

# Delivering a Government Office for Family Policy

## Delivering a Government Office for Family Policy – A brief overview

**Family policy doesn't easily fit into a single department.** Advocates for family policy have historically called for a 'Cabinet level Minister for family', the CSJ has constantly backed these calls. This short report by the Centre for Social Justice builds on this historic recommendation with a more detailed recommendation for a Government Office for Family Policy, using the Government Equalities Office as a template.

As this report and previous work by the CSJ shows, poor family functioning and family breakdown impacts on almost all parts of government and doesn't fit neatly into a single department.

The Family Test was introduced to help government officials think about family in policy making, but the government acknowledges that it has failed to become embedded within policy conversations and advice to Ministers.

There is a long way to go before the government is successfully able to deliver family policy and this report argues that is a consequence of the structure of government being unsuited to addressing family as a policy issue. We make the case that the Government Equalities Office provides a template for a new Government Office for Family Policy with a similar remit to provide policy support across government.

The new Government Office for Family Policy would be led by a Minister with a place in Cabinet to ensure they are able to affect cross-governmental delivery, this responsibility would be affixed to another departmental brief in the same way the current Secretary of State for Work and Pensions is also the lead minister for the Government Equalities Office. Having political leadership at a Cabinet level is important in our political system for driving change.

This report argues that the new Government Office for Family Policy would have three functions:

1. **To oversee the delivery of the Family Test** across government with access to early policy conversations and provide a 'critical friend' internal challenge to departments in discharging the Family Test.
2. **To provide research and evidence** to government on the importance of family to government policy objectives. The Government Office for Family Policy would help to build the evidence base to effect change across government, building on the work of the CSJ and other research organisations.
3. **To deliver family support programmes and promote 'family hubs' across local authorities.** The CSJ has identified approximately £85 million which could be released for programme delivery and to support the delivery of family hubs.

The forthcoming government spending review should be used to fund the new Government Office for Family Policy and a three-year innovation fund to assess the effectiveness of family policy interventions in reducing family breakdown.

The budget for This money could be found through maintaining current expenditure on the Married Couples Allowance at 2020–21 levels. This would provide a spending pot of approximately **£85m** as outlined in Appendix 1.

It is anticipated that this office would require significant data analyst support alongside senior officials to work across government. It is possible that secondments could be used from other government departments to help spread a better understanding of family across government over the long term.

In the 2019 Spending Review the Government announced the creation of a new Office for Veterans' Affairs (OVA)<sup>1</sup> with £5 million of funding to co-ordinate policy and delivery of programmes. This new function of government has a similar operational remit to the proposed Government Office for Family Policy.

## Structure and budget

### Staffing

- Approximately, 12 members of staff, including a Director and two Deputies overseeing a team of 6 analysts and 3 officials to oversee the delivery of the Innovation Fund.

### Annual operating budget

- Administration: £1 million – £1.5 million
- Programmes: £27 million

1 [www.gov.uk/government/news/government-kickstarts-office-for-veterans-affairs-with-5m-funding](http://www.gov.uk/government/news/government-kickstarts-office-for-veterans-affairs-with-5m-funding)

## Why family breakdown is a poverty issue

Britain is a country where family breakdown falls disproportionately on poorer children. The experience and consequences of family breakdown do not fall evenly and this inequality should be considered as serious as any other social injustice we address in the policy process.

Almost half of all children are no longer living with both their parents by the time they sit their GCSEs. However, for children in our poorest communities, the same proportion have already seen their parents split up by the time they start primary school.<sup>2</sup>

Newly released data from the recently launched Social Metrics Commission shows that on average couple families with children have a 1 in 4 chance of living in poverty compared to lone parents where this figure is more than half. This isn't new, established government poverty figures show that children in families that break apart are more than twice as likely to experience poverty as those whose families stay together.<sup>3</sup>

There is now an established evidence base for the widespread impact of family breakdown on both levels poverty and the life chances of children growing up in poverty. In a major quantitative analysis conducted by the Centre for Social Justice in 2018 we found that the experience of family breakdown in childhood meant an adult was:

