



# RETHINKING SOCIAL VALUE

Unlocking resources to improve lives



# Foreword

Through our work with public service organisations in the UK, Mazars has developed a growing interest in the many approaches to improving outcomes for people under the banner of social value. With work spanning local and central government, social housing, health and education, charitable and voluntary organisations and the private sector, we have a broad view of the multitude of ways that the issue is being tackled for the public good.

Social value is also central to our own mission as a firm, as we aim to make a positive contribution to society through our core assurance and improvement work, our role as a progressive employer, and as a responsible corporate citizen. We are also increasingly required to demonstrate the social value that we will add through our appointment to public contracts.

This report aims to share some of the learning that we have gathered from different approaches to social value in different sectors and different local contexts. In this long and continuing era of constrained public spending, we must explore new ways of unlocking resources to improve people's lives. We hope that by sharing lessons and experiences from a range of organisations, we can inform and inspire others in driving forward their own social value agenda.



**KAREN MURRAY**  
Director, Public Services

# Introduction

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## Rethinking social value

Social value has risen to prominence in recent years, driven by legislation in the form of the Social Value Act in 2012, the reduction in central funding for local services, and an increased focus in parts of the private sector on the contribution business can make to tackling societal challenges.

The idea behind social value is laudable; that all organisations and individuals collaborate to maximise the positive impact they have on their communities and create positive change in areas such as wellbeing, employability, social cohesion and the environment. Social value also provides those in public sector and not for profit with an opportunity to rethink how they maximise the impact of the resources at their disposal, at a time when budgets are more stretched than ever.

This report aims to shine a light on the opportunity presented by the social value agenda, exploring public sector organisations' views on the issue and their experiences implementing social value initiatives. Based on a quantitative survey, qualitative interviews and a focus group with representatives from across the public and not for profit sectors between December 2018 and April 2019, the findings provide insights on issues including: the challenge of aligning social value with other organisational priorities, the role of leadership and communication, forging collaborative partnerships, and how social value outcomes can be measured effectively.

We don't aim to provide all the answers. However, we hope that by sharing a range of perspectives, experiences and interesting case studies, we will help other organisations to build a greater understanding of what social value means for them, and how they can unlock resources to change lives within their own communities.

## What is social value?

Social Value UK defines social value as:

“...the quantification of the relative importance that people place on the changes they experience in their lives. Some, but not all of this value is captured in market prices. It is important to consider and measure this social value from the perspective of those affected by an organisation's work.”

While the 2012 Social Value Act states:

“...to require public authorities to have regard to economic, social and environmental wellbeing in connection with public services contracts; and for connected purposes.”

# Executive summary

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Our research has identified four major themes surrounding social value, which we will expand upon throughout the report:



## The social value opportunity

Despite their hugely diverse roles, responsibilities and communities, all public sector organisations share a number of the same strategic challenges, which social value can help them to overcome. However, the varying nature of their work means that respondents also differ widely in their understanding and interpretation of what social value means and where it fits amongst their existing priorities. Consequently, we see that different organisations are tackling the issue in very different ways, and there is no one-size-fits-all approach to putting it into practice.

## Leadership, communication and buy-in

Leadership and a clear strategy around social value have been slow to materialise, and organisations are looking for more guidance on how to realise greater social value in their communities. However, where leadership and a central strategy have taken time to emerge, internal champions have stepped forward to drive social value from the inside out. Consequently, the issue is gradually moving up the agenda as more success stories come to light and organisational leaders start to realise the power that social value has to change lives and maximise resources.

## Innovative collaboration

Public sector organisations have a whole wealth of potential partners and collaborators at their disposal, and they're increasingly thinking outside the box in how they deploy these networks to achieve their social value objectives. Collaborations span a combination of public sector, charities, not-for-profit and private sector partnerships, depending on what each organisation is trying to influence, and how they can unlock resources to make it happen. The key is to maximise the strengths and resources of each partner and what each one brings to the table.

## Measuring success

Measuring social value is a complex issue, with questions around qualitative vs. quantitative measurement, the value of various tools and methodologies on offer, and whether it is possible to place a monetary figure on social impact. There is no doubt that organisations see the importance of measuring social value, to drive improvements and send the right message to their employees, stakeholders and communities. However, there is no perfect formula, and both hard metrics and qualitative case studies are important. Nevertheless whatever measures an organisation chooses, consistency is key.

