# Apprenticeships Levy Consultation response form

## The department may, in accordance with the Code of Practice on Access to Government Information, make available, on public request, individual responses.

## The closing date for this consultation is 2 October 2015.

You can also reply to this consultation online at: <https://bisgovuk.citizenspace.com/ve/apprenticeshipslevy>

Please return completed forms to:

[apprenticeshipslevyconsultation@bis.gsi.gov.uk](mailto:apprenticeshipslevyconsultation@bis.gsi.gov.uk)

or:

Apprenticeships Levy Consultation

Department for Business, Innovation and Skills

Spur 2 Level 2

1 Victoria Street

London

SW1H 0ET

What is your name?

Matthew Creagh

What is your e-mail address?

[mcreagh@tuc.org.uk](mailto:mcreagh@tuc.org.uk)

What is your job title?

Policy Officer, unionlearn with the TUC

When responding please state whether you are responding as an individual or representing the views of an organisation.

**I am responding on behalf of an organisation**

If you are responding on behalf of an organisation, please make it clear who the organisation represents by selecting the appropriate interest group on the consultation form and, where applicable, how the views of members were assembled.

What is the name of your organisation?

TRADES UNION CONGRESS

|  |  |
| --- | --- |
|  | Business representative organisation/trade body |
|  | Central government |
|  | Charity or social enterprise |
|  | Individual |
|  | Employer (over 250 staff) |
|  | Employer (50 to 250 staff) |
|  | Employer (10 to 49 staff) |
|  | Employer (up to 9 staff) |
|  | Legal representative |
|  | Local Government |
| XX | Trade union or staff association |
|  | Further Education college |
|  | Private training provider |
|  | University |
|  | Professional body |
|  | Awarding organisation |
|  | Other (please describe) |

Where are you based?

England

If you are responding as an employer, which sector of the economy are you in?

|  |  |
| --- | --- |
|  | Agriculture, forestry & fishing |
|  | Energy & water |
|  | Manufacturing |
|  | Construction |
|  | Distribution, hotels & restaurants |
|  | Transport & communication |
|  | Banking, finance & insurance etc |
|  | Public admin, education & health |
|  | Other services |

## Consultation questions

**Written evidence submitted by the Trades Union Congress (TUC)**

The TUC is the umbrella body for 54 affiliated trade unions representing 6.2 million workers in Britain.

### Paying the levy

1. **Should a proportion of the apprenticeship funding raised from larger companies be used to support apprenticeship training by smaller companies that have not paid the levy?**

No

**Comments:**

Only employers who pay the Apprenticeship levy should receive funding from the levy Apprenticeship fund.

We envisage that once the levy system has been implemented a two tier system for Apprenticeship funding will exist.

1. Larger, levy paying employers will fund Apprenticeships for large employers, via a levy apprenticeship fund.
2. The Skills Funding Agency (SFA) will continue to fund Apprenticeships for SMEs, with matched funding from SMEs.

However, we are concerned that development of the new two tier system should go hand in hand with the retention of current incentives to ensure that all employers are encouraged to recruit apprentices aged 16-18 (see also the response to question 20 in our submission).

The Apprenticeship levy fund should not displace existing SFA funding for smaller employers. If the Levy Apprenticeship Fund was used to fund SME Apprenticeships this could have a detrimental impact for the following reasons:

* Less funds will be available for larger employers via the “top up funds” which are being proposed, which might prevent larger employers to take on more apprentices and potentially “overtrain” apprentices which would bring benefits to both young people and the sector/industry more widely.
* The SFA ring fenced budget for Apprenticeships would gradually decrease as the Apprenticeship levy fund was used to replace government funding. The TUC firmly believes that state funding for Apprenticeships should be protected (and, indeed, for all skills funding).

It is also important that there is parity in terms of cost effectiveness between the funding system for larger employers and the funding system for smaller employers. For example, the levy system is proposing to operate with the underpinning principle that “employers can get back more than they put in”. This should be subject to limits, to ensure that larger employers do not receive a much better deal than SMEs.

Safeguards should be implemented to ensure that smaller employers excluded from the scope of the levy do not end up paying more for apprentices, pro rata, via the SFA match funding system than large employers will pay via the levy system. Whilst levy funding proposals are still being shaped, there is uncertainty about the amount that employers under the two tiered funding system will be paying, pro rata, per apprentice, particularly as the levels of levy contributions and top up payments to levy employers have not been confirmed. In light of this, there should be a firmly established principle that small employers who recruit apprentices outside the levy should not have to invest any more than large employers.  Policy changes that result in small employers ending up paying more pro rata for each apprentice could drive down apprentice recruitment amongst small employers.