- more than twice as likely (**2.3 times**) to experience homelessness,
- twice as likely (**2.0 times**) to be in trouble with the police or spend time in prison and almost
- twice as likely (**1.9 times**) to experience educational underachievement
- Approaching twice as likely (**1.8 times**) to experience alcoholism
- Approaching twice as likely (**1.7 times**) to experience teen pregnancy
- Approaching twice as likely (**1.7 times**) to experience mental health issues
- More likely (**1.6 times**) to experience debt
- More likely (**1.4 times**) to experience being on benefits

When we talk about family breakdown we don't simply mean separation or divorce, both family structure and relationship quality are increasingly understood to have an important impact on outcomes for children. Recent work from the Early Intervention Foundation and Department for Work and Pensions recognises the influence of parental conflict on childhood life chances. The extent of this problem is wide-spread with the relationships charity, Relate calculating almost one-in-five (18%) people (2.87 million people) in adult couple relationships in the UK are in relationships which could be characterised as 'distressed'.<sup>4</sup>

None of this is intended to stigmatise lone parents who suffer some of the worst effects of poverty. Instead government needs to better articulate the impact of family breakdown as a component of poverty and interventions to prevent it from happening in the first place.

2 [www.relate.org.uk/sites/default/files/relationship\\_distress\\_monitor\\_0.pdf](http://www.relate.org.uk/sites/default/files/relationship_distress_monitor_0.pdf)

3 [www.relate.org.uk/sites/default/files/relationship\\_distress\\_monitor\\_0.pdf](http://www.relate.org.uk/sites/default/files/relationship_distress_monitor_0.pdf)

4 [www.relate.org.uk/sites/default/files/relationship\\_distress\\_monitor\\_0.pdf](http://www.relate.org.uk/sites/default/files/relationship_distress_monitor_0.pdf)

When we talk about family breakdown we don't simply mean separation or divorce, both family structure and relationship quality are increasingly understood to have an important impact on outcomes for children. We shouldn't ignore either. Improving family stability and functioning, particularly among low income families impacts on government policy in almost all departments.

Birth registration data shows that 95 per cent of births in the UK are to couples (almost always mother and father), with 85 per cent of these parents living together at the time of birth.<sup>5</sup> Using data from Understanding Society, research from Marriage Foundation showed how overall rates of family breakdown are heavily concentrated in the early years of parenthood. Half of all family breakdown takes place before a child's second birthday.<sup>6</sup>

All these issues are major challenges to governments and make significant demands on public spending. The creation of new welfare consuming households has an enormous price tag. More than £24 billion is added to the welfare bill every year to support new households who consume welfare, including an extra £6 billion of additional Housing Benefit. Despite the poverty risk the government has no plans in place to intervene to prevent families from breaking up. Yet despite this the government is estimated to spend about £1 in preventing families from breaking up for every £4,000 pounds responding to the consequences of family breakdown.<sup>7</sup>

## Public attitudes towards strengthening family and government activity

The public are much more accepting of governments taking action to strengthen families than is often understood inside the 'Westminster village'. Politicians are often nervous at talking about family for fear of causing offence or seeming to judge. Opinion polling conducted by the CSJ has found evidence that this shouldn't be the case.

A recent polling exercise carried out by ComRes revealed that one fifth (21 per cent) of MPs disagreed with the notion that 'the life chances of children with married parents are significantly better than those of children whose parents are not married'. This is, despite the fact, that two thirds (67 per cent) of British adults agree with the notion that 'marriage tends to be the most stable environment in which to raise children'.

The political paralysis surrounding family often stems from a fear of sounding judgemental or moralising, while others may be concerned that interfering in something so personal to individuals is not the role of government. For many, family policy may simply be dismissed as ideology, lacking evidential basis. The results from CSJ opinion polling the survey make it clear that the reticence in Westminster to engage in matters concerning the family is not shared across the country. Attitudinal polling in this report reveals that the British public are aware of both the prevalence and impact of family breakdown. They also believe that the government has an active role to play in supporting families.