## 1

# Reframing the social value opportunity

Despite their hugely diverse roles, responsibilities and communities, all public sector organisations share a number of the same strategic challenges, which social value can help overcome. However, the varying nature of their work means that organisations also differ widely in their understanding and interpretation of what social value means and where it fits amongst their existing priorities. Consequently, we see that different organisations are tackling the issue in very different ways, and there is no one-size-fits-all approach to putting it into practice.

## Shared challenges

Given the significant budget cuts of recent years, it is not surprising that 'meeting demand for services within available resources' is the biggest challenge amongst survey respondents (57%). In many cases, the impact of funding cuts has also been exacerbated due to rising demand for services, with public sector organisations serving pockets of severe deprivation, unemployment and social isolation, all of which place huge demands on their services. Furthermore, these demands must also be balanced alongside the needs of the majority who demand modern, digital public services. This has left organisations effectively trying to do more, but with significantly less.

Organisations are working hard to find innovative ways of providing the same, or even a higher level of service, despite the cuts, by thinking differently about their priorities and how they work. For many that means looking at where costs can be reduced, while for others it means developing new sources of income. Partnerships are also high on the agenda, with over half focused on drawing resources from elsewhere to deliver on their objectives.

Opinions are mixed as to the role of social value, which was named by a third of respondents as a top three priority. This highlights the split between organisations that see social value as an additional challenge, requiring additional resources, and those who see it as an approach that can complement and support their other priorities. There is also a sense that many aren't clear about where social value fits within their organisation, as it frequently isn't considered a priority in its own right.



"I suppose I look at resources in two parts," explained **Tony Cahill, who is responsible for social impact and social investment at First Ark Group** "There is the human resources element and remembering that everyone has a day job to do. So, one of the initial challenges is aligning full-time human resources and agreeing priorities around that. And then financial resources are always limited everywhere, and there are lots of priorities and lots of things to do. So, aligning those is the next challenge"

## Interpreting social value

How social value is implemented and measured is also influenced by how the term is defined and understood within different organisations. While the majority agree on the ultimate objective of social value - to drive positive outcomes for the local community in terms of employment, wellbeing, environmental and social benefits - there are differing opinions as to how that should be achieved and quantified.

For example, as local government organisations have been most heavily influenced by the Social Value Act, for them delivering social value is largely a procurement activity, whose primary objective is to achieve the maximum social benefit from external contracts. As local councils often have significant buying power, procurement is invariably seen as the most effective way of achieving their social value objectives.



**As Andrew Househam, Commercial Procurement Manager at Lincolnshire County Council, explained:**

“We are a large employer, but also a large spender of public money. And I think what is absolutely critical is that where we are creating business opportunities for others, it’s about trying to make sure we are able to drive social value out of those contracts.”

In contrast, housing associations are generally more focused on how they can deliver positive outcomes through working directly with their communities, rather than through procurement. As private organisations funded in part by the public sector and heavily dependent on government policy, they are also more likely to see social value as a way of demonstrating the return on investment they deliver through their core services. This is also driven by The Regulator for Social Housing, which requires housing associations to provide a value for money statement on an annual basis.



**Interpretations and definitions also vary depending on geography and local factors, as Andrew Househam, Commercial Procurement Manager at Lincolnshire County Council explains:** “I’ve looked at some of the social value strategies that have been developed for other boroughs and the themes are almost always the same... I think it’s more a case of making sure that when you drill down into those, that the outcomes are specific to a particular county or organisation.”

### Defining social value at Croydon Council

Croydon Council has developed and implemented a social value policy together with a framework that aligns to local priorities. These are based on ethical and sustainable procurement practices with community benefits and added value. Croydon has further updated the ‘Tenders and Contracts regulations’ and their Commissioning framework to ensure that the Council has an improved offer of social value.

Consisting of six themes, the framework encapsulates the key elements of what social value means for the Council and how it can maximise its commercial partnerships for the benefit of the community:

- Creating local employment
- Creating accessible pathways to employment
- Supporting healthy lifestyles
- Supporting local communities and initiatives
- Supporting local business growth
- Supporting a cleaner and safer borough

Each of these themes is supported with example outcomes and measures. Used in conjunction with a score card tool they help capture, define and embed social value throughout the organisation and across the commissioning lifecycle.



