

# Finance Sub-Committee

## Agenda

---

**Date:** Friday, 22nd March, 2024  
**Time:** 10.00 am  
**Venue:** Committee Suite 1,2 & 3, Westfields, Middlewich Road,  
Sandbach CW11 1HZ

---

The agenda is divided into 2 parts. Part 1 is taken in the presence of the public and press. Part 2 items will be considered in the absence of the public and press for the reasons indicated on the agenda and at the foot of each report.

It should be noted that Part 1 items of Cheshire East Council decision making and Overview and Scrutiny meetings are audio recorded and the recordings will be uploaded to the Council's website

### **PART 1 – MATTERS TO BE CONSIDERED WITH THE PUBLIC AND PRESS PRESENT**

1. **Apologies for Absence**

To note any apologies for absence from Members.

2. **Declarations of Interest**

To provide an opportunity for Members and Officers to declare any disclosable pecuniary interests, other registerable interests, and non-registerable interests in any item on the agenda.

3. **Minutes of Previous Meeting** (Pages 5 - 14)

To approve as a correct record the minutes of the meetings held on 11<sup>th</sup> and 31<sup>st</sup> January 2024.

---

**Contact:** Paul Mountford, Democratic Services  
**Tel:** 01270 686472  
**E-Mail:** paul.mountford@cheshireeast.gov.uk

4. **Public Speaking/Open Session**

In accordance with paragraph 2.24 of the Committee Procedure Rules and Appendix on Public Speaking, set out in the [Constitution](#), a total period of 15 minutes is allocated for members of the public to put questions to the Sub-Committee on any matter relating to this agenda. Each member of the public will be allowed up to two minutes to speak; the Chair will have discretion to vary this where they consider it appropriate.

Members of the public wishing to speak are required to provide notice of this at least three clear working days in advance of the meeting.

5. **Service Budgets 2024/25 (Finance Sub-Committee)** (Pages 15 - 70)

To consider a report which will determine the allocation of the approved budgets to each of the service committees and inform the financial reporting cycle for 2024/25.

6. **CIPFA Financial Management Code (FM Code) Progress Update** (Pages 71 - 144)

To consider an update report on the Council's progress in implementing the Chartered Institute of Public Finance & Accountancy (CIPFA) Financial Management (FM) Code.

7. **Cheshire & Warrington Local Enterprise Partnership Ltd - Appointments to Committees** (Pages 145 - 152)

To consider a report on appointments to the committees of the Cheshire and Warrington Local Enterprise Partnership Ltd.

8. **Work Programme** (Pages 153 - 154)

To consider the Work Programme and determine any required amendments.

9. **Procurement Pipeline** (Pages 155 - 176)

To consider an update report on the pipeline of procurement activity, the contracts awarded this fiscal year, and the number of cases where, and reasons why, procurement activity has required the use of waivers.

10. **Exclusion of the Press and Public**

The reports relating to the remaining items on the agenda have been withheld from public circulation and deposit pursuant to Section 100(B)(2) of the Local Government Act 1972 on the grounds that the matters may be determined with the press and public excluded.

The Committee may decide that the press and public be excluded from the meeting during consideration of the following items pursuant to Section 100(A)4 of the Local Government Act 1972 on the grounds that they involve the likely disclosure of exempt information as defined in Paragraphs 1, 2 and 3 of Part 1 of Schedule 12A to the Local Government Act 1972 and public interest would not be served in publishing the information.

**PART 2 – MATTERS TO BE CONSIDERED WITHOUT THE PUBLIC AND PRESS PRESENT**

11. **Procurement Pipeline** (Pages 177 - 188)

To receive details of the waiver and non-adherence referred to in the Procurement Pipeline report.

12. **Tatton Park Enterprises Ltd Contract Extension** (Pages 189 - 194)

To consider the proposed extension of a catering contract.

13. **Progress Update on ANSA Review**

To receive a presentation on the progress made.

14. **Commercial Opportunity - ANSA** (Pages 195 - 320)

To receive a due-diligence report on a proposal for ANSA.

**Membership:** Councillors L Anderson (Vice-Chair), D Brown, J Clowes, B Drake, R Kain, C O'Leary, N Mannion (Chair), F Wilson and D Clark

This page is intentionally left blank

**CHESHIRE EAST COUNCIL**

Minutes of a meeting of the **Finance Sub-Committee**  
held on Thursday, 11th January, 2024 in the Committee Suite 1, 2 & 3,  
Westfields, Middlewich Road, Sandbach CW11 1HZ

**PRESENT**

Councillor N Mannion (Chair)  
Councillor M Gorman (Vice-Chair)

Councillors J Clowes, B Drake, R Kain, C O'Leary, F Wilson and A Harrison  
(for Cllr Brown)

**OFFICERS**

Alex Thompson, Director of Finance and Customer Services  
David Brown, Director of Governance and Compliance  
Paul Mountford, Democratic Services  
Julie Gregory, Legal Team Manager - Place/Corporate  
Lianne Halliday, Head of Procurement

**ALSO PRESENT**

Councillors R Bailey and K Edwards  
Kevin Melling, Managing Director of Ansa

**APOLOGIES**

Councillor D Brown

**37 DECLARATIONS OF INTEREST**

There were no declarations of interest.

**38 MINUTES OF PREVIOUS MEETING****RESOLVED**

That the minutes of the meeting held on 2<sup>nd</sup> November 2023 be approved  
as a correct record.

With the consent of the Chair, Councillor K Edwards spoke in relation to  
Minute 33, and welcomed the Sub-Committee's support on the financial  
aspects of S106.

**39 PUBLIC SPEAKING/OPEN SESSION**

There were no public speakers.

40 **THIRD FINANCIAL REVIEW 2023/24**

The Sub-Committee considered a report on the third review of the Cheshire East Council forecast outturn for the financial year 2023/24.

Officers advised that recommendations 5 and 6 of the report had been included in error and had been withdrawn. The recommendations would be added to the financial review reports to the Children and Families and Environment and Communities Service Committees.

The Director of Finance and Customer Services advised that the forecast overspend of £18.7m in 2023/24 had now been reduced to £13m. General Reserves stood at just over £14m. Officers would continue to seek to reduce further the projected overspend.

With the Chair's consent, Councillor R Bailey spoke as a visiting member, and referred to the Notice of Motion submitted to December Council calling for an LGA Corporate Peer Challenge review of the Council's forecast overspend. The Director of Governance and Compliance advised that the Notice of Motion had been referred to the Corporate Policy Committee and a report would be included on the agenda for the Committee's meeting on 13<sup>th</sup> February.

In response to members' questions and comments, officers advised as follows:

- The Council was still in discussion with the Government about the possibility of recovering £8.6m of expenditure incurred in preparation for the now cancelled HS2 Phase 2. The figure was still being treated as capital and was not part of the projected overspend.
- If the Council were unable to reduce the projected overspend to zero by the end of the financial year, reserves would have to be used.
- If the general reserves were reduced to nil, earmarked reserves would have to be utilised instead, regardless of their prior purpose. Additional savings would have to be made to restore reserves to an adequate level.
- The details of what would be included in the terms of reference of a peer review, how long it would take and at what cost, would be included in the report to the Corporate Policy Committee.

**RESOLVED**

That the Sub-Committee

1. notes the factors leading to a forecast adverse Net Revenue financial pressure of £13.0m against a revised budget of £353.1m (3.7%);
2. notes the forecast and further mitigations needing to be identified, aimed at bringing spending back in-line with budget;

3. notes the in-year forecast Capital Spending of £171.1m against an approved MTFs budget of £214.7m, due to slippage that has been re-profiled into future years;
4. notes the contents of Annex 1 and each of the appendices and note that any financial mitigation decisions requiring approval will be made in line with relevant delegations; and
5. as recommended by the Economy and Growth Committee on the 12<sup>th</sup> September 2023, unanimously approves a virement of £6.8m from the North Cheshire Garden Village project to create a separate project for the S106 Development obligations that is required by the Local Planning Authority to fund the initial infrastructure works on the site (as detailed in Appendix 7 Finance Sub-Committee, Section 5 Capital Strategy, Table 5.)

#### **41 CHESHIRE PENSION FUND BRIEFING**

The Sub-Committee considered a report which summarised the key points in the items presented to the Cheshire Pension Fund Committee on 1<sup>st</sup> December 2023.

Councillor Gorman, who was a member of the Cheshire Pension Fund Committee, referred again to the need for some of the Fund to be invested in local businesses. A report on the matter was to be submitted to the CPF Committee in February; he asked that a report be brought back to the Finance Sub-Committee.

