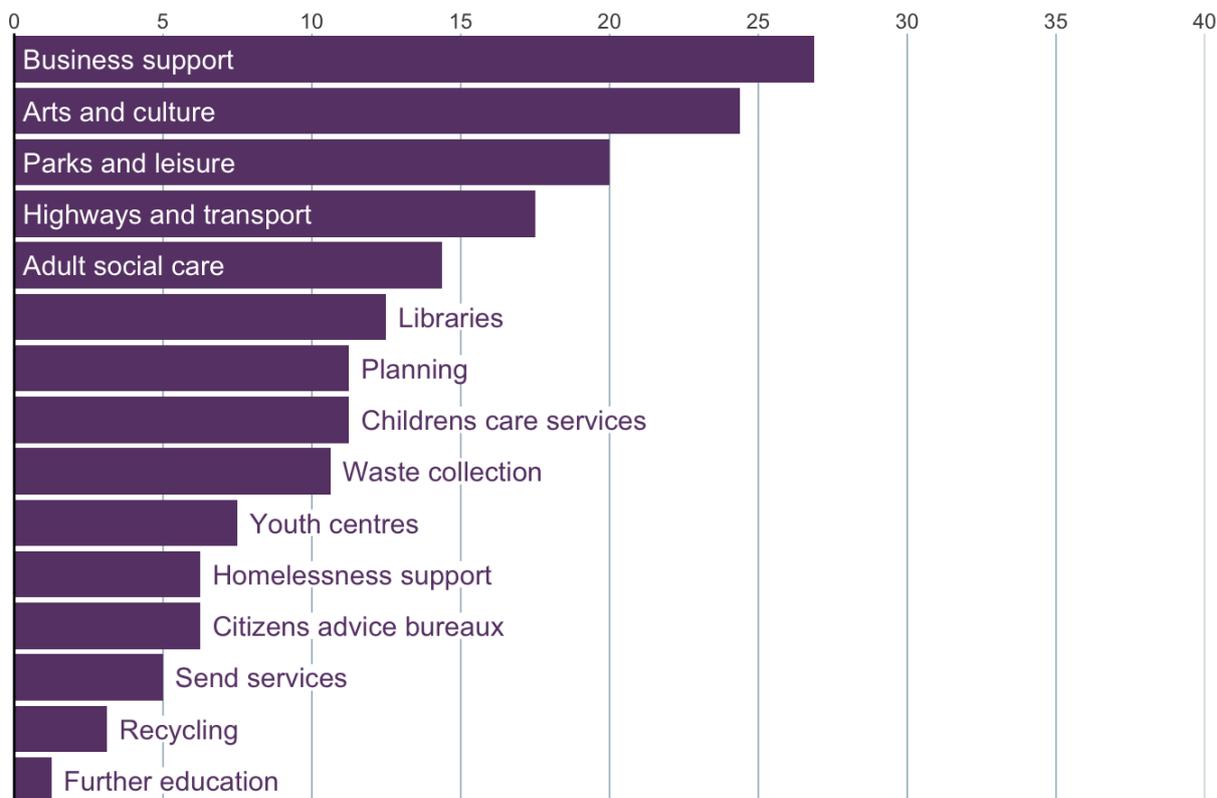
### Percentage agreeing with each statement



Based on these responses, 1 in 5 respondents think the 2023-2024 budget will lead to cuts that will be visible to the public. More worryingly, 7.5% of respondents believe that financial constraints represent a threat to their capacity to fulfil their statutory duties.

Of the respondents who answered they would be cutting spending on services, we asked them to explain which services would be cut. The graph below shows the total proportion of respondents answering that they would cut each service.

*Percentage reducing each service*



As the diagram above shows, the services most likely to be cut were business support, arts and culture, parks and leisure and highways and transport. Perhaps most important is the huge variety of different services being cut across councils. There is no clear area where different councils converged on where services can be reduced, most likely as a consequence of years of cuts and the necessity of providing essential services.