## 2

## Leadership, communication and buy-in

Leadership and a clear strategy around social value have been slow to materialise, and organisations are looking for more guidance on how to realise greater social value in their communities. However, where leadership and a central strategy have taken time to emerge, internal champions have stepped forward to drive social value from the inside out. Consequently, the issue is gradually moving up the agenda as more success stories come to light and organisational leaders start to realise the power that the concept has to change lives and maximise resources.

### A strategic priority?

More than half (57%) of respondents say they don't have an overarching social value strategy in place and, of those who do (43%), a quarter (10%) say it isn't central to their agenda. This inevitably impacts organisations' ability to structure, execute and measure their social value, without central guidance or a blueprint to track and measure against. The majority (82%) also believe that published industry guidance would help them to realise greater social value in the future.

### The role of internal champions

For some organisations, social value is seen as a 'chicken and egg' situation where leadership wants to see social value in action and evidence that it works, before making it a strategic priority. Driving the social value agenda has therefore relied on having a champion within the organisation, whether that is a dedicated team, individual, or a particular department that has taken ownership of the issue and promoted its benefits from within. For example, one in ten respondents say social value is led by their procurement team.



"I'd say that the project started with procurement and work and skills, and we were on the journey for a few years before we got any friends," said **Angela Harrington, Head of Work and Skills at Manchester City Council**. "But politically it has now become really important for members. So, the current executive member for finance is absolutely adamant, he will not sign off a tender or a commission unless it is really obvious what social value is going to be derived from that. So that's driving behaviour change across the organisation."

First Ark Group has also taken this approach, as Tony Cahill outlines:



"The way we've gone about it has been to do it relatively small with our own money, and then prove it and share the evidence with other people to say: look what we could do if we did this together."

### Building momentum

Growing awareness of successful social value initiatives is starting to influence the broader agenda, with over a quarter (27%) of all respondents planning to develop a social value strategy in the next 12 months. Furthermore, many organisations have also started to see the value of investing in subject matter experts to develop social value strategies and deliver specific programmes, often with the help of central government grants. As a result, a quarter of respondents say they now have a dedicated social value team.



"There is more that can be done", said **Andrew Househam, Commercial Procurement Manager at Lincolnshire County Council**. "And as an organisation we recognise that and that's coming right from the top down now which is fantastic... we need to make sure we have the right framework in place to make sure that people within this organisation are being driven by the strategy itself and that it just becomes part and parcel of what we do."

### Communicating successes

While the great majority of organisations do communicate the social value they deliver, they vary in how far this communication goes. For example, in local government, reporting is more likely to be internal, informal and ad hoc, whereas housing associations report much more formally to central government, customers and wider stakeholders. As housing associations have a greater obligation to demonstrate the value they deliver and justify the money they spend, this has driven some organisations to go above and beyond to show how they are making life better for the communities they serve.

Many respondents have also found that reporting on social value is important as an internal engagement tool, to show employees the impact of the work they do at a grassroots level. Communicating social value outcomes to team members gives them a sense of pride and purpose in their work, while empowering them to do more and get involved in future activities. It shows them that they do make a difference. Although, many organisations believe that they could do more to identify and tell these stories.



“What we’ve found here at Hyde with our social value project is that it has helped us engage with staff,” explains Shivani Patel, Financial Controller, Hyde Group. “That sense of pride and sense of purpose – why we do what we do – has definitely been impacted.”

### Driving social value from the top

Manchester City Council has pushed social value to the top of its agenda by ensuring the issue is championed at all levels of the organisation. On the board, a member of the Senior Management Team has responsibility for challenging all areas of the business on delivering social value, including signing off contracts. The Council has also made particular progress in its highways department, which had previously struggled to show social value, but has experienced a turnaround since employing a social value officer. It is now an exemplar department, which is unlocking resources internally and within the supply chain to deliver social value to residents.