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5 ONS, 'Births by parents' characteristics in England and Wales: 2018

6 <http://marriagefoundation.org.uk/wp-content/uploads/2016/06/pdf-015.pdf>

7 CSJ calculation

- **How serious a problem, if at all, do you think family breakdown is in today's society? 75 per cent** of British adults think family breakdown is a serious problem and more should be done to prevent families from breaking up.<sup>8</sup>
- **How important, if at all, do you think stronger families are to addressing Britain's social problems? 83 per cent** of British adults think that this is important compared to **3 per cent** who believe it is not important.<sup>9</sup>
- **How important, if at all, do you think it is for children to grow up living with both parents? 82 per cent** of British adults think this is important, whilst only **4 per cent** think it is not important.<sup>10</sup>
- **How important, if at all, do you think a strong family life is for children growing up in poverty? 87 per cent** of British adults think this is important, whilst only **5 per cent** think it is not.<sup>11</sup>
- **67 per cent** of British adults agree that 'marriage tends to be the most stable environment in which to raise children'. **26 per cent** disagree.<sup>12</sup>
- **Marriage is important and the Government should support couples who get married. 71 per cent** of British adults agree with this statement, with **28 per cent** strongly agreeing. **59 per cent** of 18–24 year olds agree compared to **80 per cent** of adults over 65.<sup>13</sup>
- **The Government should recognize marriage in the tax system with a specific allowance for low and middle income married couples? 75 per cent** of British adults support this policy proposal, with **33 per cent** of strongly supporting it. **15 per cent** of people oppose this.<sup>14</sup>
- **The Government should spend extra money with the goal of strengthening families and improving parenting in order to prevent social problems? 76 per cent** of British adults support this policy proposal, with **26 per cent** of strongly supporting it. **12 per cent** of oppose it.<sup>15</sup>

## Why do we need a Government Office for Family Policy?

The argument for government wide leadership on family is based both on the nature of family as an issue that needs a high level of co-ordination and the seriousness of the issue to most areas of government policy making.

The idea of family as a 'politically homeless' policy area has led to historic recommendations from the CSJ and other organisations for a "Minister for Family" or "Department for Family" to ensure that there is high level political lead on family across government and to embed family within the machinery of government. This recommendation reflects

8 Centre for Social Justice, *Why Family Matters: A comprehensive analysis of the consequences of family breakdown*, 2019. p54

9 Centre for Social Justice; *Why Family Matters: A comprehensive analysis of the consequences of family breakdown*, 2019. p53

10 Centre for Social Justice; *Why Family Matters: A comprehensive analysis of the consequences of family breakdown*, 2019. p51

11 Ibid.

12 Centre for Social Justice, *Why Family Matters: A comprehensive analysis of the consequences of family breakdown*, 2019. p57

13 Ibid.

14 Ibid.

15 Ibid.

a long-standing frustration among advocates that as a politically difficult and potentially very contentious area family struggles for the profile across government with too little recognition of the consequences of family breakdown on departmental policy making.

Within our political system authority derives directly from the Cabinet (and in turn the Prime Minister as 'first among equals' within the Cabinet). The response to family breakdown needs to come from Cabinet to effectively co-ordinate across government department which in turn requires, a government Minister responsible for co-ordination of family policies to be at Cabinet level.

In recent years the Department for Work and Pensions (DWP) has acted as the lead department on 'family'. The resources dedicated to addressing family breakdown are both siloed and tiny in comparison to the scale of the issue set out in historic CSJ analysis. Children in lone parent families have almost double the risk of living in poverty than children in couple families, with 47 per cent of children in lone parent families living below the official 'poverty line' compared to 25 per cent of children in couple families.<sup>16</sup> The link to future poverty for children growing up in poorer households is also closely associated with family instability through its interaction with poor educational attainment and future worklessness. Children who experience family breakdown perform less well at school, gain fewer qualifications and are more likely to be expelled from school.<sup>17</sup> All significant indicators of future poverty. Evidence from the Early Intervention Foundation (EIF) points to the quality family relationships and particularly those between parents as a 'primary' influence on a child's future life chances.<sup>18</sup>

If we want to adequately address the seriousness of family breakdown across government, we need to better understand how family impacts across government and raise the profile of the issue within departments.