Whilst sympathetic in principle, members stressed the need for the Fund to act in the best interests of its pensioners. Officers added that the Fund had a responsibility to avoid any investments which posed a risk to its members.

Officers undertook to discuss with the Chair whether to bring a report on the matter back to the Sub-Committee at a future meeting or to arrange an informal briefing for members.

#### **RESOLVED**

That the report be noted.

#### **42 WORK PROGRAMME**

The Sub-Committee considered its work programme for 2023-24.

Officers advised that an additional meeting of the Sub-Committee had been arranged for 31<sup>st</sup> January to discuss the MTFs.

Councillor Gorman advised that the Environment and Communities Committee had set up a member working group to oversee the delivery of

the recommended actions arising from the S106 audit. He suggested that the Finance Sub-Committee should also monitor the process.

Members were mindful that the Sub-Committee had a specific role in ensuring that the S106 monies were used. It was proposed that a report be added to the work programme for the Sub-Committee's meeting in June 2024.

**RESOLVED**

That subject to the addition of a report on S106 to the Sub-Committee's meeting in June, the work programme be noted.

**43 PROCUREMENT PIPELINE**

The Sub-Committee considered a report which provided an update on the pipeline of procurement activity, the contracts awarded this fiscal year, and the number of cases where, and reasons why, procurement activity had required the use of waivers.

The detailed waivers referred to in the report would be considered in Part 2 of the meeting.

A meeting of the Procurement Working Group had been held on 5<sup>th</sup> January 2024. Councillor M Gorman, as spokesperson for the Group, reported that the Group had focussed on risk and value for money, and had looked particularly at procurement over the last 12 months. The Group had asked for a further meeting to consider the boundary between statutory and non-statutory procurement, and the ability for the Council to operate a break clause, where appropriate, in contracts as a way of achieving savings. Councillor Clowes, who also attended the Group meeting, added that members had also asked to consider contracts that 'go wrong' to ensure that the processes for dealing with them were robust.

Councillor Clowes asked for further information on two items in Appendix 2 to the report, items C1600 and C1602, which related to insurance policies. The Head of Procurement undertook to provide a written response to all members of the Sub-Committee.

**RESOLVED** (unanimously)

That the Sub-Committee

1. approves the 3 pipeline projects in Appendix 1, column H of the report as business as usual;
2. notes the reason for 1 waiver approved between 1<sup>st</sup> September 2023 and 31<sup>st</sup> December 2023 (5 in total in 2023/24);
3. notes the contracts awarded since April 2023, Appendix 2;

4. notes the change to the public procurement legislation (paragraph 17 of the report), Public Contract Regulations 2023 and Provider Selection Regime; and
5. notes the feedback from the Procurement Working Group.

**44 EXCLUSION OF THE PRESS AND PUBLIC**

**RESOLVED** (unanimously)

That the press and public be excluded from the meeting during consideration of the final item on the agenda pursuant to Section 100(A)4 of the Local Government Act 1972 on the grounds that it involves the likely disclosure of exempt information as defined in Paragraphs 1, 2 and 3 of Part 1 of Schedule 12A to the Local Government Act 1972 and the public interest would not be served in publishing the information.

**45 PROCUREMENT PIPELINE**

The Sub-Committee considered details of the waiver referred to in the Procurement Pipeline report.

**RESOLVED**

That the details of the waiver referred to in the Procurement Pipeline report be noted.

**46 ANSA COMMERCIAL OPPORTUNITY**

The Sub-Committee considered a report on a commercial opportunity for Ansa Environmental Services Ltd.

Mr Kevin Melling, Managing Director of Ansa, attended for this item.

**RESOLVED** (unanimously)

That consideration of the proposal be deferred to a date to be determined by officers in consultation with the Chair or Vice-Chair.

The meeting commenced at 10.00 am and concluded at 12.12 pm

Councillor N Mannion (Chair)

This page is intentionally left blank

## **CHESHIRE EAST COUNCIL**

Minutes of a meeting of the **Finance Sub-Committee**  
held on Wednesday, 31st January, 2024 in Committee Suite 1, 2 & 3,  
Westfields, Middlewich Road, Sandbach CW11 1HZ

### **PRESENT**

Councillor M Gorman (Vice-Chair) in the chair

Councillors J Clowes, B Drake, R Kain, F Wilson, A Heler (for Cllr O'Leary),  
B Puddicombe (for Cllr Mannion) and P Redstone (for Cllr Brown)

### **OFFICERS**

Alex Thompson, Director of Finance and Customer Services  
David Brown, Director of Governance and Compliance  
Julie Gregory, Legal Team Manager - Place/Corporate  
Paul Mountford, Democratic Services

### **APOLOGIES**

Councillors D Brown, N Mannion and C O'Leary

### **47 DECLARATIONS OF INTEREST**

Councillors P Redstone and F Wilson declared interests as members of  
the Handforth Garden Village Member Advisory Group.

### **48 PUBLIC SPEAKING/OPEN SESSION**

There were no public speakers.

### **49 MEDIUM TERM FINANCIAL STRATEGY CONSULTATION 2024/25 - 2027/28 PROVISIONAL SETTLEMENT UPDATE (FINANCE SUB- COMMITTEE)**

The Sub-Committee considered a report on proposals within the budget  
consultation relating to its responsibilities.

Feedback from all service committees would be collated and provided as  
evidence to the Corporate Policy Committee on 13<sup>th</sup> February 2024. Final  
approval of the 2024/25 budget would take place at full Council on 27<sup>th</sup>  
February 2024 following recommendation from the Corporate Policy  
Committee.

The full list of budget consultation proposals for 2024/25 for the Finance  
Sub-Committee was set out at Appendix A to the report.

During the budget consultation held between 9<sup>th</sup> and 28<sup>th</sup> January 2024,  
the Council received confirmation of additional funding from the

Government which would be included in the final MTFS figures for full Council.

The Provisional Local Government finance settlement was received on 18<sup>th</sup> December 2024. There was no material impact on the target funding envelope for the service Committees. Appendix B to the report: 'Provisional Local Government Settlement 2024/25 and Net Budget Envelope 2024/25' set out the Core Spending Power funding announcements and comparison to the forecast net budget for 2024/25. There was an overall reduction in unringfenced grant funding of £1.4m when compared to the funding estimates included in the 2024/25 target setting exercise. The shortfall was proposed to be made up from using additional business rates compensation grants which would otherwise have been credited to the Collection Fund Earmarked Reserve. This maintained the net revenue budget for 2024/25 at the level of £372.7m.

The Director of Finance and Customer Services responded as follows in relation to members' comments and questions on the report:

- In order to protect businesses against the recent high levels of inflation, the Government had given local authorities business rates compensation grant funding instead of increasing business rates in line with inflation.
- The two figures for core spending per dwelling and net revenue per dwelling in Appendix B were based on the different calculations used by the Government and the Council.
- The use of grant funding for highways maintenance and improvement was restricted to the specific purpose for which the grant was made. £4m of the funding within the budget was discretionary and could be used for such things as repairs to potholes. This was a matter for the Highways and Transport Committee when considering its capital programme.
- The additional monies provisionally allocated to the Council in the Government's announcement last week, which were estimated to be around £3m, would be used to reduce the budget shortfall.
- With regard to bad debt provision, a written response would be provided regarding the percentage of income collected, and whether this had changed in the last twelve months.
- Risk assessments were undertaken on the likely achievement of the budget.

Councillor J Clowes put forward a set of additional proposals by the Conservative Group for inclusion in the budget. The proposals had been submitted to officers for comments in December. The proposals, including the officer comments in response, had been circulated to members of the

Sub-Committee before the meeting. Each proposal was considered in turn by the Sub-Committee and amendments were agreed to certain proposals. The proposals as amended were as set out below:

### **Early Committee Oversight and Scrutiny of MTFS implementation**

Ai) That clear decision / delivery schedules for MTFS proposals are identified as part of the CLT masterplan, clearly articulated to the relevant Service committee(s) and incorporated into the appropriate service committee work programmes.

### **Inclusive Pay Terms and Conditions**

Bi) That Human Resources investigate consistency in payments for evening and weekend working, together with appropriate 'inclusive salary' contracts.

Bii) That Human Resources incorporate this work under the Workforce Strategy related to recruitment and retention, any changes to be subject to discussion with recognised trade unions.

Biii) That any related budget implications are reported to Corporate Policy Committee / Finance Sub-Committee.

### **Parish Compact System Extension**

Ci) That the Finance Team support Environment and Communities Colleagues in conducting a cost-benefit analysis of the Parish Compact model for those smaller parish councils that express an interest.