### Achieving buy-in from across the community

The Deal, developed by Wigan Council, is a perfect example of how a clear strategy and effective communication can help to unite support and energy around social value. The Council developed an informal agreement – The Deal – between the council and everyone who lives or works in the borough, to work together to create a better place to live. For example, the Council’s pledges include: helping communities to support each other, cutting red tape and creating opportunities for young people. In return, residents agree to pledges including: recycle more, get involved in the community and be healthy and active. As a result of The Deal, Wigan has consistently been able to keep its council tax rates as one of the lowest in Greater Manchester.



North East Lincolnshire Council have also successfully gained buy-in across the community, as Helen Isaacs, Director for Communities at the Council explains. “We wanted our social value policy to have wider buy-in and to support future place based activity. Working with the voluntary and community sector to develop a co-produced policy, social value is seen as a keen lever to growing local wealth.”



## 3 Innovative collaboration

Public sector organisations have a whole wealth of potential partners and collaborators at their disposal, and they're increasingly thinking outside the box in how they deploy these networks to achieve their social value objectives. Collaborations span a combination of public sector, charities, not-for-profit and private sector partners, depending on what each organisation is trying to influence, and how they can best unlock resources to make it happen. The key is to maximise the strengths and resources of each partner and what each one brings to the table.

### Cross-sector collaboration

A high proportion of the organisations we spoke to are collaborating with their public sector peers to deliver social value, with partnerships spanning local government, social housing providers, police, fire services and beyond. How these work in practice depends on the local needs, with each partner contributing in a way that best uses their skills and resources, whether financially and/or with their time.



**Tony Cahill at First Ark Group said it is also important to think about who is positioned best to deliver certain services, explaining:** "We do work with the Fire and Rescue Service and one of the things is that you have to recognise how different partners are perceived by the public. And using that can get you in the door. So, Merseyside Police saying to unemployed people 'come along to one of our programmes' – you've got zero hope of that happening, because they don't trust the police generally speaking. But the fire service – well they trust the fire service and why wouldn't you?"

Charities and volunteer programmes are also being harnessed extensively, acting as an extension of the public sector where resources and expertise aren't available internally. These programmes are often driven through funding and grants awarded to local and national charities, empowering them to increase their reach and impact, while providing huge social value to the community.



**Kathy Jones, Director of Homes at Stafford & Rural Homes, explained why these charity and community links are so valuable:** "Having strong links with the voluntary and community sector unlocks a wider set of expertise and resources. It's not about volunteers doing it all – they find out what people would enjoy and are able to bring in voluntary and community sector organisations to support them to deliver activities and sessions aimed at reducing loneliness and isolation. Examples include the University of the Third Age, church groups, crafting groups, and any other local groups which are of interest to customers and which encourage them to join in and become more socially active."

### Interpreting the Social Value Act

Finally, private sector partnerships are another vital driver of social value, with collaboration most frequently led by procurement teams using their 'soft power' to request a contribution as part of tenders and contracts. Local government organisations have generally made more progress in this than other areas of the public sector, due to their significant procurement budgets and the influence of the Social Value Act.

While putting the Act's recommendations into practice hasn't been without its challenges, there are numerous examples of where significant progress has been made, particularly where procurement teams have shifted to taking a more tailored approach to helping private contractors understand where they can best contribute social value and then helping them to meet their objectives. Councils report that private

### 3 – Innovative collaboration (continued)

sector companies have responded positively, and, in some cases, this work has even kickstarted their own social value agenda, creating a powerful multiplier effect that goes far beyond the initial contract.



**Snowia Hussain, Responsible Procurement Lead at City of Westminster Council, explained how they've changed their approach to working with suppliers on social value:** "We've gone from a point where we had not very much commitment, vague ideas and vague suggestions, to now where we say: tell us what you're going to deliver and we'll hold you to that. That's the point at which suppliers will be most amenable to giving you the level of information that I think we require to have a comprehensive approach to delivering social value."

#### Leveraging private sector partnerships in Westminster

With a significant annual spend, City of Westminster Council has focused on unlocking the potential of its private sector suppliers to deliver social value in a way that works for them and drives real outcomes for the community. It has done this by developing a more structured approach to its tender process, whereby bidders are provided with a list of concrete ways that they can help the council to deliver social value, within its three priority areas of opportunity, neighbourhood, and environment. The new process enables potential suppliers to see much more clearly how they can contribute, in ways that are realistic, practical, and impactful, while making it easier for contract managers to track delivery. Feedback has been extremely positive, with the initiative even prompting some suppliers to consider what more they can do to build social value, above and beyond the Council's requirements.