This can only be achieved through political leadership from the Cabinet and within departments through Ministerial direction. In recent years governments have attempted to address this issue through creation of the 'Family Test' as a policy device intended to embed family within policy making across government. In a recent review of the Family Test conducted by the CSJ we found little evidence to suggest that government departments (and Ministers) had engaged with it in "meaningful" way. This analysis was acknowledged by the Cabinet Office Minister in response to our review who said "we know there is work left to do in order to ensure that the Family Test becomes fully embedded in every department".<sup>19</sup>

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16 DWP, Households Below Average Income, An analysis of the income distribution 1994/95–2017/18, Table 4.14ts, London: Department for Work and Pensions (DWP), 2019

17 Mooney A, Oliver C and Smith M, Impact of Family Breakdown on Children's Well-Being: Evidence Review, London: Department for Children, Schools and Families, June 2009, p7

18 Early Intervention Foundation, What Works To Enhance Inter-Parental Relationships And Improve Outcomes For Children? 2016. p13

19 Letter from Rt Hon David Lidington CBE MP to Steve Double MP, 26 September 2018

The CSJ recommended that government policy be assessed against its potential impact on family in our 2007 Breakthrough Britain reports.<sup>20</sup> We remain strongly supportive of the intention to assess all government policy for its impact on reducing family breakdown and strengthening families. Our review suggests that political leadership is required to successfully deliver this.

The *Manifesto for Strengthening Families* group of Conservative MPs and Peers recently set out a proposal to build on existing government structures by establishing a Government Office for Family Policy. The new Government Office for Family Policy would take a co-ordination and leadership role for family in the same way the Government Equalities Office leads on equality policy.

### Case study: The Government Equalities Office

The Government Equalities Office (GEO) was established in 2007 as a government department with responsibility for the implementation of equalities policy and legislation across government. This includes equality policy focused on gender, sexual orientation, and transgender equality.

The GEO co-ordinates government policy on equality across departments and directly delivers some areas of policy such as gender pay gap reporting and the government LGBT Action Plan.

The GEO has three government Ministers overseeing its work. The departmental lead sits in the Cabinet and will share overall responsibility for the GEO with other departmental responsibilities. There is a further Minister in the Lords and a specific Minister for Women who leads on gender equality.

As of 2019 the GEO is based within the Cabinet Office as part of an 'Equalities Hub' alongside the Race Disparity Unit and the Office for Disability Issues.<sup>21</sup> The so called 'Equalities Hub' is intended to promote a greater efficiency in inter-Departmental activity related to equality.

In 2018 the GEO employed 110 staff<sup>22</sup> and had a departmental budget of £15.1 million (comprising £9.8m for programme delivery and £5.3m for administration).<sup>23</sup>

**Government Office for Veterans' Affairs:** In the 2019 Spending Review the Government announced the creation of a new Office for Veterans' Affairs with £5 million of funding to co-ordinate policy and delivery of programmes. This new function of government has a similar operational remit to the proposed Government Office for Family Policy.

20 Centre for Social Justice, Breakthrough Britain, 2007, p97.

21 Accessed on 25 June 2019 via [www.parliament.uk/business/publications/written-questions-answers-statements/written-statement/Commons/2019-06-25/HCWS1652](http://www.parliament.uk/business/publications/written-questions-answers-statements/written-statement/Commons/2019-06-25/HCWS1652)

22 Accessed on 26 June 2019 via [www.parliament.uk/business/publications/written-questions-answers-statements/written-question/Commons/2018-07-23/167215](http://www.parliament.uk/business/publications/written-questions-answers-statements/written-question/Commons/2018-07-23/167215)

23 [www.parliament.uk/business/publications/written-questions-answers-statements/written-question/Commons/2018-06-11/152079](http://www.parliament.uk/business/publications/written-questions-answers-statements/written-question/Commons/2018-06-11/152079)

## What would a Government Office of Family Policy do?

### **Ministerial structure: Cabinet level political leadership**

The Government Equalities Office (GEO) provides a useful template for delivery of a new Government Office of Family Policy. The GEO is led by a Government Minister within Cabinet who has other departmental responsibilities, for example the current incumbent is Secretary of State for Work and Pensions alongside her role leading the GEO. A new Government Office for Family Policy should be led by a Cabinet level Minister who is an existing Secretary of State with departmental responsibility.

This Minister would have the authority of to ensure family policies are reflected across government and within departments through co-ordination with Cabinet colleagues.

The Government Equalities Office has the status of a standalone government department. We would anticipate that a new Government Office for Family Policy would have the same status which allows for Parliamentary scrutiny. This accountability would help to raise the political profile of family policy as a function of government.

Additionally, the formal status of the Government Equalities Office as a 'department' ensures that a House of Commons Select Committee is formed to hold the 'department' to account. Ensuring that a new Government Office for Family Policy has a formal standing within government should lead, in turn, to a new select committee on family to scrutinise its activity.