### **Reducing the Costs of Democracy**

It was noted that there were no proposals at this time in relation to this item.

### **Council Tax and Business Tax Payment Targets**

Ei) That the Sub-Committee identify a working group to review current debt management and retrieval practices and to make appropriate recommendations for change.

### **Reserves Strategy**

There were no proposals at this time in relation to this item.

### **Adult Social Care Debt**

Gi) This item should remain 'on the radar' throughout this fiscal year with a view to bringing forward, if indicated, any potential additional savings in 2024/25.

### **Review of Capital Projects**

The office response had been noted and there were no proposals at this time in relation to this item.

### **Council Tax Support – Reduction to Pre-Covid Levels**

li) That this item is recommended as part of the 2024/25 Budget submission in order that (a) appropriate consultation can be triggered, and (b) a full fiscal study of the up-take of Council Tax support (since its most recent increase to 100%) is undertaken, whilst ensuring protection of the most vulnerable.

### **RESOLVED**

That the Sub-Committee

1. recommends to the Corporate Policy Committee, for its meeting on 13<sup>th</sup> February 2024, all proposals within the budget consultation, as related to the Committee's responsibilities, for inclusion in the Council's budget for 2024/25;
2. unanimously recommends to the Corporate Policy Committee, for its meeting on 13<sup>th</sup> February 2024, the additional proposals from the Conservative Group, as amended at the meeting, for inclusion in the Council's budget for 2024/25; and
3. notes the contents of Appendix B: 'Provisional Local Government Settlement 2024/25 and Net Budget Envelope 2024/25', and unanimously approves the use of a further £1.3m of business rates compensation grants to maintain the net revenue budget for 2024/25 at £372.7m.

The meeting commenced at 2.00 pm and concluded at 3.15 pm

Councillor M Gorman (Vice-Chair in the Chair)

OPEN

## **Finance Sub-Committee**

**22 March 2024**

### **Service Budgets 2024/25 (Finance Sub-Committee)**

---

**Report of: Alex Thompson, Director of Finance and Customer Services (s151 Officer)**

**Report Reference No: FSC/32/23-24**

**Ward(s) Affected: All Wards;**

#### **Purpose of Report**

- 1 This report will determine the allocation of the approved budgets to each of the service committees and inform the financial reporting cycle for 2024/25.
- 2 The report contributes to the Council's objective of being an open and enabling organisation.

#### **Executive Summary**

- 3 The Medium-Term Financial Strategy (MTFS) for Cheshire East Council for the four years 2024/25 to 2027/28 was approved by full Council on 27 February 2024.
- 4 Due to the unprecedented financial circumstances that the Council finds itself in it was not possible to present a fully balanced budget for the medium term this time. The focus has been wholly on 2024/25 to ensure that effective scrutiny could be achieved in every area to work towards presenting a balanced position.
- 5 Service committees will be allocated budgets for 2024/25 in-line with the approved MTFS. The financial reporting cycle will provide regular updates on progress on delivery of the budget change items, the forecast outturn position, progress on capital schemes, movement on reserves and details of any supplementary estimates and virements.

- 6 In addition to the usual comprehensive reporting at First, Second and Third Financial Reviews (September, November and January cycles), in recognition of the Council's challenging financial position and the importance of achieving a balanced outturn, it is recommended that all service committee meetings during 2024/25 receive an update report on the delivery of the approved budget policy change items. This will be based on the tables of budget policy items shown in Appendix A, for each respective committee, and will include RAG-rating and accompanying commentary in respect of each item.

#### RECOMMENDATIONS

The Finance Sub-Committee is recommended to:

1. Approve the allocation of the revenue and capital budgets, budget change items and earmarked reserves to the following committees in accordance with the approved MTFs, as set out in Appendix A:
  - Adults & Health
  - Children & Families
  - Corporate Policy
  - Economy & Growth
  - Environment & Communities
  - Finance Sub-Committee
  - Highways & Transport
2. Approve that a report on the progress on delivery of the approved budget policy change items is included as a standing agenda item for each service committee meeting during the 2024/25 reporting year.
3. Note the draft financial reporting timetable for 2024/25 set out in Appendix B.

#### Background

- 7 All councils are legally required to set a balanced budget each year. The MTFs was approved by full Council on 27 February 2024.
- 8 The MTFs includes a Report from the Chief Finance Officer in-line with the Section 25(1) of the Local Government Finance Act 2003. This report confirms that the MTFs is balanced for 2024/25. The report also highlights the factors taken into account in arriving at this judgement

including relevant financial issues and risks facing the Council during the medium term.

- 9 Finance Procedure Rules set limits and responsibilities for movement of funds, treating reserves as part of this overall balanced position. Any movement within this balanced position is treated as a virement. To increase the overall size of the MTFS requires a supplementary estimate, which must be backed with appropriate new funding and approved in-line with the Procedure Rules.
- 10 To support accountability and financial control under the committee system the 2024/25 budget is reported across the service committees based on their associated functions. This report sets out the allocation of the revenue and capital budgets and earmarked reserves to the relevant service committee in accordance with their functions.
- 11 Each committee function has been associated with a Director budget. Budget holders are responsible for budget management. Where a team supports multiple Directorates (most notably in Corporate Services) the budget remains with the Service Director and is not split; for example, Governance and Democratic Services budgets are aligned to the Corporate Policy Committee even though the activities of the team relate to services provided to all Directorates of the Council.
- 12 The financial alignment of budgets to each Committee is set out in Table 1 with further details in Appendix A.

Table 1: Revenue and capital budgets allocated to service committees as per the approved MTFS:

ALL COMMITTEES - Summary					
Service Area	Revenue Budget			Capital Budget	Total Revenue and Capital Budget
	2024/25			2024/25	2024/25
	Expenditure £000	Income £000	Net £000	£000	Net £000
Adults and Health	223,849	-86,407	137,442	799	138,241
Children and Families	99,583	-10,620	88,963	38,908	127,871
Corporate Policy	111,416	-69,760	41,656	10,379	52,035
Economy and Growth	36,169	-8,227	27,942	80,263	108,205
Environment and Communities	65,291	-16,642	48,649	18,978	67,627
Highways and Transport	28,669	-12,839	15,830	66,452	82,282
Finance Sub-Committee	18,727	-3,500	15,227	0	15,227
<b>Total Cost of Service</b>	<b>583,704</b>	<b>-207,995</b>	<b>375,709</b>	<b>215,779</b>	<b>591,488</b>

- 13 The 2024-28 MTFS includes a net revenue budget of £375.7m and an approved capital programme of £215.8m for the financial year 2024/25. Further details on the schemes within the capital programme are provided in Appendix A.
- 14 Appendix A sets out the list of budget change items that were approved as part of the MTFS. All budget changes must be successfully delivered during 2024/25 to avoid a further overspend in the coming financial year. Detailed monitoring of these items will continue at every reporting opportunity and the Council's reporting 'masterplan' and committee work programmes will reflect reporting on the monitoring and delivery of all MTFS change items, including matters requiring consultation and/ or decisions. This will ensure regular reporting to Corporate Leadership Team and all service committees on implementation of the MTFS and achievement of savings, throughout the coming year. In addition to reporting at the formal 'financial review' points in the year, other progress reports will be scheduled for reporting to particular service committees, on their items as appropriate.
- 15 Appendix A sets out the capital programme tables by committee. The four-year capital programme includes investment plans of around £0.6bn. It is proposed that it will be funded through a mixture of Government grants, contributions from other external partners and Council resources. At present this programme is not affordable, with interest rates for borrowing at an average for the Council of 5.6% and a continuing need to borrow, the capital programme needs to be reduced significantly in order for the Council to be able the fund the schemes solely or partly funded by Council resources. A review of the capital programme is due to be completed by end of March/ early April 2024.
- 16 The 2024/25 budget was approved at full Council in February 2024 including the use of a further £11.7m of earmarked reserves in 2024/25 to balance the overall budget, as expenditure outweighed the income forecast. The low level of reserves, and forecast further use of reserves to support the 2024/25 budget must be addressed as soon as possible. The headline reserves table, as included in the MTFS, is shown below:

	Opening Balance 2023/24 £m	Forecast Closing Balance 2023/24 £m	Forecast Closing Balance 2024/25 £m	Change from closing 2023/24 £m
<b>General Reserves</b>	14.1	1.1*	2.1*	+1.0
<b>Earmarked Reserves**</b>	61.6	24.3	1.7	(22.6)
<b>Total Revenue</b>	<b>75.7</b>	<b>25.4</b>	<b>3.8</b>	<b>(21.6)</b>

	Opening Balance 2023/24 £m	Forecast Closing Balance 2023/24 £m	Forecast Closing Balance 2024/25 £m	Change from closing 2023/24 £m
<b>Reserves</b>				

\* Closing and Opening balances are dependent on outturn at 31 March 2024.