There is also a concern that employers would perceive the levy to be unfair if they are contributing to the apprenticeship costs of employers not paying into the levy. This could lead to resistance against the levy. Numerous studies have shown that levy systems are more successful where there is employer buy in and support for the levy system[[1]](#footnote-1). The TUC suggests that a levy system which permitted smaller employers to access a levy fund that only large employers had paid into, would increase tensions within a two tier funded Apprenticeship system.

This is a legitimate reason for extending the scope of the levy to as many employers as possible. The greater proportion of employers who pay into the levy means greater uniformity across the apprenticeship funding system and reduces the scope for larger employers to feel embittered about a system where they could be funding employers who haven’t contributed to the Apprenticeship levy system.

For those sectors where levies already exist, such as Construction, Engineering Construction and Media, modified arrangements may need to be considered.

1. **Do you have any comments on the proposed mechanism for collecting the levy via PAYE?**

Yes

**Comments:**

Utilising existing mechanisms which employers are familiar with seems sensible. Creating additional machinery would increase costs and bureaucracy for employers.

Research into comparable levy systems across Europe has highlighted that levies which use the tax system do not necessarily lead to increased employer awareness/participation in skills training. For example some employers would be paying the levy, whilst being unaware of the funding they could receive from the levy fund. Promotional work and campaigning work would need to be done to highlight the rights and responsibilities under the levy system.

Any levy team within HMRC should be properly funded and resourced to ensure that where employers fall within the scope of the levy, their levy is collected and that any expenditure by employers from the Apprenticeship levy fund is eligible, and not misused and/or fraudulent.

1. **In your opinion, how should the size of firm paying the levy be calculated?**

The consultation indicates that the levy will only apply to “large” employers. It has not yet been established what constitutes a “large” employer, or how this calculation will be reached.

Therefore we are working on the assumption that an employer will have to reach a threshold relating to turnover, profit (or other measure based on organisational finances) or, preferably, the number of employees before they fall within the scope of the levy.

The TUC is concerned that employers may deploy avoidance tactics to fall outside the scope of the levy. For example, employers may seek to split up their company into numerous “establishments” or split up their payroll functions so that they wouldn’t meet the size threshold, therefore avoiding the levy payment trigger.

Evidence of this behaviour can be drawn from recent redundancy case law[[2]](#footnote-2). In this case, employers avoided collective consultation obligations by counting employees at an “establishment” level rather than counting the employees within the whole “undertaking”. This enabled them to avoid consultation obligations as there were not enough employees at the “establishment” level to trigger the consultation obligations.

There is a risk that some employers will adopt this approach to avoid the levy.

Employers may also seek to reduce their “employee” headcount to avoid reaching the number of employees which would meet the threshold to trigger the levy payment. This could be done by employing staff on “atypical” contracts. The TUC is concerned that levy implementation could result in businesses employing staff on “zero hours” contracts, agency contracts, bogus self employed contracts and other forms of insecure, temporary employment. Therefore, the entire workforce should be taken into account using full-time equivalents when calculating the size of the employer, regardless of employment status. Exceptions could be made for those who are genuinely self-employed.

Research by the TUC[[3]](#footnote-3) has shown that workers on atypical contracts receive less training than their permanent counterparts. Therefore, unless a broad threshold test is established, which encompasses all members of the workforce regardless of their employment status, the implementation of the levy could have the unintended consequence of decreasing employer investment in training. The government should also commit to undertaking research on trends in employer investment in workforce skills following the implementation of the levy to track any unintended consequences arising from this major policy reform.

A robust, broad test is needed when calculating the size of an employer for the purposes of determining whether they fall within the scope of the levy. Firstly, to ensure that an employer’s entire workforce is encompassed and that an employer cannot employ people on insecure contracts to avoid the scope of the levy. Secondly, to ensure that an employer cannot split their undertaking into a number of different establishments to technically reduce the size of their organisations with a view to avoiding the scope of the levy.