### **Based in the 'home' department of the Minister**

We would recommend that a Government Office for Family Policy is based in the home department of the Minister to help incubate this new function. This would be the simplest way to enable the lead Minister to oversee the work of officials. Over time government could review this process and seek to find a permanent host department.

### **Ministerial Responsibilities**

The Government Equalities Office currently has three Ministers attached to its work – a lead Minister, in Cabinet, with overall responsibility a Minister for Women and a Minister in the Lords. This structure reflects a historic responsibility for 'women' which pre-dates the creation of the Government Equalities Office and sensitivity to removing this role from government. Our bicameral political system requires a Minister in the Lords.

The Ministerial and Other Salaries Act 1975 sets out the maximum number of paid ministerial posts at 109 while the House of Commons Disqualification Act 1975 provides that not more than 95 holders of Ministerial offices may sit and vote in the House of Commons at any one time. There is no equivalent legal restraint on the number of Ministers in the Lords.

A new Government Office for Family Policy should also have a Minister in the House of Lords to speak on behalf of the Government in the House of Lords who could also have additional Ministerial responsibility. To reflect the provisions of legislation to limit the number of Ministers within government and the nature of family as an issue impacting



on most, if not all, government departments we would recommend that each department nominate a ministerial lead on ‘family policy’ within ministerial responsibilities. Adding a ‘bullet point’ to Ministerial Responsibilities across government would provide the Government Office for Family Policy with a ministerial framework to deliver family policy.

The Ministerial team should be supported by the required number of officials to deliver its work identified through the machinery of government review. The remit of a Government Office for Family Policy should be determined by this review but would largely be co-ordination of departmental activity and unlikely to require significant expenditure.

The next Government Spending Review should determine a budget for a Government Office for Family Policy which could be identified through a small surcharge on government departments to fund family policy work across government.

A draft budget is outlined below. It is anticipated that this office would require significant data analyst support alongside senior officials to work across government. It is possible that secondments could be used from other government departments to help spread a better understanding of family across government over the long term. Departments could also be encouraged to second appropriate staff to which could be off-set against the Budget. We are particularly supportive of secondment as a resourcing option because it would have the additional benefit of embedding family policy expertise across government.

## Structure and budget

### Staffing

- Approximately, 12 members of staff, including a Director and two Deputies overseeing a team of 6 analysts and 3 officials to oversee the delivery of the Innovation Fund.

### Annual operating budget

- Administration: £1 million
- Programmes – Innovation Fund: £25 million

## Functions on the Government Office for Family Policy

### 1. The Family Test

The Government Office for Family Policy would take the lead in delivering the Family Test across government and ensuring its effectiveness within policy making inside departments. This role would involve evidencing the impact of family breakdown in relation to departmental objectives and providing internal challenge to the Family Test process.

The Government Office of Family Policy would be responsible for ensuring that every major policy decision is externally assessed for its impact on family and family is a consideration within the ‘write round’ process for Cabinet decision making.

This new internal challenge would help to raise the profile of the Family Test and the implicit oversight of Cabinet. Using expertise developed within the Government Office for Family Policy and additional evidence would increase both the quality and relevance of family stability as a consideration within government policy making.

## **2. Research and evidence**

To conduct research into the consequences of family breakdown and its impact on government policy making.

The Government Office for Family Policy would be responsible for building the evidence base on family breakdown to inform both government policy making and wider political discussion on family. Using the analytic expertise of government to move the debate on family would help to ensure that the significance of family breakdown within social and economic policy is better understood.

This research should help individual departments assess family against their own policy objectives and to build on the statistical work of the CSJ in *Why Family Matters* which isolated family as a cause of major social problems which government is ultimately responsible for addressing. The *Manifesto for Strengthening Families* groups have recommended that analysis is done into the cost of family breakdown both in relation to productivity and impact on public expenditure. A new Government Office for Family Policy would be responsible for overseeing research of this sort to provide internal challenge within government and leading the external political debate through better evidence.

## **3. Programme delivery**

The Government Office for Family Policy would act as the lead department for family policy across government. It would hold responsibility for developing a government strategy for strengthening families and supporting departments in policy development.

