

# The frontline service specialists

Ethical consultancy and interim management



# **Welcome to APSE Solutions**



APSE Solutions has been providing high-quality consultancy and interim management services to local authorities across the UK for over two decades. Complemented by a network of carefully selected associates and by APSE's own benchmarking data, APSE Solutions offers ethical and practical support in all aspects of local government service delivery, performance, and cost reduction.

#### What Solutions do we offer?

Consultancy Interim Management Health Check Diagnostic Review Commercial Income Generation Service Transformation Contract Management Benchmarking Analysis Underground Refuse Systems Demand Management Surveys Procurement Advice Critical Friend Insourcing Service Reviews

APSE is a not-for-profit local government organisation, meaning our priority is you. Our associates all share the same ethical approach, we want to help you achieve the very best out of your service. This means we keep our fees as low as possible to make Solutions accessible and available to all.

# **About APSE Solutions**

### Proven track record

APSE Solutions has a long record of success within local government. From one day workshops to multi-service reviews, the team, along with carefully selected associates, will deliver for you.

### Benchmarking data

APSE Performance Networks, the largest Local Government benchmarking service in the UK, has access to over 23 years of benchmarking data across a broad range of services. We have experienced experts who can analyse this data, comparing performance with other authorities, identifying trends from previous year's data and identify areas for further investigation. This data has proven to be fundamental when reviewing services.







#### Not-for-profit

APSE is not-for-profit, meaning that our first concern is you, the client. We are only too aware of the financial pressures on the sector and aim to deliver projects at an affordable and ethical price. Any surplus made by APSE Solutions goes directly back into services for our members including Principal Advisor support, briefing notes and advisory groups.

#### We are you, you are we

We are owned by our members, who consist of local authorities across the UK. As a local government organisation we have unprecedented knowledge and understanding of the issues faced within the sector and first-hand experience of assisting other authorities in a similar position. We are trusted by all stakeholders to bring experience, expertise and transparency to a project; because we are local government we care about the legacy we leave you with.



#### Experienced professionals

All our consultants are experienced practitioners with extensive knowledge of their service area. They are supported through the APSE network with access to seminars, advisory groups and briefings for up-to-date knowledge of key issues and good practice in the field. Throughout the project the team will ensure that you are kept informed with progress and answer any gueries.

### Capacity

We have a dedicated in-house team providing consultancy support directly. This resource is complemented by a database of over 500 associates with a diverse range of skills and experience. The team are able to provide you with the most appropriate consultant or interim manager to meet your requirements.

### Knowledge transfer

The approach undertaken by APSE is underpinned by the emphasis on transferring skills to both officers and members. Skills will be transferred to the team through the experience of 'doing' and this will be key in the teams' learning. Diagnostic workshops are another way in which the team will ensure officers are involved and have the opportunity to shape the project.



Outcome focused

The team is outcome focused and takes pride in its work, delivering results against initial agreed objectives. Where appropriate, project plans are put in the place at the beginning of the assignment to ensure transparency around timescales and deliverables. Reports include clear recommendations particularly around potential savings and opportunities for innovation and income generation.

#### Tailored support

APSE Solutions offers a number of different packages of support, including diagnostic reviews and commercial development. These can be tailored to meet your exact requirements. In addition, we are happy to meet with you to scope out the project and provide you with a free detailed proposal of how your requirements will be met.

# **Interim Management**

APSE Solutions has been providing Interim Management support to local authorities for over 20 years. We offer the highest standards of customer service and our unique interim management support package will ensure that whether you are after someone to hold the fort or to implement a change programme, you are in safe hands.

All our interims are supported through the APSE network with access to seminars, advisory groups and the briefings for up-to-date knowledge of key issues and good practice in the field.

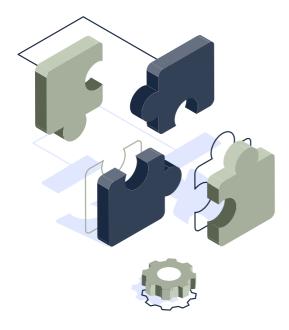
Interim management is in growing demand as councils continue to strive to meet budget pressures whilst delivering a high standard of service. With the current recruitment crisis and the surging demand to find the right experience and local government knowledge with the rising skills shortage, APSE strive to ensure councils can still deliver their service to that high standard and also offer a broad range of service expertise.



Interim management is a means to assist councils by supplying highly skilled managers on a temporary basis who are experts in their fields. Our Interims can help to identify efficiencies and redesign services, motivate and up-skill staff and formulate and implement strategies aligned with the council's vision.



Interim managers play a vital role in assisting a council through a period of transition and for council officers who have never used interims before, it can seem like a large expense for what is ostensibly a temporary worker. An interim however, is a high-level professional who should exceed the expectations of the council, undertake a multitude of responsibilities and projects, and leave a lasting legacy.