\*\* All remaining Earmarked reserves, excluding those held for ring-fenced purposes, are being transferred into the General Fund reserve during 2024/25 to support the forecast deficit position.

- 17 The detail behind the earmarked reserve balances included in the table above, by Committee, is set out in Appendix A.
- 18 The Council must transform to create sustainable services and support infrastructure projects that reflect 'whole life' costs. This must cover the medium to long term and be backed by reserves that can manage any emerging risks. This is crucial if the Council is to maintain the value that local decision making can bring to local services.
- 19 The Chief Executive has taken the initiative to engage senior officers in a self-assessment of the Council against the Local Government Association (LGA) – Transformation Capability Framework. As requested by Members, the Council has also commissioned an LGA Corporate Peer Review. This work will inform a programme of transformation activity across the Council during the 2024/25 year.
- 20 The transformation programme, needed to help address the financial deficit, as set out in the MTFs report, will focus on:
  - (a) Reprioritisation, to create an opportunity to invest in critical areas but also disinvest from areas.
  - (b) Customer engagement and experience, through using technology to streamline service delivery enabling self-service available 24/7, whilst ensuring specialised support and guidance is given to those that need it.
  - (c) Achieving value for money in and across all services, by reducing manual, repetitive tasks through automation of systems and processes.
  - (d) Reviewing organisational structures and operating models to maximise performance and outcomes.
  - (e) Developing the right skills and behaviours across the entire workforce to achieve high productivity levels.

- (f) Achieving financial targets through the effective implementation of well informed and clear decisions informed by data and insight.
- (g) Developing the Asset Management Plan to align it to service requirements and dispose of surplus assets.
- 21 Further background information on the reserves balances is available in the Reserves Strategy and the S.25 statement which was approved as part of the MTFS for 2024/25 at the Council meeting on 27 February (Appendix C: MTFS – Annex 13 (Reserves Strategy) and Page 16 (S.25 statement)).
- 22 The Finance Sub-Committee has additional responsibility for the oversight, scrutiny and budget review of the following functions: Land and Property; Central budgets; Pensions; Grants; Council Tax; Business Rates; Reserves; and other funding.
- 23 The council has been in discussion with government for a number of months about particular specific financial issues, including increased demand and unfunded costs for special educational needs, and the continued financial uncertainty following the government’s announcement, in October 2023, of the cancellation of HS2 north of Birmingham and spending already incurred by the council in preparation for HS2 phase 2.
- 24 On 29 February 2024, the government announced some Exceptional Financial Support for Cheshire East Council. The support will be in the form capitalisation directions. It provides the council with the facility to spread the cost of any additional emerging pressures, up to £17.6m, to future years, effectively providing an alternative to use of reserves should the need arise. This reduces the risk of a Section 114 notice. The support is not in the form of cash. The council would need to pay back expenditure capitalised under this arrangement, in the longer term.
- 25 Reducing these financial risks will enable investment in providing the required organisational capacity and resources in 2024/25 for a council-wide transformational change programme, to create sustainability in the medium-term.
- 26 The table below summarises the estimated four-year position, as included in the MTFS. Early work on business planning for 2025/26 and future years will commence, as part of the Transformation Programme.

	Estimated Net Budget 2024/25 £m	Estimated Net Budget 2025/26 £m	Estimated Net Budget 2026/27 £m	Estimated Net Budget 2027/28 £m
<b>Total Service Expenditure</b>	<b>360.5</b>	<b>380.2</b>	<b>399.1</b>	<b>417.1</b>

	Estimated Net Budget 2024/25 £m	Estimated Net Budget 2025/26 £m	Estimated Net Budget 2026/27 £m	Estimated Net Budget 2027/28 £m
<b>Central Budgets:</b>				
Capital Financing	28.5	43.0	57.1	69.8
Income from Capital Receipts	-1.0	-1.0	-1.0	-1.0
Use of Reserves	-12.2	-	-	-
<b>Total Central Budgets</b>	<b>15.2</b>	<b>42.0</b>	<b>56.0</b>	<b>68.7</b>
<b>TOTAL: SERVICE + CENTRAL BUDGETS</b>	<b>375.7</b>	<b>422.2</b>	<b>455.2</b>	<b>485.9</b>
<b>Funded by:</b>				
Council Tax	-287.1	-298.8	-310.6	-322.9
Business Rates Retention	-56.6	-56.6	-56.6	-56.6
Revenue Support Grant	-0.4	-0.4	-0.4	-0.4
Specific Unringfenced Grants	-31.6	-24.5	-24.5	-24.5
<b>TOTAL: FUNDED BY</b>	<b>375.7</b>	<b>380.3</b>	<b>392.2</b>	<b>404.4</b>
<b>FUNDING POSITION</b>	<b>0.0</b>	<b>41.9</b>	<b>63.0</b>	<b>81.5</b>

## Consultation and Engagement

- 27 The annual business planning process involves engagement with local people and organisations. Local authorities have a statutory duty to consult on their budget with certain stakeholder groups including the Schools Forum and businesses. In addition, the Council chooses to consult with other stakeholder groups. The Council continues to carry out stakeholder analysis to identify the different groups involved in the budget setting process, what information they need from us, the information we currently provide these groups with, and where we can improve our engagement process.
- 28 Cheshire East Council conducted an engagement process on its Medium-Term Financial Plans through a number of stages running from January 2024 to Council in February 2024.
- 29 The budget consultation launched on-line on 9 January 2024, included details of the proposals against each Corporate Plan aim. This consultation was made available to various stakeholder groups and through a number of forums.

## Reasons for Recommendations

- 30 In accordance with the Corporate Plan and the Policy Framework the Finance Sub-Committee has the responsibility to co-ordinate the management and oversight of the Council's finances, performance and risk management arrangements.
- 31 The Sub-Committee is responsible for allocating budgets across the service committees. This responsibility includes the allocation of revenue and capital budgets as well as relevant earmarked reserves.
- 32 The Sub-Committee has responsibilities within the Constitution to approve, or recommend for approval, virement and supplementary estimates that will amend the MTFs. Such requests are brought to the Committee as they arise.

### **Other Options Considered**

- 33 Not applicable.

### **Implications and Comments**

#### *Monitoring Officer/Legal*

- 34 The legal implications surrounding the process of setting the 2024 to 2028 Medium-Term Financial Strategy were dealt with in the reports relating to that process.

#### *Section 151 Officer/Finance*

- 35 Contained within the main body of the report.

#### *Policy*

- 36 The Corporate Plan sets the policy context for the MTFs and the two documents are aligned. Any policy implications that arise from activities funded by the budgets that this report deals with will be dealt within the individual reports to Members or Officer Decision Records to which they relate.

<b>An open and enabling organisation</b>
--

#### *Equality, Diversity and Inclusion*

- 37 <Under the Equality Act 2010, decision makers must show 'due regard' to the need to:
  - Eliminate unlawful discrimination, harassment and victimisation;

- Advance equality of opportunity between those who share a protected characteristic and those who do not share it; and
  - Foster good relations between those groups.
- 38 The protected characteristics are age, disability, sex, race, religion and belief, sexual orientation, gender re-assignment, pregnancy and maternity, and marriage and civil partnership.
- 39 Having “due regard” is a legal term which requires the Council to consider what is proportionate and relevant in terms of the decisions they take.
- 40 The Council needs to ensure that in taking decisions on the Medium-Term Financial Strategy and the Budget that the impacts on those with protected characteristics are considered. The Council undertakes equality impact assessments where necessary and continues to do so as proposals and projects develop across the lifetime of the Corporate Plan. The process assists us to consider what actions could mitigate any adverse impacts identified. Completed equality impact assessments form part of any detailed Business Cases.
- 41 Positive impacts include significant investment in services for children and adults (protected characteristics primarily age and disability).
- 42 The Corporate Plan’s vision reinforces the Council’s commitment to meeting its equalities duties, promoting fairness and working openly for everyone. Cheshire East is a diverse place and we want to make sure that people are able to live, work and enjoy Cheshire East regardless of their background, needs or characteristics.

#### *Human Resources*

- 43 Any HR implications that arise from activities funded by the budgets that this report deals with will be dealt within the individual reports to Members or Officer Decision Records to which they relate.