Larger employers may operate more than one PAYE scheme. Where they do, all members of the workforce (including in franchises) under those PAYE schemes that an employer operates should be taken into account when determining the size of an employer for the purposes of determining whether they fall within the scope of the levy

These potential avoidance tactics also strengthen the argument for extending the scope of the levy to as many employers as possible. This would reduce the numbers of employers seeking to avoid the levy and eliminate the incentive for employers to seek ways to avoid falling within the scope of the levy.

1. **Should employers be able to spend their apprenticeship funding on training for apprentices that are not their employees?**

No

**Comments:**

Employers should not be permitted to directly fund apprentices employed by other organisations.

Although funding apprentices throughout the supply chain may seem like an attractive option, it could have a number of adverse consequences.

Firstly, this could lead to levy paying employers funding or contributing to the costs of other levy paying employers. Both these employers could be in receipt of “top up” payments, meaning that some employers would be receiving far more back than they had contributed via the levy, avoiding the capped “top up” principle.

Secondly, this could lead to levy paying employers funding or contributing to the costs of SFA funded employers. Therefore, these employers would be double funded, receiving both government and apprenticeship levy funds.

A more effective approach might be to encourage employers to employ and train more apprentices than their business needs. These apprentices could be seconded throughout the supply chain, picking up the skills which would ultimately benefit the host employers as well as benefit the wider skills base of that industry/sector.

This would also ensure that levy paying employers take responsibility and ownership for taking on apprentices, rather than shifting the responsibility onto other employers.

### Employers operating across the UK

1. **How should the England operations of employers operating across the UK be identified?**

**Comments:**

BIS has proposed that the levy calculation will be based on the earnings of the employees within an employer’s business.

Therefore, it would be sensible to look at employee earnings across an employer’s business. Employee earnings should be allocated to each nation. The number of employees in each nation should be identified and then an average “employee earnings” calculated for each nation.

This figure should be used as the basis for an employer’s levy contribution calculation. This figure would then have removed employees in the devolved nations from the equation.

### Allowing employers to get back more than they put in

1. **How long should employers have to use their levy funding before it expires?**

1 year

**Comments:**

With levy implementation scheduled for 2017, there is plenty of lead in time for employers to prepare themselves for the obligations and opportunities which will arise via the implementation of the levy.

1 year (plus lead in time) is sufficient time to develop a high quality Apprenticeship programme.

The levy is supposed to drive up employer investment and the number of apprenticeships. A 1 year limit is the best way to achieve this.

1. **Do you have any other view on how this part of the system should work?**

No

1. **Do you agree that there should be a limit on the amount that individual employer’s voucher accounts can be topped up?**

Yes

**Comments:**

It would be reasonable to expect that the number of employers accessing the Apprenticeship levy fund will increase over the first few years of the levy fund as awareness of the levy increases.

Therefore in the early years of the levy there may be a large surplus due to employers paying in to the levy far exceeding the number of employers accessing funds from the levy.

There should be a cap on the “top up”, rather than looking to utilise the entire yearly surplus. This will ensure that in future years, as the levy system is utilised by a greater number of employers, there is an adequate source of funding to provide top ups to employers.

Capping the “top ups” would also ensure that apprenticeship funding is not weighted disproportionately in favour of the larger employers. The TUC is calling for a system where it is just as cost effective for a small employer to take on an apprentice as it is for a large employer. Failing to cap “top up” payments or by making “top up” payments too generous, could grossly distort the system in favour of large employers.

1. **How do you think this limit should be calculated?**

**Comments:**

The top up payment should be agreed by the National Levy Board and other relevant sectoral governance boards.

It is important that there is input from the relevant sectoral stakeholders as Apprenticeship costs will differ between sectors, therefore different top up amounts may be appropriate.

1. **What should we do to support employers who want to take on more apprentices than their levy funding plus any top ups will pay for?**

**Comments**:

Employers who wish to fund further apprenticeships, beyond the scope of the levy fund and subsequent top up, should do so themselves.

### The levy is fair

1. **How can we sure that the levy supports the development of high-quality apprenticeship provision?**

**Comments:**

Increasing the number of higher quality Apprenticeships must be a key aim of the new levy based system. Fair pay is a key determinant of good quality Apprenticeships. The latest BIS pay survey revealed that 1 in 7 young apprentices do not even receive the National Minimum Wage. Newly created governance structures within the levy system should play a key role ensuring that apprentices are paid what they are entitled to.

A National Levy board should be created which performs the key functions of ensuring that levy funds are not misused and that employers accessing the fund are committed to providing high quality Apprenticeships.

