Foreword

Children's services has changed significantly since 2008 when the last edition of this title was prepared. So too has the financial context with the economic collapse in the same year and ten years of austerity.

There have been substantial changes to the legislative framework with two new Children's Acts in 2014 and 2017 and guidance changes following the *Munro Review of Child Protection* in 2011 – as described in Chapter 1.

The Munro Review led to a more systematic approach to safeguarding and protection. The 2014 Act led to the replacement of the statement of education needs and learning disability assessments with single education, health and care (EHC) plans. Austerity has led to a major reduction in children's centres and youth services — as highlighted in Chapter 2.

Much of the arrangements for taking children into care are still covered by the Children's Act 1989, but there has been an increasing shift in practice to act as early and as quickly as possible, seen in the Troubled Families initiative launched in 2015 and other support to families and children on the edge of care through early help. Similar thinking has been a feature of the practice for children with special education needs and disabilities (SEND) — as outlined in Chapter 3.

Chapter 4 describes how commissioning practice has developed since 2008, with reviews of the commissioning of foster care and residential care, with an emphasis on greater collaboration and an understanding of costs.

While the accounting and reporting framework has remained much the same, the financial and service pressures have intensified over the last ten years as can be seen in Chapters 5, 6 and 7.

Finally the inspection regime has become much more challenging. In 2008, over 80% of councils were rated good or above. Now almost the reverse is the case with many councils under an improvement regime – but there is much to be learnt from their improvement journeys as we can read in Chapter 8.

This publication aims to provide an improved understanding of the financial issues of children's services. It offers an introduction to the subject and is written with a wide audience in mind, including:

- finance professionals who are new to or need to know more about children's services
- social services professionals, including heads of service and budget managers, who need to become more familiar with the financial aspects of the service
- children's trust board members and the organisations they represent who need a better appreciation of the financial framework within which children's services are delivered
- researchers, academics and others interested in understanding the financial background to children's services.

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