The services being cut will not only affect the quality of local areas – parks and leisure facilities and arts and culture are amongst the services most often cut – but also calls into question the sustainability of council finances in a more subtle way. One way councils can raise income is through business rates retention, which creates a link between the success of businesses in a local authority and the local authority’s funding. If 25% of councils are decreasing business support to balance their budgets this year, this could result in a situation where local authority income is reduced in coming years because local businesses do not have the support they could rely on before these cuts. Local government’s capacity to raise sustainable funding would be jeopardised further.

## Commercial activity

Alongside raising council tax, cutting spending and using reserves, many councils told us they would be increasing commercial activity to improve their financial situation. Fifty two and a half per cent of respondents said they would be increasing commercial activity, with the exact nature of these activities varying significantly between councils.

### Commercial activities



The most popular options were local housing and commercial developments, with close to 30% of all our respondents saying they were pursuing these options. After these, almost a quarter of respondents said they were going to sell council assets. Council assets, like reserves, will run out. It is not possible for council finances to be sustainable if councils rely on selling off assets to stay afloat.

All commercial activity carries risk. In an uncertain economic environment, no commercial activity, whether undertaken by a council, a business or an individual, can guarantee a return. Putting councils in a situation where they are increasingly reliant on commercial activity to balance their budgets will inevitably leave them more exposed to financial risks, another factor which diminishes their sustainability.

## Central government

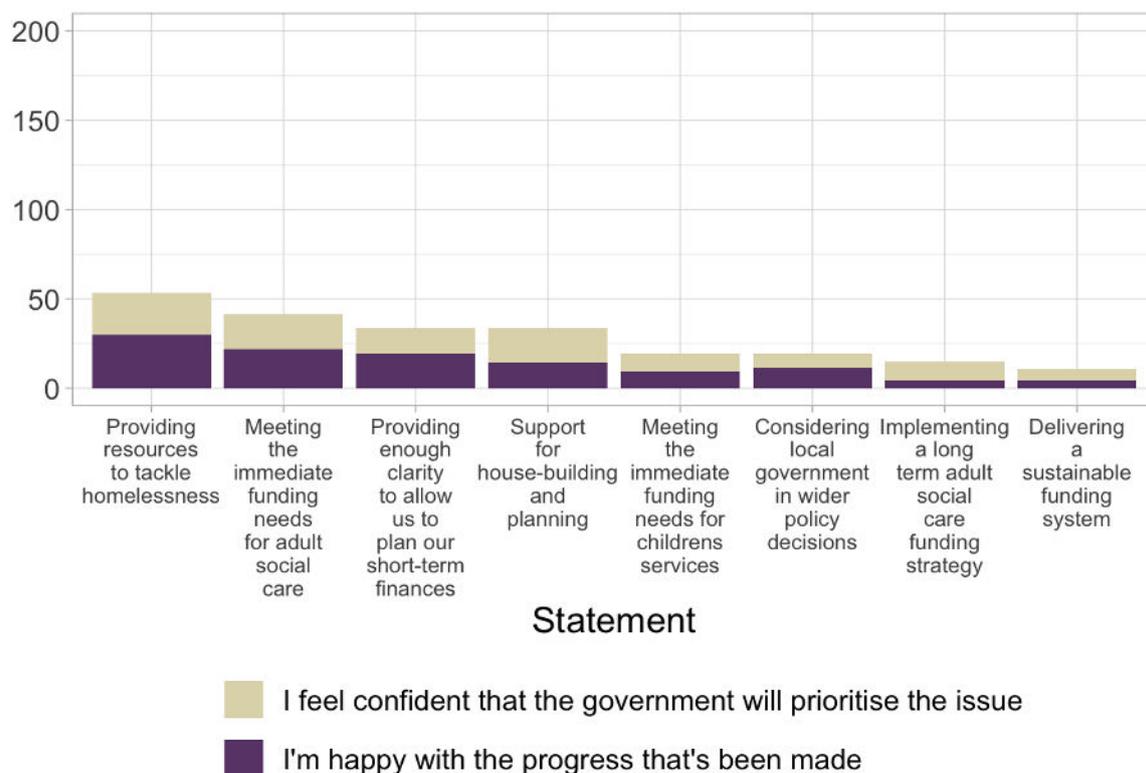
Local authorities are making their spending decisions this year based on central government's 2023-2024 finance settlement. Central government plays a major role in determining how much councils have to spend in any given year, as well as how they can spend it, and the options available to them for increasing their own spending power. Because of this, the relationship between local and central government is an important part of the overall story on local government finances.