The government spending review should announce a three year budget for the new Government Office for Family Policy which could be focused on assessing the effectiveness of family hubs and delivery of family hubs in local authorities. This money could be found through maintaining current expenditure on the Married Couples Allowance at 2020–21 levels. This would provide funding through to a subsequent Spending Review and a spending pot of approximately £80m as outlined in Appendix 1.

## What are Family Hubs?

Family Hubs are local 'one stop shops' offering families with children and young people (aged 0–19) early help to overcome difficulties and build stronger relationships. The CSJ first recommended the roll out of family hubs in our 2014 *'Fully Committed'* report, which said:

"The purpose of Family Hubs is to co-locate and coordinate all family services available within a community and provide a visible and welcoming access point for any parent (mothers and fathers) to appropriate support, services or information about family-related matters."

We set out three objectives for family hubs in 'Fully Committed': (1) To strengthen families regardless of their structure with a focus on children's development and parental relationships; (2) Prevent family breakdown through relationship support at key points and (3) Supporting families in difficulty with conflict resolution and support for separated families.

# Appendix

We have identified approximately £85.1m (over three years) which could be ring-fenced to support the delivery of a Government Office for Family Policy. This money could be found through the declining uptake of the Married Couples Allowance.

The Married Couple's Allowance (MCA) is available for couples married or in a civil partnership that are living together, providing one of them was born before April 6, 1935. The MCA is a tax relief worth about 10 per cent of taxable pay for the higher earning partner (or if the marriage was before 2005 the husband's income is used). The benefit has upper and lower limits for both the amount of tax that can be claimed and how much that can be earned and is worth between £336 and £869.50 per year. Due to the age limited nature of MCA Government expenditure on this tax relief is declining rapidly and is likely to disappear altogether within the next decade. As the number of couples who match the profile described above decreases, the reliefs too will decrease until the cost is £0.

Utilising the estimated costs of principal tax reliefs (tax expenditures) published by HM Revenue and Customs,<sup>24</sup> the expenditure for the last 7 years, the current expenditure and the projection of expenditure of MCA can be demonstrated. The graph below (Figure 13) illustrates the Government expenditure for the last 7 tax years, 6 April 2012–5 April 2019,<sup>25,26</sup> current and projected expenditure on Married Couple's Allowance. The average percentage decrease of MCA expenditure for this time period was 12%. Therefore, the projection of expenditure on MCA for the next 3 years has been calculated using this 12% annual decrease (the values are estimates).

Financial resources allocated to MCA could be utilised to fund projects and initiatives that intend to strengthen the concept of marriage with society. Take for example a scenario in which the current expenditure remained the same for the year 2020–21 (based on the 12% expected decrease) and continued for the next three years. The expenditure for these three years would be £383.4m.<sup>27</sup> However, continuing with the current rate of decline over the next three years (based on the 12% decrease) the expenditure would be £298.3m.<sup>28</sup> Therefore, maintaining the current expenditure for the next three years would yield £85.1m<sup>29</sup> more than following the expected decline in expenditure (a result of the diminishing population of MCA claimants). See Figure 13 for the representation of the potential to yield £85.1m if the 2020–21 expenditure rate was maintained over the

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24 Estimated costs of principal tax reliefs. Accessed on 27/06/19 via: [www.gov.uk/government/statistics/main-tax-expenditures-and-structural-reliefs](http://www.gov.uk/government/statistics/main-tax-expenditures-and-structural-reliefs)

25 Estimated costs of principal tax reliefs. Accessed on 27/06/19 via: [assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/579720/Dec\\_16\\_Main\\_Reliefs\\_Final.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/579720/Dec_16_Main_Reliefs_Final.pdf)

26 Estimated costs of principal tax reliefs: Accessed on 27/06/19 via: [assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/805191/Jan19\\_Principal\\_Reliefs\\_Final\\_\\_Revised\\_for\\_Marriage\\_allowance\\_.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/805191/Jan19_Principal_Reliefs_Final__Revised_for_Marriage_allowance_.pdf)