#### Collaborating across the public sector ecosystem

Stafford & Rural Homes has shown how the entire public sector ecosystem can work together to deliver social value with its BeConnected programme, which helps socially isolated people connect with others and reconnect with the community. Led by Stafford & Rural Homes, and delivered by a small army of volunteers, the programme has drawn on funding and support from a combination of sources, most recently from the National Lottery Community Fund. Its aim is not only to encourage isolated people to get out and about, but to also work with volunteers to bring the skills needed to create engaging BeConnected events, establish clubs and other opportunities, which will draw in other excluded people. Momentum has built up over time and now the individuals who were previously isolated are giving back to the community to help others, with ideas such as Friendship Groups and a 'Knit and Natter' club. This has only been possible due to public sector collaboration around social value.

#### Drawing on charity support in Lincolnshire

Delivering short-term support for customers with sensory loss, Lincolnshire County Council's Sensory Services is only possible thanks to the help of numerous local charities. The service is delivered by a mass of volunteers sourced through a variety of organisations that reflect the wide-ranging needs of those with sensory loss, spanning hearing loss, sight loss, and dual sensory loss. For example, Alzheimer's Society, Age UK, Guide Dogs and Deaf Blind UK are all involved, amongst numerous others. Volunteers provide specific short-term reablement support over a period of six weeks to empower clients to improve their quality of life and live safely and independently in their own homes.

## 4

## Measuring success

Measuring social value is a complex issue, with questions around qualitative vs. quantitative measurement, the value of various tools and methodologies on offer, and whether it is possible to place a monetary figure on social impact. Organisations see the importance of measuring social value, to drive improvements and send the right message to their employees, stakeholders and communities. However, no one approach is the right one, and both hard metrics and qualitative case studies are important. The key factor is to be consistent.

## Mixed measurements

Organisations are using a variety of methods to measure their social value, with half (50%) of respondents using qualitative measures, 43% using non-financial quantitative measurements and 40% using financial metrics. Over a quarter (27%) say they still don't measure social value at all.

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“The tools that bring people together to prioritise social value and select metrics are the most important... not the metrics themselves.”

**Board Member – social service organisation**

“We use both financial measurements and real stories in the form of case studies on the individuals who have benefited from our intervention and support.”

**Operations Manager – not for profit organisation**

As many social value initiatives are driven by individual teams, this is reflected in how they are measured, with internal tools used to show performance against specific internal targets, rather than providing a joined up social value measurement that could be benchmarked more broadly. Qualitative measures are also widely used, to show the real human impact of what has been achieved.

## Towards a monetary figure?

Attitudes towards putting a monetary figure on social value vary widely. Some organisations believe that to calculate financial impact accurately is so complex that to do so would be misleading, with any outcome almost impossible to benchmark meaningfully

against other organisations. There are also concerns about the cost and time required for this kind of analysis, and a lack of robust tools or standards to measure it effectively.

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**As Paul Murphy, Group Manager in Corporate Procurement at Manchester City Council, said:**

“It's really important to measure it, but there's a tendency to put everything back to a pound sign. It's not all about the pound signs.”

In contrast, other organisations believe that putting a monetary figure on social value is essential to demonstrate the value that they as an organisation deliver to society and to help secure investment and support in the future. For example, in the case of housing associations, their dual private and public sector role and more stringent reporting requirements mean that social value is much more intrinsically linked to value for money and cost savings.

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“The Social Housing Regulator requires housing associations to provide a value for money statement annually and there is a requirement for social value in there,” **explains Simeon Perry, Efficiency North.** “The quantitative bit is indicative of the qualitative bit – but the case studies are illustrative of social value. For me, that's what's powerful.”