In order to help council managers understand the 'what', 'why', and 'how' of interim management, APSE Solutions has a team of dedicated staff, with a wealth of experience in providing the best calibre of people, no matter what the need to local authorities. Pick up the phone if you would like further information and speak with Nathan Horrocks, Client Coordination Officer on 0161 772 1810, we would be happy to talk you through any questions you might have!

## What is an interim manager?

APSE has a large pool of over 500 interim managers and consultants who are experienced senior local government practitioners. We have both operational and strategic senior interim managers who will bring their expertise and experience to a local authority for a determined period of time. Interim managers are experts within their field and are often over qualified as a result, entering into a situation and taking control immediately. They can provide a fresh perspective, implementing strategies through hands on delivery, managing transition and accelerating change. Interim management is an excellent way for local authorities to maintain the smooth running of a service when permanent recruitment is not immediately feasible. It is also a solution to providing the council with an expertise or specialist knowledge that may not be present internally at that given time.

## How does it differ from consultancy?

An interim manager will work as part of the council and take responsibility for a range of projects as opposed to being commissioned for one consultancy project. They will remain in place for as long as required which is usually set out in the proposal, however, should the project finish sooner or later than expected, we are completely flexible and will accommodate your needs. The interim manager will work as part of the council team, managing and mentoring staff as well as finding efficiency savings and service improvements to leave the council with an up-skilled workforce.



### The process



### Selection

- APSE will identify a handful of interims who we match against the brief.
- Our proposal of support and CVs will be sent to the client.
- If necessary we will arrange for a discussion between the client and some or all of the matched interims.

#### Success

APSE will conclude the end of each project by sending out an evaluation form in order to ensure we are delivering the highest level of customer satisfaction.

## Enquiry

- APSE will have an in depth discussion with the client to determine how we can best help them succeed
- If appropriate, APSE will meet them to have an open conversation about requirements

### Project

- The interim manager will start as per requirements.
- The Client Coordination Officer will contact an agreed contact and the interim manager once a month to make sure that we are providing the best possible service.



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### Short Guide to IR35



#### What are the IR35 rules?

#### What is IR35?

IR35 is actually the name of an HMRC press release but we use it as shorthand for the tax rules governing temporary workers when they are supplied through a thirdparty company or agency. These are set out in law as the employment intermediaries legislation in the Income Tax (Earnings and Pensions) Act 2003 (ITEPA 2003) Part 2 Chapter 8, sections 48 to 61, and the Social Security Contributions (Intermediaries) Regulations 2000 (SI 2000 No 727).

The rules are designed to prevent people from using company structures to avoid paying tax at the rate that they would have to pay if they were employed directly.

Companies are frequently used to avoid the creation of an employment relationship between a worker and the organisation they are actually working for. Typically, the company is a micro-business owned by one person who is also often the sole employee. Such companies are often referred to as Personal Service Companies, although this is not a term recognised in law.

Although this way of employing people can be exploitative when used for some groups of workers, it generally suits both parties when used in relation to temporary senior staff where neither party wants to inadvertently create an employment relationship. It does however open up the potential for income tax to be avoided or minimised when used in relation to roles that would be classed as employment if the contract was with a person rather than with a company. The IR35 rules seek to avoid this by making work which would normally be classed as employment subject to tax even when it is carried out under a contract with a third-party company.

Up until 2017 the onus for determining whether or not work carried out under contract fell in or outside the scope of the IR35 rules sat with the company, i.e. the legal employer of the worker concerned. This changed for public sector contracts in that year to make the end client responsible for making the judgement. Responsibility for making appropriate deductions was also taken away from the company. Where the end customer contracts directly with the worker (or more accurately with the worker's company) they must treat the worker for tax purposes as if they were employed. Where the worker is provided by a so-called intermediary, like APSE Solutions, it is the intermediary that takes care of the tax and national insurance deductions.

#### How does it work in practice?

APSE Solutions maintains a large database of interim managers, all of whom are employed by a registered company. Most of the companies are PSCs but some are small consultancies with more than one employee. Either way, all of the interims must enter into an Associate Agreement with APSE. This ensures that they meet high standards and carry appropriate levels of insurance.

When an APSE member council approaches Solutions with an interim requirement, the interim team sources appropriate candidates to provide a selection of CVs to the customer. As a matter of course, they ask the customer to determine whether the IR35 rules apply or not. This is a legal requirement. The team can provide general advice as to how to make the decision but it must be made by the end customer. Once the decision is made the customer has no further responsibilities in relation to tax or national insurance.

APSE has a dedicated pay roll for its interim managers and well-developed processes and systems to minimise any problems that may arise.



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Delivering for local people and local economies

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