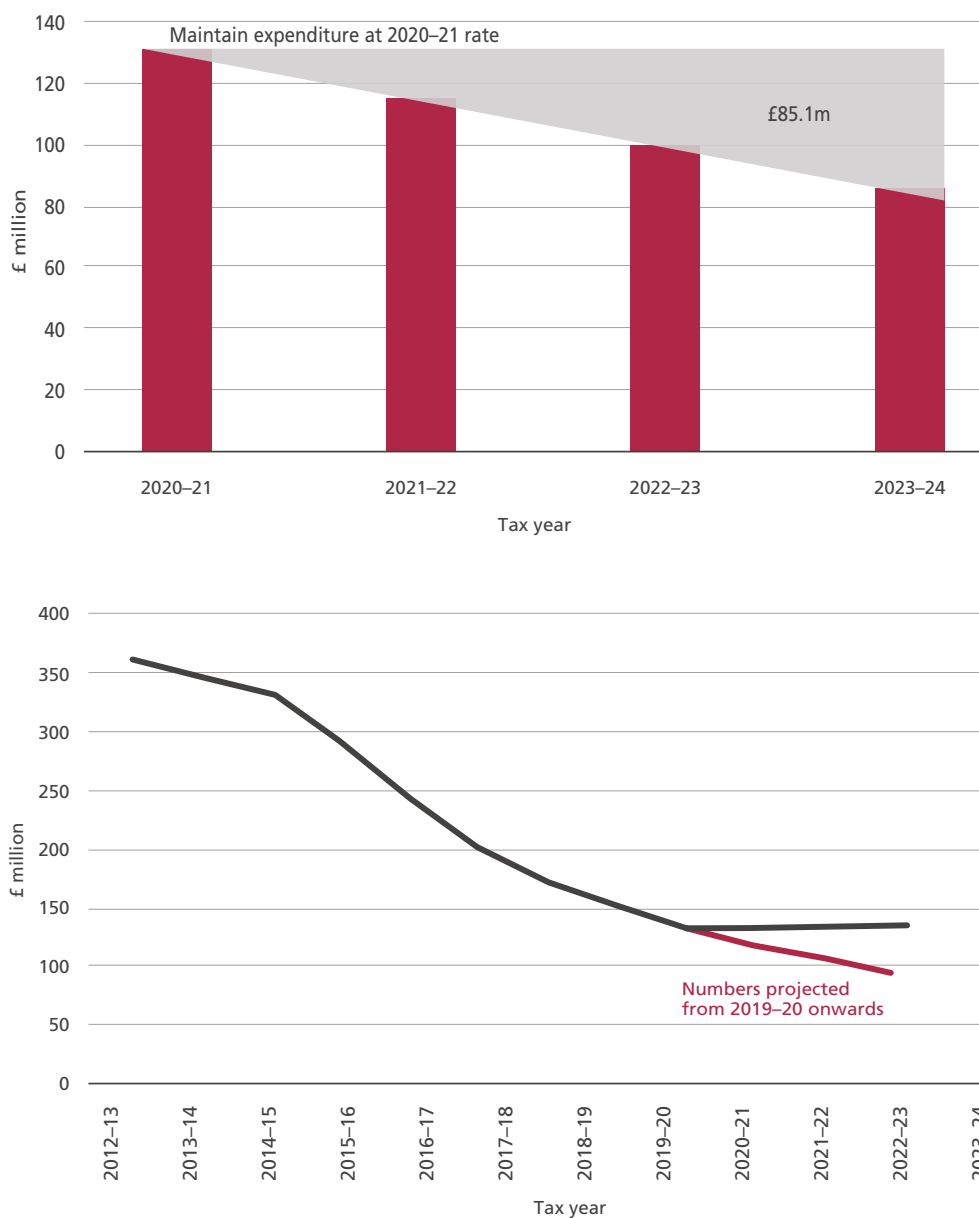
27  $127.8 \times 3 = 383.4$

28  $2021-22 (112.4) + 2022-23 (98.9) + 2023-24 (87) = 298.3$

29  $383.4 - 298.3 = 85.1$

next three years. This proposed re-allocation of funds (£85.1m) to support projects and initiative aimed at relationship support would be cost neutral to the Treasury. Moreover, MCA claimants would continue to receive their payments as usual.

Figure 13: Projected rate of expenditure and expenditure with maintenance of 2020–21 rate



Source: GOV.UK. Estimated costs of principal tax reliefs, marriage allowance estimates updated May 2019. Accessed on 18/09/19 via [www.gov.uk/government/statistics/main-tax-expenditures-and-structural-reliefs](http://www.gov.uk/government/statistics/main-tax-expenditures-and-structural-reliefs)