#### *Risk Management*

- 44 Financial risks are assessed and reported on a regular basis, and remedial action taken if and when required. Risks associated with the achievement of the 2024/25 budget and the level of general reserves were factored into the 2024/25 financial scenario, budget and reserves strategy.

#### *Rural Communities*

- 45 The report provides details of service provision across the borough.

*Children and Young People including Cared for Children, care leavers and Children with special educational needs and disabilities (SEND)*

46 The report provides details of service provision across the borough.

*Public Health*

47 Public health implications that arise from activities that this report deals with will be dealt with as separate reports to Members or Officer Decision Records as required.

*Climate Change*

48 Any climate change implications that arise from activities funded by the budgets that this report deals with will be dealt within the individual reports to Members or Officer Decision Records to which they relate.

<b>Access to Information</b>	
Contact Officer:	Alex Thompson Director of Finance and Customer Services (Section 151 Officer)  <a href="mailto:alex.thompson@cheshireeast.gov.uk">alex.thompson@cheshireeast.gov.uk</a>
Appendices:	<b>A</b> - Allocation of revenue and capital budgets, budget change items and earmarked reserves to service committees  <b>B</b> – Draft Financial Reporting Timetable 2024/25
Background Papers:	The following are links to key background documents:  <a href="#">Medium-Term Financial Strategy 2024-2028</a>

# Aligning the MTFS to Committee Structure Appendix A

# **1** Adults and Health Committee

## **Contents**

### **Adults and Health Committee Extracts**

- 1. Allocation of Revenue and Capital Budgets**
- 2. Approved Budget Policy Change items**
- 3. Capital Programme**
- 4. Earmarked Reserves**

# Adults and Health Committee

## 1. Allocation of Revenue and Capital Budgets

ADULTS and HEALTH COMMITTEE - Summary					
Service Area	Revenue Budget			Capital Budget	Total Revenue and Capital Budget
	2024/25	2024/25	2024/25	2024/25	2024/25
	Expenditure	Income	Net		Net
	£000	£000	£000	£000	£000
Adult Social Care Operations	185,786	-49,497	136,289	799	137,088
Commissioning	19,800	-18,647	1,153	0	1,153
Public Health	18,263	-18,263	0	0	0
<b>Total Cost of Service</b>	<b>223,849</b>	<b>-86,407</b>	<b>137,442</b>	<b>799</b>	<b>138,241</b>

## 2. Approved Budget Policy Change items

MTFS Section 1 Ref No	Detailed List of Approved Budget Changes – Service Budgets	Budget Consultation Reference	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
	<b>Adults and Health Committee</b>		<b>+1.136</b>	<b>+9.868</b>	<b>+5.116</b>	<b>+5.116</b>
1	Fees and Charges	AH1	-1.800	-	-	-
2	Client Contributions Increase	AH2	-0.800	-0.800	-	-
3	Working Age Adults - Prevent, Reduce, Delay	AH3	-1.467	-1.053	-	-
4	Older People – Prevent, Reduce, Delay	AH4	-1.566	-2.010	-	-
5	Market Sustainability and Workforce grant		-1.100	+1.100	-	-
6	Revenue grants for Adult Social Care		-2.480	+7.080	-	-
7	Pension Costs Adjustment		-0.493	-0.517	-	-
8	Investment in Adult Social Care		+7.600	+4.000	+4.000	+4.000
9	Pay Inflation		+1.892	+1.089	+1.116	+1.116
10	Resettlement Revenue Grants – reversal of 2023/24 use		+0.850*	-	-	-
11	Adult Social Care Transformation Earmarked Reserve Release – reversal of 2023/24 use		+0.500*	-	-	-
12	Market Sustainability and Fair Cost of Care – Removal of Grant Income		-	+0.979	-	-
13	Asset Management	NEW	TBC			
14	Investigate potential agency creation	NEW	TBC			

\* Item represented a one-off spend in 2023/24. As it is not a permanent part of the budget, the value of the proposal is reversed in 2024/25.

### 3. Capital Programme

Adults and Health												CAPITAL	
CAPITAL PROGRAMME 2024/25 - 2027/28													
Scheme Description	Total Approved Budget £000	Forecast Expenditure					Total Forecast Budget 2024-28 £000	Forecast Funding					Total Funding £000
		Prior Years £000	Forecast Budget 2024/25 £000	Forecast Budget 2025/26 £000	Forecast Budget 2026/27 £000	Forecast Budget 2027/28 £000		Government Grants £000	External Contributions £000	Revenue Contributions £000	Capital Receipts £000	Prudential Borrowing £000	
<b>Committed Schemes</b>													
<b>Adult Social Care</b>													
Community - Rural Shared Prosperity Fund	413	80	333	0	0	0	333	333	0	0	0	0	333
Electronic Call Monitoring System	389	0	389	0	0	0	389	0	0	389	0	0	389
People Planner System	94	44	50	0	0	0	50	50	0	0	0	0	50
Replacement Care4CE Devices	93	66	27	0	0	0	27	27	0	0	0	0	27
<b>Total Adults Social Care Schemes</b>	<b>989</b>	<b>190</b>	<b>799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>799</b>	<b>410</b>	<b>0</b>	<b>389</b>	<b>0</b>	<b>0</b>	<b>799</b>

## 4. Earmarked Reserves

### Adults and Health Committee

Name of Reserve	Opening Balance 1 April 2023 £000	Forecast Movement in Reserves 2023/24 £000	Opening Balance 1 April 2024 £000	Forecast Movement in Reserves 2024/25 £000	Transfer to General Fund Reserve £000	Final Balance 31 March 2025 £000	Notes
<b>Adult Social Care Operations</b>							
Adults Directorate	1,020	(1,020)	0	0	0	0	To support a number of widespread projects within the Adults and Health Directorate. Reserve to be drawn down in-year as per plan within the MTFS.
DOL's Assessments	125	(125)	0	0	0	0	Reserve will be during 2023/24, creating an underlying staff budget pressure within the revenue budget.
<b>Adults Social Care Commissioning</b>							
PFI Equalisation - Extra Care Housing	2,795	0	2,795	0	(2,795)	0	Surplus grant set aside to meet future payments on existing PFI contract which commenced in January 2009, and the anticipated gap at the end of the agreement.
NHB Community Grants Staffing	132	(132)	0	0	0	0	Initially to support administrative staffing costs in relation to Central Government's New Homes Bonus guidance for community projects. NHB grant scheme has since ended and the reserve no longer required for this use - potential to return to support Council's overall position.
<b>Public Health</b>							
Public Health Reserve ( <i>*ring-fenced reserve</i> )	3,010	(827)	2,183	(528)	0	1,655	Ring-fenced underspend to be invested in areas to improve performance against key targets. Including the creation of an Innovation Fund to support partners to deliver initiatives that tackle key health issues. Anticipated that the carry forward ringfenced grant will be spent across 2023/24 to 2026/27.
<b>ADULTS AND HEALTH TOTAL</b>	<b>7,082</b>	<b>(2,104)</b>	<b>4,978</b>	<b>(528)</b>	<b>(2,795)</b>	<b>1,655</b>	

# **2** Children and Families Committee

## Contents

### Children and Families Committee Extracts

1. Allocation of Revenue and Capital Budgets
2. Approved Budget Policy Change items
3. Capital Programme
4. Earmarked Reserves

# Children and Families Committee

## 1. Allocation of Revenue and Capital Budgets

CHILDREN and FAMILIES COMMITTEE - Summary					
Service Area	Revenue Budget			Capital Budget	Total Revenue and Capital Budget
	2024/25	2024/25	2024/25	2024/25	2024/25
	Expenditure	Income	Net		Net
	£000	£000	£000	£000	£000
Directorate	-399		-399	0	-399
Children's Social Care	60,061	-1,488	58,573	6,156	64,729
Education and 14-19 Skills	27,091	-3,151	23,940	32,629	56,569
Strong Start, Family Help & Integration	12,830	-5,981	6,849	123	6,972
<b>Total Cost of Service</b>	<b>99,583</b>	<b>-10,620</b>	<b>88,963</b>	<b>38,908</b>	<b>127,871</b>