This oversight board should comprise key stakeholders of the Apprenticeship system, including trade union representatives.

As well as a national levy board, there should be sector led boards (or equivalent bodies, to be decided by the social partners in each sector) which would have the relevant expertise to advise the Levy Board on relevant standards within a particular sector.

The government has made it an offence to misuse the term “Apprenticeship” in relation to poor quality training. Therefore, they will have to define what standards must be met before the term “apprenticeship” can be used. Trade unions should have a role in determining these standards. These standards should then be streamlined into the levy system to ensure that one, common set of Apprenticeships standards is being used. There are already numerous standards (e.g. the SFA quality statement and the Trailblazer standards) which could lead to confusion. There could also be the new “misuse” standards and the levy standards.

Training plans/Apprenticeship Agreements should be used to plan and agree high quality Apprenticeships and to stipulate the standards that will be met on a particular Apprenticeship. The training plan would set out what would be included in the Apprenticeship and highlight the rights and responsibilities of each stakeholder. Importantly, the agreement/plan would be signed off by all the key stakeholders, including a trade union where they are recognised. Before an employer could access levy funding a training plan would have to be submitted to the relevant levy board.

Trade unions are the only stakeholder in the system which represent Apprentices in the workplace. Too often, in the Apprenticeship system, the focus is on “putting employers in the driving seat”. Those who have firsthand experience of Apprenticeships and their representatives should be given an opportunity to shape the programme and ensure that high quality Apprenticeships lead to secure, decent employment. Because of this trade unions should:

* Be represented on the national levy board and on sectoral arrangements
* Be represented on any governance boards which deal with oversight, monitoring/compliance etc.
* Play a role in setting any standards relating to Apprenticeships
  + These include the new standards which will be created under the “misuse of the Apprenticeship term” consultation
  + Standards which will be created as a result of the implementation of the levy
* Where recognised, unions should sign off training plans. Without union endorsement of high quality training, the national or sectoral Levy Board would have to determine whether an employer can access levy funding.

Lessons should be learned from the recent Trailblazer evaluation[[4]](#footnote-4). Whilst Trailblazers have seen an increase in employer involvement and in some cases an improvement in quality, one of the key lessons is the need to involve an array of stakeholders, who can bring different expertise to the table, rather than a narrow band of large employers. The levy system should involve all stakeholders with an interest in, and expertise in the Apprenticeship system.

A levy inspectorate should be established under these reforms which could either be a new and separate agency or situated within HMRC provided that they were properly trained and supported to oversee and ensure employer compliance. The inspectorate would be resourced by the levy fund. It’s primary role would be to ensure that employers comply with the agreed high quality Apprenticeship standards and are not misusing public funds and to share best practice of high quality provision with other employers.

The Unionlearn Apprenticeships Charter sets out key quality indicators. In addition quality should encompass the extent to which apprenticeships are being properly promoted and taken up by non-traditional groups (e.g. women and BME groups).

1. **How should these ceilings be set, and reviewed over time?**

**Comments:**

Levy expenditure, including the cost ceiling for apprenticeship frameworks, should be controlled, monitored and reviewed to ensure fiscal responsibility and that the levy fund is not overspent. Costs should also be controlled and capped to avoid fraud/misuse of public money.

The cost of high quality Apprenticeship frameworks will vary significantly sector to sector. Therefore these costs should be determined by sector bodies, or sectoral levy governance bodies.

These suggested rates should be submitted to the National Levy Board for approval. The National Levy Board would have an overview of the overall costs of the levy system.

1. **How best can we engage employers in the creation and wider operation of the apprenticeship levy?**

**Comments:**

The government should present the levy as an opportunity rather than a tax. BIS should build on existing research to highlight the positive impact of increased training around learning and skills on productivity and the business benefits of employing apprentices.

Communications about the levy need to be clear and simple. The recent campaign raising awareness of the pension reforms are a good example of this, with the simple messaging; “We’re all in”. The TUC would welcome a similar campaign which raises awareness of the levy, highlights the opportunities and obligations of the levy and promotes the benefits of offering high quality apprenticeship opportunities to young people.

There should be a properly resourced promotional campaign to publicise the levy and the business opportunities and responsibilities, which will arise from the levy. This would increase the numbers of employers accessing the Apprenticeship levy fund and also improve employer “buy in” to the levy.