We asked all of our respondents whether they agree or disagree with different sentiments on the central government's priorities and progress. The table below shows the total number of our respondents who agreed with each statement.

| Statement  | I'm happy with the progress that's been made | I feel confident that the government will prioritise the issue |
|--|--|--|
| Considering local government in wider policy decisions               | 11.25%                                       | 8.12%  |
| Delivering a sustainable funding system                              | 4.38%  | 6.25%  |
| Implementing a long-term adult social care funding strategy          | 4.38%  | 10.62%   |
| Meeting the immediate funding needs for adult social care            | 21.88%                                       | 19.38%   |
| Meeting the immediate funding needs for children's services          | 9.38%  | 10%  |
| Providing enough clarity to allow us to plan our short-term finances | 19.38%                                       | 14.37%   |
| Providing resources to tackle homelessness                           | 30%  | 23.12%   |
| Support for house-building and planning                              | 14.37%                                       | 19.38%   |

The graph below shows how these different figures add up, with 200 on the Y-axis indicating that every respondent agrees with both statements.

**Statements on central government**



As we can see, in some areas there is more confidence in central government. However even the highest levels of support only reach 30% happiness with the resources provided for tackling homelessness. Across all of these measures support for the central government is low, across several of them, critically so.

Again, the weaknesses in the sustainability of local government finance are apparent. Not only are just 4% of respondents happy with the progress that has been made on delivering a sustainable finance system, but only 10% are confident the government will implement a long-term plan for funding adult social care, one of the most prominent long-term pressures on local government spending.

Overall, across different regions and councils there was unanimous dissatisfaction with central government’s progress across a wide range of issues related to local government finance.

*“It would help if government understood local government, the range of services it delivers and the amount of people those services impact...”*

*“Government’s assumption that we are an unlimited resource and sat around awaiting the opportunity to implement its next ‘clever idea’ rather than engaging us in long-term discussions.”*

One respondent summed up their opinion on the central government by listing the different ways they felt local government had been overlooked:

*“It would be a good start if government just kept its promises for holding the fair funding review, recalculating and expanding council tax banding, reforming business rates, abiding by its commitments under the charter on local government, not forcing elected mayoral and other “with strings” models on authorities in return for the sort of devolved responsibilities local authorities are properly entitled to, not micro-managing local government from Westminster, not holding powers and money back at Westminster level compared to powers devolved to Welsh and Scottish governments which are akin to big regions ... would be a good start.”*

## Bids for central government funding

Alongside the other opinions on central government, our respondents told us about their experiences with bidding for central government funding. Any form of bidding process will inevitably create winners and losers, and will just as inevitably result in wasted time, effort and money for councils making unsuccessful bids.

Twenty one per cent of all of our respondents said they had made bids and that none of them had been successful. This means that for over a fifth of councils all the time and resources they spent on these bids were wasted. An arresting 82.5% of all of our respondents had made at least one unsuccessful bid. The competitive bidding process means that four-fifths of all councils have wasted their valuable time and resources without a return.