## 2. Approved Budget Policy Change items

MTFS Section 1 Ref No	Detailed List of Approved Budget Changes – Service Budgets	Budget Consultation Reference	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
	<b>Children and Families Committee</b>		<b>+9.909</b>	<b>+6.470</b>	<b>+7.660</b>	<b>+7.447</b>
15	Discretionary offer to children with disabilities	CF1	-0.900	-	-	-
16	Remove school catering subsidy	CF2	-0.516	-	-	-
17	Review of structure to further integrate children and families services	CF3	-1.000	-0.200	-0.200	-
18	Reduce discretionary Post-16 Travel Support	CF4	-0.400	-	-	-
19	Achieve the Family Hub model	CF5	-0.250	-	-	-
20	Other Service Reviews	CF6	-0.250	-	-	-
21	Reduce Growth in expenditure	CF7	-1.900	-	-	-
22	Pension Costs Adjustment		-0.515	-0.537	-	-
23	Growth to deliver statutory Youth Justice service, and growth to ensure budget is sufficient to meet Safeguarding Partnership duties		+0.170	+0.005	-	-
24	Growth to provide capacity to deliver transformation for SEND		+0.500	-	-	-
25	Wraparound Childcare Programme (funded)		+0.587	-0.309	-0.278	-
25	Wraparound Childcare Programme (funded)		-0.587	+0.309	+0.278	-
26	Legal Proceeding - Child Protection		+0.770	-	-	-
27	Growth in School Transport budget		+0.936	+1.501	+1.548	+0.476
28	Pay Inflation		+1.374	+1.056	+1.082	+1.082
29	Use of Children & Families Transformation Reserve – reversal of 2023/24 use		+1.065*	-	-	-
30	Growth in Childrens Placement costs		+10.825	+4.645	+5.230	+5.889

MTFS Section 1 Ref No	Detailed List of Approved Budget Changes – Service Budgets	Budget Consultation Reference	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
31	Revenue costs for the Crewe Youth Zone (as above) aligned to Supporting Families Funding		-	+0.400	-	-
31	Early Help budget to support funding towards the Crewe Youth Zone		-	-0.400	-	-
32	SEND Capital Modification	NEW	TBC			
33	Childrens Social Work Bank	NEW	TBC			
34	Safe Walking Routes to School	NEW	TBC			
35	Withdrawal of the CEC School Meals Service	NEW	TBC			

\* Item represented a one-off spend in 2023/24. As it is not a permanent part of the budget, the value of the proposal is reversed in 2024/25.

### 3. Capital Programme

Children and Families													CAPITAL
CAPITAL PROGRAMME 2024/25-2027/28													
Scheme Description	Total Approved Budget £000	Forecast Expenditure					Total Forecast Budget 2024-28 £000	Forecast Funding					Total Funding £000
		Prior Years £000	Forecast Budget 2024/25 £000	Forecast Budget 2025/26 £000	Forecast Budget 2026/27 £000	Forecast Budget 2027/28 £000		Grants £000	External Contributions £000	Revenue Contributions £000	Capital Receipts £000	Prudential Borrowing £000	
<b>Committed Schemes</b>													
<b>Childrens Social Care</b>													
Childcare Capital Expansion	749	0	749	0	0	0	749	749	0	0	0	0	749
**Children's Home Sufficiency Scheme	2,100	50	2,050	0	0	0	2,050	0	0	0	0	2,050	2,050
**Crewe Youth Zone	4,826	396	3,330	1,100	0	0	4,430	2,230	0	0	0	2,200	4,430
Family Hubs Transformation (Early Years - C110120)	131	104	27	0	0	0	27	27	0	0	0	0	27
<b>Total Children's Social Care</b>	<b>7,806</b>	<b>550</b>	<b>6,156</b>	<b>1,100</b>	<b>0</b>	<b>0</b>	<b>7,256</b>	<b>3,006</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,250</b>	<b>7,256</b>
<b>Strong Start, Family Help &amp; Integration</b>													
Early Years Sufficiency Capital Fund	1,036	913	123	0	0	0	123	123	0	0	0	0	123
<b>Total Strong Start, Family Help &amp; Integration</b>	<b>1,036</b>	<b>913</b>	<b>123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123</b>	<b>123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123</b>
<b>Education and 14-19 Skills</b>													
Adelaide Academy	854	98	756	0	0	0	756	586	0	0	0	170	756
Basic Need Grant Allocation	9,035	1,210	5,383	2,442	0	0	7,825	7,825	0	0	0	0	7,825
Brine Leas High School	701	51	650	0	0	0	650	650	0	0	0	0	650
Cledford House	100	10	90	0	0	0	90	90	0	0	0	0	90
Congleton Planning Area	4,470	4,450	20	0	0	0	20	20	0	0	0	0	20
Congleton Planning Area - Primary (1)	2,209	179	100	1,930	0	0	2,030	730	1,300	0	0	0	2,030
Congleton Planning Area - Primary (3)	7,504	4	50	0	2,200	5,250	7,500	4,300	3,200	0	0	0	7,500
Devolved Formula Capital	1,280	0	340	330	310	300	1,280	1,280	0	0	0	0	1,280
Future Schemes - Feasibility Studies	250	0	250	0	0	0	250	250	0	0	0	0	250
Handforth Planning Area - New School	13,003	3	500	8,500	4,000	0	13,000	136	12,864	0	0	0	13,000
Macclesfield Planning Area - New School	4,001	1	0	0	0	4,000	4,000	0	4,000	0	0	0	4,000
Macclesfield Planning Area - Secondary New	1,031	3	1,028	0	0	0	1,028	1,028	0	0	0	0	1,028
Mobberley Primary School	958	33	925	0	0	0	925	625	0	0	300	0	925
Nantwich Planning Area (Primary)	7,861	715	6,146	1,000	0	0	7,146	4,126	3,020	0	0	0	7,146
Poynton Planning Area	1,500	20	480	1,000	0	0	1,480	677	803	0	0	0	1,480
Provision of Sufficient School Places - SEND	7,182	4,182	3,000	0	0	0	3,000	0	0	0	0	3,000	3,000
Provision of SEN Unit - Wistaston Primary School	1,506	306	1,200	0	0	0	1,200	900	0	0	0	300	1,200
Sandbach Primary Academy	1,583	200	1,383	0	0	0	1,383	1,383	0	0	0	0	1,383
SEN Free School 1	500	0	500	0	0	0	500	500	0	0	0	0	500
SEN Free School 2	500	0	500	0	0	0	500	500	0	0	0	0	500

CAPITAL PROGRAMME 2024/25-2027/28													
Scheme Description	Total Approved Budget £000	Forecast Expenditure					Total Forecast Budget 2024-28 £000	Forecast Funding					Total Funding £000
		Prior Years £000	Forecast Budget 2024/25 £000	Forecast Budget 2025/26 £000	Forecast Budget 2026/27 £000	Forecast Budget 2027/28 £000		Grants £000	External Contributions £000	Revenue Contributions £000	Capital Receipts £000	Prudential Borrowing £000	
<b>Committed Schemes</b>													
Schools Condition Capital Grant	8,000	0	2,000	2,000	2,000	2,000	8,000	8,000	0	0	0	0	8,000
Shavington Planning Area - New Primary School	8,040	181	600	5,000	2,259	0	7,859	5,544	2,315	0	0	0	7,859
Shavington Planning Area - Secondary	3,506	2,368	1,139	0	0	0	1,139	1,139	0	0	0	0	1,139
Springfield Satellite Site (Dean Row)	6,112	5,612	500	0	0	0	500	0	0	0	0	500	500
The Dingle PS Expansion (Was Haslington PA-Primary)	1,395	1,017	378	0	0	0	378	378	0	0	0	0	378
Tytherington High School	2,500	0	200	2,300	0	0	2,500	2,500	0	0	0	0	2,500
Various SEN Sites - Small Works/Adaptations	150	0	150	0	0	0	150	150	0	0	0	0	150
Wheelock Primary School	2,411	211	2,200	0	0	0	2,200	1,690	510	0	0	0	2,200
Wilmslow High School BN	14,179	12,643	1,536	0	0	0	1,536	778	710	0	0	48	1,536
Wilmslow Primary Planning Area	626	1	625	0	0	0	625	125	500	0	0	0	625
<b>Total Education &amp; 14-19 Skills</b>	<b>112,948</b>	<b>33,497</b>	<b>32,629</b>	<b>24,502</b>	<b>10,769</b>	<b>11,550</b>	<b>79,450</b>	<b>45,909</b>	<b>29,223</b>	<b>0</b>	<b>300</b>	<b>4,018</b>	<b>79,450</b>
													0
<b>Total Committed Schemes</b>	<b>121,790</b>	<b>34,961</b>	<b>38,908</b>	<b>25,602</b>	<b>10,769</b>	<b>11,550</b>	<b>86,829</b>	<b>49,038</b>	<b>29,223</b>	<b>0</b>	<b>300</b>	<b>8,268</b>	<b>86,829</b>
<b>Total Children and Families Schemes</b>	<b>121,790</b>	<b>34,961</b>	<b>38,908</b>	<b>25,602</b>	<b>10,769</b>	<b>11,550</b>	<b>86,829</b>	<b>49,038</b>	<b>29,223</b>	<b>0</b>	<b>300</b>	<b>8,268</b>	<b>86,829</b>