Unions/unionlearn are playing a key role engaging employers, informing them about the practical impact of the levy and how they can introduce apprentices in their workplaces. Trade unions play a key role highlighting the necessity for high quality Apprenticeships. We have developed a charter which enables unions reps and officers to negotiate good quality Apprenticeships which will deliver the skills that businesses need, whilst giving the apprentices a set of transferable skills which will enable them to progress through their careers.

### Giving employers real control

1. **Does the potential model enable employers to easily and simply access their funding for apprenticeship training?**

Yes

**Comments:**

The proposed model set out at paragraph 18 looks sensible from a funding point of view.

However, additional quality assurance processes should be included in the model to ensure funding can only be accessed once a commitment to delivering high quality Apprenticeships has been made.

For example, both national levy and sectoral boards should be included in the structure, with their roles relating to quality assurance, monitoring and compliance clearly illustrated.

1. **Should we maintain the arrangement of having lead providers or should employers have the option to work directly with multiple providers and take this lead role themselves if they choose to do so?**

No

**Comments:**

The TUC supports the idea, put forward by Alison Wolf in her recent paper[[5]](#footnote-5), that an “approved list of providers” is established. Only those providers who adhere to a clear set of high quality, minimum standards should be able to receive funding from the Apprenticeship levy fund. As mentioned in Q11, any set of minimum Apprenticeship standards should be determined by key stakeholders including trade unions.

This approved list of providers should extend to both tiers of apprenticeship funding, for example, SMEs via SFA funding and also larger employers who are funded via the Apprenticeship levy fund.

Employers should be able to work with multiple providers or take the lead role themselves. To restrict employers to working with one lead provider would be at odds with the underpinning principle of recent skills reform, which has been to give employers greater ownership of the skills system.

Providers should be able to subcontract to other providers, but they should be responsible for ensuring the subcontractors comply with established standards.

1. **If employers take on the lead role themselves what checks should we build in to the system to give other contributing employers assurance that the levy is being used to deliver high quality legitimate apprenticeship training?**

**Comments:**

Regardless of who delivers the training or takes on the “lead” role, whether an employer or lead training provider, the same quality assurance and compliance processes should apply to all.

1. **Should training providers that can receive levy funding have to be registered and/or be subject to some form of approval or inspection?**

Yes

**Comments:**

Please also see our response to question 15.

As suggested in Q11, an inspectorate should be established to ensure that employers and providers deliver high quality apprenticeships. This levy inspectorate would be responsible for carrying out checks and inspections on both providers and employers prior to the release of any levy funds.

The levy inspectorate would also be able to inspect and assess apprenticeship provision to ensure that employers and training providers were adhering to the agreed provisions in the training agreement/plans (please see Q11).

The French levy model provides evidence of a working model. In this model, providers of skills training can be randomly inspected.

1. **If providers aren’t subject to approval and inspection, what checks should we build in to the system to give contributing employers assurance that the levy is being used to deliver high quality legitimate apprenticeship training?**

**Comments:**

Please refer to Q11 again which suggests how we can work to ensure that Apprenticeships are a high quality training/working option.

Training plans should be utilised to ensure that all key stakeholders have an opportunity to stipulate what they need from an Apprenticeship programme. Employers, apprentices, unions and providers could all agree what the Apprenticeship programme should look like, prior to drawing down levy funds. This agreement would assure the employer and apprentice that the provider had signed up to delivering a high quality apprenticeship and it would also provide mechanisms for reviewing and monitoring the quality of provision.

Apprenticeship levy fund expenditure should only be used to fund high quality apprenticeships. A minimum set of high quality standards for Apprenticeships, agreed with key stakeholders, should stipulate what these standards are. These standards should be communicated clearly to providers and employers.

Involvement of unions at a workplace, sectoral and national level would provide a good safeguard against poor quality Apprenticeship provision or attempts by poor employers to evade or misuse levy funding. In addition to Q11 above, unions play an important role in the workplace ensuring that apprenticeships are high quality through the design, delivery, assessment and support of apprentices throughout an apprenticeship.

1. **What other factors should we take into account in order to maximise value for money and prevent abuse?**

Answers to questions above and below cover the factors which need to be considered to implement high quality Apprenticeships and prevent the misuse of public money.

### The levy is simple

1. **How should the new system best support the interests of 16-18 year olds and their employers?**

**Comments:**

It is imperative that the implementation of the levy supports an uptake in the number of young people undertaking apprenticeships. We know that the unemployment rates amongst young people remain at stubbornly high, pre-recession, levels[[6]](#footnote-6).