As one of our respondents put it:

*“they are very resource intensive and take staff away from delivering the service they are meant to be delivering. This is a double whammy when the very time consuming submission is unsuccessful.”*

Secondly, many of our respondents noted that the competitive bidding process means that councils are more likely to get funding, not on the basis of need, but on the strength of their written applications. One respondent described it as a ‘beauty contest’. The bidding process was equally criticised for its complexity, the short timescales given to write applications, and how it pits councils against each other.

Finally, from our research there was no obvious pattern between different regions or party control and the levels of success in applying for central government funding. The overwhelming message, across all councils in the survey, was that the bidding process leaves much to be desired.

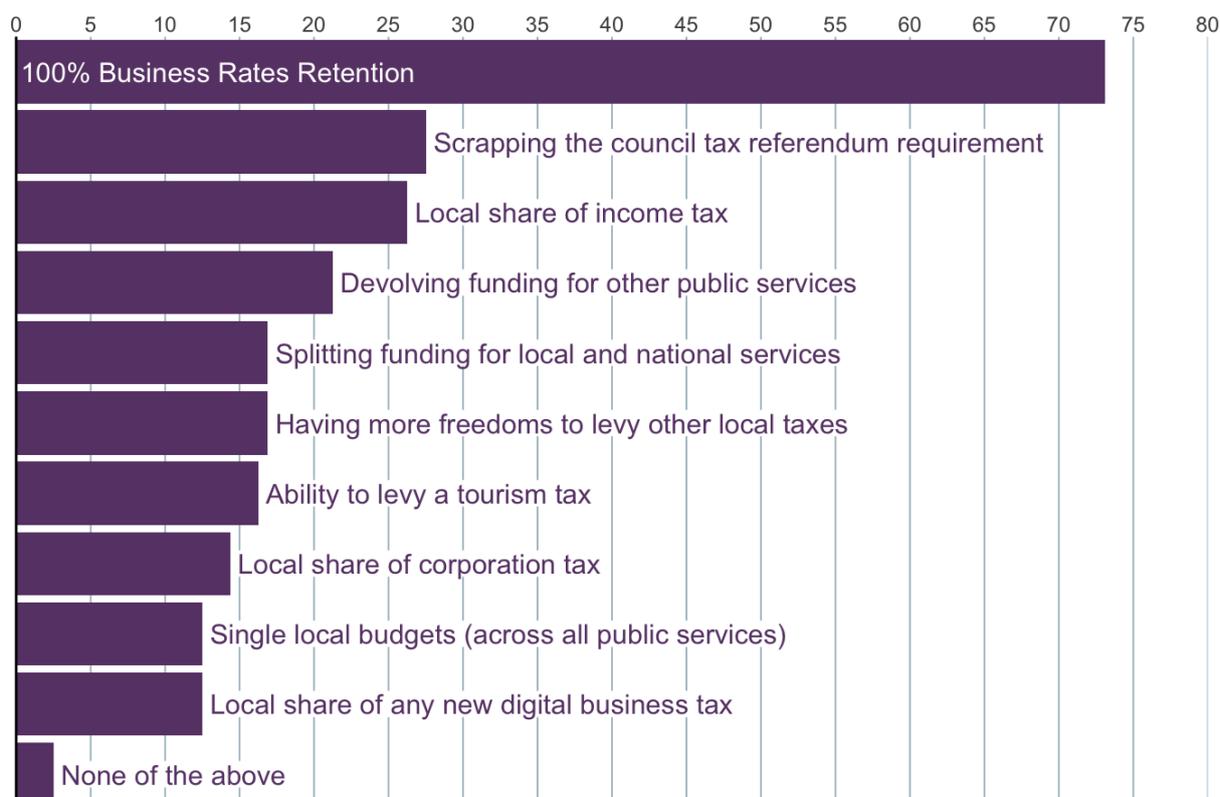
**82.5% of all of our respondents had made at least one unsuccessful bid**

## Fiscal devolution

Now we have seen the difficult financial situation councils are in, we can look at the potential solutions. Fiscal devolution, where the powers to raise and spend money are moved from central government to local authorities, is one important way that the system for financing councils could change. This would leave councils with many more options for how they raise and spend their resources.