## 4. Earmarked Reserves

### Children and Families Committee

Name of Reserve	Opening Balance 1 April 2023 £000	Forecast Movement in Reserves 2023/24 £000	Opening Balance 1 April 2024 £000	Forecast Movement in Reserves 2024/25 £000	Transfer to General Fund Reserve £000	Final Balance 31 March 2025 £000	Notes
<b>Directorate</b>							
Childrens Directorate - Transformation Funding	779	(779)	0	0	0	0	Budgeted drawdowns as per MTFS 2023-27.
Childrens Directorate - C&F ED	422	(422)	0	0	0	0	Budgeted drawdowns as per MTFS 2023-27.
<b>Childrens Social Care</b>							
Domestic Abuse Partnership	146	(146)	0	0	0	0	To sustain preventative services to vulnerable people as a result of partnership funding in previous years. Reserve is partnership funded, so balance is ringfenced or returned to partners.
<b>Strong Start, Family Help and Integration</b>							
Troubled Families Initiative ( <i>*ring-fenced reserve</i> )	1,949	(178)	1,771	(1,771)	0	0	Crewe Youth Zone and ACT have been assigned funding from shared outcomes of the Supporting Families Programme.
Public Sector Transformation – contribution to Early Youth Inclusion Fund	57	(57)	0	0	0	0	Revenue grant carried forward, to be fully utilised in year.
Complex Dependencies	21	(21)	0	0	0	0	Revenue grant carried forward, to be fully utilised in year.
<b>CHILDREN AND FAMILIES TOTAL</b>	<b>3,374</b>	<b>(1,603)</b>	<b>1,771</b>	<b>(1,771)</b>	<b>0</b>	<b>0</b>	

# **3** Corporate Policy Committee

## Contents

### Corporate Policy Committee Extracts

1. Allocation of Revenue and Capital Budgets
2. Approved Budget Policy Change items
3. Capital Programme
4. Earmarked Reserves

# Corporate Policy Committee

## 1. Allocation of Revenue and Capital Budgets

CORPORATE POLICY COMMITTEE - Summary					
Service Area	Revenue Budget			Capital Budget	Total Revenue and Capital Budget
	2024/25	2024/25	2024/25	2024/25	2024/25
	Expenditure	Income	Net		Net
	£000	£000	£000	£000	£000
Directorate	1,274		1,274	0	1,274
Finance and Customer Services	59,383	-47,030	12,353	2,069	14,422
Governance and Compliance Service	14,489	-3,559	10,930	0	10,930
Communications	700	-10	690	0	690
Human Resources	2,942	-460	2,482	0	2,482
ICT	30,668	-18,701	11,967	8,310	20,277
Policy and Change	1,960		1,960	0	1,960
<b>Total Cost of Service</b>	<b>111,416</b>	<b>-69,760</b>	<b>41,656</b>	<b>10,379</b>	<b>52,035</b>

## 2. Approved Budget Policy Change items

MTFS Section 1 Ref No	Detailed List of Approved Budget Changes – Service Budgets	Budget Consultation Reference	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
	<b>Corporate Policy Committee</b>		<b>+0.489</b>	<b>-1.389</b>	<b>+1.015</b>	<b>+0.915</b>
36	Reduce leadership and management costs	CP1	-0.540	-	-	-
37	Close the Emergency Assistance Scheme	CP2	-0.220	-	-	-
38	Reduce election costs and increase charges where possible	CP3	-0.150	+0.150	-	-
39	Accelerate Digital and other ICT Transformation	CP4	-0.250	+0.250	+0.100	-
40	Enforce prompt debt recovery and increase charges for costs	CP5	-0.150	-0.077	-	-
41	Other efficiencies and reductions across Corporate Services	CP6	-0.310	-0.010	-	-
42	Pension Costs Adjustment		-0.378	-0.396	-	-
43	Mitigation of reduction in the Dedicated Schools Grant		+0.136	-	-	-
44	Pay Inflation		+1.446	+0.893	+0.915	+0.915
45	Legal Services Capacity		+0.455	-	-	-
46	ICT Review 1		+0.450	-2.199	-	-
47	Workforce Strategy Review	NEW	TBC			
48	Parish Compacts	NEW	TBC			

# 3. Capital Programme

## Corporate Policy

## CAPITAL

CAPITAL PROGRAMME 2024/25 - 2027/28													
Scheme Description	Total Approved Budget £000	Forecast Expenditure					Total Forecast Budget 2024-28 £000	Forecast Funding					Total Funding £000
		Prior Years £000	Forecast Budget 2024/25 £000	Forecast Budget 2025/26 £000	Forecast Budget 2026/27 £000	Forecast Budget 2027/28 £000		Grants £000	External Contributions £000	Revenue Contributions £000	Capital Receipts £000	Prudential Borrowing £000	
<b>Committed Schemes</b>													
<b>ICT Services</b>													
Accelerate Digital	1,690	0	890	800	0	0	1,690	0	0	0	0	1,690	1,690
**Care Act Phase 2	6,314	4,956	1,358	0	0	0	1,358	0	0	0	0	1,358	1,358
Digital Customer Enablement	3,113	2,400	713	0	0	0	713	0	0	0	0	713	713
**ICT Device Replacement	1,912	912	1,000	0	0	0	1,000	0	0	0	0	1,000	1,000
ICT Hybrid Model	1,552	581	971	0	0	0	971	0	0	0	0	971	971
**IADM (Information Assurance and Data Management)	19,465	16,784	1,281	1,400	0	0	2,681	0	0	0	0	2,681	2,681
Infrastructure Investment Programme (IIP)	36,370	31,740	1,996	1,804	830	0	4,630	0	0	0	0	4,630	4,630
Vendor Management	1,006	906	100	0	0	0	100	0	0	0	0	100	100
<b>Total ICT Services Schemes</b>	<b>71,423</b>	<b>58,279</b>	<b>8,310</b>	<b>4,004</b>	<b>830</b>	<b>0</b>	<b>13,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,144</b>	<b>13,144</b>
<b>Finance &amp; Customer Services</b>													
**Core Financials	11,317	9,514	808	698	297	0	1,803	0	0	0	0	1,803	1,803
**Strategic Capital Projects	15,588	11,430	1,261	1,500	1,397	0	4,158	0	0	0	0	4,158	4,158
**Vendor Management - Phase 2	320	19	0	301	0	0	301	0	0	0	0	301	301
<b>Total Finance &amp; Customer Services Schemes</b>	<b>27,224</b>	<b>20,963</b>	<b>2,069</b>	<b>2,499</b>	<b>1,694</b>	<b>0</b>	<b>6,261</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,261</b>	<b>6,261</b>
<b>Total Committed Schemes</b>	<b>98,647</b>	<b>79,242</b>	<b>10,379</b>	<b>6,503</b>	<b>2,524</b>	<b>0</b>	<b>19,405</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,405</b>	<b>19,405</b>
<b>Total Corporate Policy Schemes</b>	<b>98,647</b>	<b>79,242</b>	<b>10,379</b>	<b>6,503</b>	<b>2,524</b>	<b>0</b>	<b>19,405</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,405</b>	<b>19,405</b>