### Measuring the financial impact of social value at Hyde Housing

To better understand and demonstrate the impact that it was having as an organisation, Hyde Group launched a ground-breaking report, entitled “The value of a social tenancy”. The research, carried out independently by Bates Wells Braithwaite (BWB) and independently assured, calculated the value that Hyde’s work contributes to the economy, with conclusions that appear relevant to the wider sector. By doing so, it demonstrated that good quality, well-managed social tenancies not only offer people a secure roof over their heads but save the taxpayer millions of pounds in areas including education, policing and local authority expenditure. It calculated that Hyde Group’s social tenancies contribute at least £607m a year to the UK economy – that’s £16,906 per home.

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**Elaine Bailey, Chief Executive of Hyde Group, explained why this is so valuable:** “What we’ve shown through empirical evidence in the report is that there is a huge value, a monetary value, to the country, let alone the value to individuals, of being in that accommodation, as opposed to temporary accommodation. And the value of it is such that, as far as government is concerned and as far as the grants we get at the moment, we’ve got a four or five-year payback on that investment, and therefore what an amazingly good investment to make – what a cheap investment for government to make.”



## Rising ambitions – A bright future for social value

While some organisations are further along in their social value journey than others, our research paints a picture of a public sector with a growing awareness of its power in driving social change and rising ambitions about what it can achieve. Far from being an additional drain of resources, social value is gradually making its mark as an approach that can not only support existing challenges and priorities, but also help public sector organisations to get more from their resources to drive positive change.

There may be a wide variety of definitions and interpretations on display, but that does not take away from the work that is being done to deliver social value across the public sector. Organisations are taking the time to consider where and how they can best deliver social value, and then developing programmes and initiatives that maximise where their priorities lie and what they can offer. Partnerships form a critical part of this, not only filling gaps in resources, but also helping to spread the social value message and sparking wider action across the public, private and not-for-profit sectors.

Impressive work is being done, and there is a sense that organisations have a desire to do even more, with greater ownership, guidance and strategic direction from the top. A joined-up approach to delivering social value would enhance understanding amongst employees of the difference they can make, while empowering them to work together to drive the social value agenda at all levels of the organisation. This would also aid measurement and reporting, by providing the structures and processes that are needed to track and capture the stories and outcomes that demonstrate success.

It is still early days and there are areas for improvement and lessons to learn. But organisations are undoubtedly moving in the right direction, and their work is already making an impact, even if it isn't always easy to see or demonstrate to the outside world. What is clear is that social value has significant potential to unlock resources, drive improvement and achieve the best outcomes for communities. With greater leadership, learning and collaboration across sector boundaries and a wider, more consistent approach, public sector organisations have the potential to positively impact many more lives in the years to come.

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and achieve the best outcomes for communities.

# Rethinking social value – key questions

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Having read the report, public sector organisations across the country may be wondering how to apply the findings to their own work. We've therefore developed some key questions, to spark thinking on how organisations can reframe social value and think differently about the best way of unlocking resources to change lives.

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Which of our strategic priorities could we impact by thinking differently about social value?

6

Are all of our staff clear about the difference that they make to people's lives? Do all our staff realise that the work they do delivers social value?

2

Have we become too focused on one definition of social value?

7

Are our leaders aware of the different social value initiatives within the organisation and the outcomes they have delivered?

3

Would broadening our definition of social value help us to deliver more positive outcomes across the organisation?

8

How can we start to develop an overarching strategy for social value within our organisation?

4

Are our partners and stakeholders aware of our social value agenda and how engaged are they in how they might be able to support it?

9

Are we telling our social value stories as well as we could?

5

Which of our stakeholders could we leverage more to achieve our social value objectives?

10

Does the way we measure and report on social value reflect on our objectives and the needs of our key audiences?

# Methodology

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The research was carried out between December 2018 and April 2019 comprising of in-depth interviews, an online survey, and a focus group. The interviews were carried out with four local government organisations and two social housing providers. The online survey included 16 questions, completed by 30 organisations across the social housing (55%), local government (21%), health (3%) and 'other' sectors (21%). Respondents' roles

spanned operations (37%), corporate governance (15%), finance (7%), procurement (5%), legal (4%) and audit/risk (4%). Only 14% of respondents had a specifically social value focused role.

The research was supported by a focus group involving three social housing organisations and two local authorities, to delve more deeply into their views and experiences regarding social value.

## With special thanks to...

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- Meridian West – Alastair Beddow, Simone Howard
- Scripsy – Anna King

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