In recent years the number of young people starting apprenticeships has increased; by 5,000 between 2012/13 and 2013/14. Early evidence suggests that number is going to significantly increase in the 2014/15 academic year as well[[7]](#footnote-7).

One of the reasons for this is that 16-18 apprenticeships are currently fully funded by the SFA.

Levy implementation should go hand in hand with the retention of current incentives to ensure that all employers are encouraged to take on 16-18 year olds.

Cost ceilings are likely to be applied to Apprenticeship frameworks, which will determine how much an employer can draw down from the Apprenticeship levy fund, to fund a particular Apprenticeship. Cost ceilings should be raised where an employer chooses to take on a 16-18 year old apprentice. This would incorporate the incentive principle which was established by the AGE grant, into the new levy system.

High quality Apprenticeship frameworks should include provision for additional support for young people such as mentoring/coaching and designated apprenticeship officers. The TUC would like to see this sort of guidance clearly communicated to employers and providers. There is plenty of anecdotal evidence that mentoring/coaching significantly improves attrition rates.

1. **Do you agree that apprenticeship levy funding should only be used to pay for the direct costs of apprenticeship training and assessment?**

Yes

**Comments:**

The list of eligible levy fund expenditure should be kept as narrow as possible. Broadening permissible levy fund expenditure would increase the chances of fraud, misuse of taxpayers’ money and the scope for costs to be incurred which would not directly benefit apprentices.

Levy fund expenditure should be used, solely, for the direct costs of apprenticeship management, training and assessment. For example, levy fund expenditure should not be used to pay the wages of apprentices.

The government should consult and/or work with the relevant levy governance boards to compile a list of eligible levy expenditure.

Sectoral levy boards should play an important role in determining what should be permitted as eligible expenditure within their sectors.

There may be scope for levy funding to be used for equipment for training and eligible machinery providing it is primarily for apprenticeship training.

The Apprenticeship levy fund should not be used to pay or subsidise the wages of apprentices as they should be paid a wage as any other employee from the business. Neither should it be used to pay for other employees’ wage costs (e.g. when employees mentor and pass on their skills and experience to an apprentice, this should normally be considered as part of their job).

The TUC recognises that other factors and costs may benefit apprentices and enhance the quality of Apprenticeship programmes. However, they open the door to the scope for misuse of levy funding. Any such additional factors would need to be examined very carefully.

1. **If not, what else would you want vouchers to be able to be used for and how would spending be controlled or audited to ensure the overall system remains fair?**

**Comments:**

Promoting greater equality and diversity.

1. **Are there any other issues we should consider for the design and implementation of the levy that haven’t been covered by the consultation questions we have asked you?**

N/A

### Do you have any other comments that might aid the consultation process as a whole?

Please use this space for any general comments that you may have, comments on the layout of this consultation would also be welcomed.

N/A

Thank you for taking the time to let us have your views. We do not intend to acknowledge receipt of individual responses unless you tick the box below.

Please acknowledge this reply

**YES**

At BIS we carry out our research on many different topics and consultations. As your views are valuable to us, would it be okay if we were to contact you again from time to time either for research or to send through consultation documents?

**YES**

1. <https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/210881/bis-13-1014-international-evidence-review-on-co-funding-for-training.pdf>, page 14, “Key Policy Lessons” [↑](#footnote-ref-1)
2. USDAW v Ethel Austin [↑](#footnote-ref-2)
3. <https://www.tuc.org.uk/sites/default/files/DecentJobsDeficitReport_0.pdf>, Section 8, page 35 [↑](#footnote-ref-3)
4. <https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/410370/bis-15-130-evaluation-of-the-apprenticeship-trailblazers-interim-report.pdf>, page 59, “Tips for Future Success”. [↑](#footnote-ref-4)
5. <http://www.smf.co.uk/wp-content/uploads/2015/07/Social-Market-Foundation-Publication-Alison-Wolf-Fixing-A-Broken-Training-System-The-Case-For-An-Apprenticeship-Levy.pdf> [↑](#footnote-ref-5)
6. <https://www.tuc.org.uk/sites/default/files/Economic%20Quarterly%20July%202015_Final_1.pdf>, page 6 [↑](#footnote-ref-6)
7. <file:///C:/Users/creaghm/Downloads/SN06113%20(4).pdf>, paragraph 2.2 [↑](#footnote-ref-7)