We asked all respondents to choose their three most preferred options for fiscal devolution.

### Options for fiscal devolution



Of these options, 100% business rates retention was the most popular, with nearly 75% of respondents choosing it as one of their top three. It is also probably the most familiar option, given that central government has run several pilots of the policy since 2017.

The rest of the responses were much more varied, with only small differences between 20-30% who chose scrapping the council tax referendum requirement, a local share of income tax, or devolving funding for other public services, the next three most popular options. It is also worth noting that very few respondents chose “none of the above”, the only option which explicitly rejected all forms of fiscal devolution.

There was a significant difference between upper and lower-tier councils on the question of fiscal devolution.

Upper-tier councils were more likely than lower-tier councils to advocate for devolving funding for other public services and introducing tourism-tax raising powers. Lower-tier councils were more likely to support business rates retention and scrapping the referendum for council tax increases. Based on these results, one thing is clear: fiscal devolution cannot be one-size-fits-all. There needs to be a concerted effort to understand why different councils have such varied opinions on the best forms of fiscal devolution.

Fiscal devolution is one solution to the difficult relationship that has developed between central and local government, as one respondent put it:

*“I don’t expect this government to sort things out and am sceptical about future ones doing so unless they listen to local government and seriously devolve powers and monies.”*

## Appendix

### Respondent characteristics

#### Types of authority

| Type of Council                   | Proportion across the country | Proportion in our sample |
|-----------------------------------|-------------------------------|--------------------------|
| English county council            | 6.96%                         | 5.66%                    |
| English non-metropolitan district | 52.46%                        | 55.35%                   |
| English unitary authority         | 17.97%                        | 18.24%                   |
| London borough                    | 9.57%                         | 11.95%                   |
| Metropolitan council (England)    | 10.43%                        | 8.81%                    |

#### Regions

| Region               | Across the country | In our sample |
|----------------------|--------------------|---------------|
| East Midlands        | 12.21%             | 12.58%        |
| Eastern              | 15.16%             | 14.47%        |
| London               | 9.56%              | 11.95%        |
| North East           | 3.46%              | 3.14%         |
| North West           | 12.11%             | 11.32%        |
| South East           | 20.85%             | 23.27%        |
| South West           | 10.58%             | 11.95%        |
| West Midlands        | 9.56%              | 6.92%         |
| Yorkshire and Humber | 6.51%              | 4.4%          |

## Party control

| Party control                     | Across the country | In our sample |
|-----------------------------------|--------------------|---------------|
| Conservative council              | 37.1%              | 36.6%         |
| Independent council               | 0.29%              | 1.31%         |
| Labour council                    | 22.9%              | 23.53%        |
| Liberal Democrat council          | 8.12%              | 10.46%        |
| No overall control council        | 28.12%             | 27.45%        |
| Residents assoc/ratepayer council | 0.87%              | 0.65%         |

## Roles of respondents

| Role  | Proportion |
|---|------------|
| Chief executive                                 | 11.46%     |
| Council leaders and cabinet members for finance | 55.41%     |
| Section 151 officer                             | 33.12%     |

## Further research

This report will be followed by a series of interviews with senior local authority figures where we will seek to understand the meanings behind the answers given here. We know there is limited confidence in council finances, the next step will be investigating the deeper meanings behind the answers collected here through a series of interviews.

## Packages used

The statistics and data visualisations in this research were done using the statistical programming language R.

| Packages      |                    |           |
|---------------|--------------------|-----------|
| ggplot2       | Pagedreport        | readr     |
| ggVennDiagram | quanteda           | stringr   |
| kableExtra    | quanteda.textplots | tidyverse |
| Pagedown      | quanteda.textstats | waffle    |

For more information on the code and data used to produce this report please contact [greg.stride@lgiu.org](mailto:greg.stride@lgiu.org).

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