## 4. Earmarked Reserves

### Corporate Policy Committee

Name of Reserve	Opening Balance 1 April 2023 £000	Forecast Movement in Reserves 2023/24 £000	Opening Balance 1 April 2024 £000	Forecast Movement in Reserves 2024/25 £000	Transfer to General Fund Reserve £000	Final Balance 31 March 2025 £000	Notes
<b>Directorate</b>							
Corporate Directorate	1,356	(421)	935	0	(935)	0	To support a number of widespread projects within the Corporate Directorate. Future forecasts to be reviewed.
<b>Finance and Customer Services</b>							
Collection Fund Management *	17,819	(10,284)	7,535	(6,300)	(1,235)	0	To manage cash flow implications as part of the Business Rates Retention Scheme. Includes liabilities that will not be paid until future years.
Capital Financing Reserve *	12,886	(12,886)	0	0	0	0	To provide for financing of capital schemes, other projects and initiatives.
MTFS Reserve *	5,147	(4,761)	386	355	(741)	0	To support the financial strategy and risk management.
Section 151 Revenue Grants	558	(558)	0	0	0	0	Unspent specific use grant carried forward into 2023/24.
<b>Governance and Compliance</b>							
Insurance Reserve	4,976	0	4,976	0	(4,976)	0	To settle insurance claims and manage excess costs. Forecasts to be reviewed by service, but reserve cannot be given up.
Elections General	640	(640)	0	0	0	0	To provide funds for Election costs every 4 years. Anticipate reserve will be required in early 2024, but will be held until 2024/25 if election is delayed.
Brexit Funding	13	0	13	0	(13)	0	Residual balance to be reviewed.
<b>Human Resources</b>							
HR (CARE4CE Review, Culture Change, Pay realignment, Learning Mgt System)	59	0	59	0	(59)	0	To fund HR expenditure in relation to the Care4CE review, culture change programme, pay realignment and the Learning Management System.
Pay Structure (M Grade Review)	306	(306)	0	0	0	0	This scheme has now come to an end and the balance can be returned to General Fund.
<b>Policy and Change</b>							
Brighter Future Transformation Programme *	1,789	(1,299)	490	(20)	(470)	0	To fund the Council's four year transformation programme and its five outcomes of Culture; Estates and ICT systems; Customer Experience, Commercial Approach and Governance. £1.271m drawn down to date as per MTFS budget. However, there is some uncertainty regarding who controls this reserve and cannot get details of committed spend. To be reviewed.
<b>CORPORATE POLICY TOTAL</b>	<b>45,549</b>	<b>(31,155)</b>	<b>14,394</b>	<b>(5,965)</b>	<b>(8,429)</b>	<b>0</b>	

# **4** Economy and Growth Committee

## Contents

### Economy and Growth Committee Extracts

1. Allocation of Revenue and Capital Budgets
2. Approved Budget Policy Change items
3. Capital Programme
4. Earmarked Reserves

# Economy and Growth Committee

## 1. Allocation of Revenue and Capital Budgets

ECONOMY and GROWTH COMMITTEE - Summary					
Service Area	Revenue Budget			Capital Budget	Total Revenue and Capital Budget
	2024/25	2024/25	2024/25	2024/25	2024/25
	Expenditure	Income	Net		Net
	£000	£000	£000	£000	£000
Directorate	-597		-597	0	-597
Assets	1,757	-1,249	508	864	1,372
Growth and Enterprise Management	147		147	0	147
Facilities Management	18,650	-468	18,182	7,527	25,709
Farms	434	-785	-351	0	-351
Economic Development	2,292	-469	1,823	50,895	52,718
Housing	3,806	-529	3,277	10,736	14,013
Rural and Cultural Management	165		165	0	165
Tatton Park	5,214	-4,079	1,135	350	1,485
Public Rights of Way	869	-53	816	686	1,502
Cultural Economy	1,056		1,056	285	1,341
Countryside	1,204	-245	959	193	1,152
Visitor Economy	550	-350	200	8,727	8,927
Pay Inflation	622		622		622
<b>Total Cost of Service</b>	<b>36,169</b>	<b>-8,227</b>	<b>27,942</b>	<b>80,263</b>	<b>108,205</b>

## 2. Approved Budget Policy Change items

MTFS Section 1 Ref No	Detailed List of Approved Budget Changes – Service Budgets	Budget Consultation Reference	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
	<b>Economy and Growth Committee</b>		<b>+3.316</b>	<b>+1.184</b>	<b>+1.764</b>	<b>+0.440</b>
49	Service Restructures within Place based Services	EG1	-0.787	-	-	-
50	Reduce opening hours for main offices	EG2	-0.050	-	-	-
51	Office estate rationalisation		-0.550	-0.150	-	-
52	Tatton Park		-0.046	-	-	-
53	Transfer of Congleton Visitor Information Centre		-0.020	-	-	-
54	Pension costs adjustment		-0.157	-0.164	-	-
55	Tatton Park ticketing and electronic point of sale (EPOS) upgrade		+0.005	+0.001	+0.001	+0.001
56	Cultural		+0.020	+0.089	-	-
57	Property Information and Management System - Estates – Revenue Adjustment		+0.030	-	-	-
58	Housing		+0.035	-	-	-
59	Environmental Hub Waste Transfer Station		+0.040	-	-	-
60	Rural and Visitor Economy		+0.045	-0.021	-	-
61	Minimum energy efficiency standards (MEES) - Estates - Revenue Adjustment		+0.079	+0.023	-0.047	-0.055
62	Public Rights of Way Income Realignment		+0.115	-	-	-
	Pay Inflation	Original	+0.732	+0.418	+0.428	+0.428
63	Pay inflation	Revised post consultation	+0.788	+0.418	+0.428	+0.428
64	Crewe town centre maintenance and operation		+0.650	+0.352	+0.089	+0.066

MTFS Section 1 Ref No	Detailed List of Approved Budget Changes – Service Budgets	Budget Consultation Reference	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
65	Assets - Buildings and Operational		+3.119	+0.423	+1.481	-
66	Landfill Site Assessments revenue adjustment - Estates – CE Owned Landfill sites (53 sites) Review and Risk Assessment completions		-	+0.010	-	-
67	Tatton Park Estate Dwellings Refurbishment		-	+0.015	-	-
68	Improving Crewe Rented Housing Standards		-	+0.188	-0.188	-

# 3. Capital Programme

## Economy and Growth CAPITAL

CAPITAL PROGRAMME 2024/25 - 2027/28													
Scheme Description	Total Approved Budget £000	Forecast Expenditure					Total Forecast Budget 2024-28 £000	Forecast Funding					Total Funding £000
		Prior Years £000	Forecast Budget 2024/25 £000	Forecast Budget 2025/26 £000	Forecast Budget 2026/27 £000	Forecast Budget 2027/28 £000		Grants £000	External Contributions £000	Revenue Contributions £000	Capital Receipts £000	Prudential Borrowing £000	
<b>Committed Schemes</b>													
<b>Culture &amp; Tourism</b>													
Countryside Vehicles	1,579	733	193	219	217	217	845	0	0	845	0	0	845
Culture & Tourism S106 Schemes	379	112	267	0	0	0	267	8	259	0	0	0	267
**New Archives Premises	10,256	761	8,727	667	100	0	9,495	0	0	0	0	9,495	9,495
PROW CMM A6 MARR	100	65	35	0	0	0	35	35	0	0	0	0	35
Visitor Economy - Rural Shared Prosperity Fund	415	130	285	0	0	0	285	285	0	0	0	0	285
**Tatton Park Investment Phase 2	3,280	1,757	350	350	823	0	1,523	0	0	0	0	1,523	1,523
<b>Total Culture &amp; Tourism Committed Schemes</b>	<b>16,008</b>	<b>3,558</b>	<b>9,857</b>	<b>1,236</b>	<b>1,140</b>	<b>217</b>	<b>12,450</b>	<b>328</b>	<b>259</b>	<b>845</b>	<b>0</b>	<b>11,018</b>	<b>12,450</b>
<b>Economic Development</b>													
Crewe Towns Fund - Repurposing Our High Streets	1,450	265	541	644	0	0	1,185	1,185	0	0	0	0	1,185
Crewe Towns Fund - Flag Lane Baths	3,935	542	3,393	0	0	0	3,393	3,393	0	0	0	0	3,393
Crewe Towns Fund - Mill Street Corridor	3,620	778	2,043	798	0	0	2,841	2,841	0	0	0	0	2,841
Crewe Towns Fund - Mirion St	732	130	603	0	0	0	603	603	0	0	0	0	603
Crewe Towns Fund - Crewe Youth Zone non-grant costs	351	148	203	0	0	0	203	203	0	0	0	0	203
History Centre Public Realm & ICV (Crewe Towns Fund)	380	10	0	370	0	0	370	370	0	0	0	0	370
Handforth Garden Village s106 Obligations	6,841	0	0	3,000	3,841	0	6,841	0	0	0	0	6,841	6,841
Handforth Heat Network	13,219	86	594	50	450	12,039	13,133	2,518	7,428	0	0	3,187	13,133
**Demolition of Crewe Library & Concourse	3,396	1,017	2,379	0	0	0	2,379	856	0	0	0	1,523	2,379
Future High Street Funding - CEC Innovation Centre	3,973	1,362	2,611	0	0	0	2,611	2,611	0	0	0	0	2,611
Future High Street Funding - Christ Church Innovation Centre	80	80	0	0	0	0	0	0	0	0	0	0	0
Crewe Town Centre Regeneration	32,303	31,073	1,229	0	0	0	1,229	0	0	0	0	1,229	1,229
**Macclesfield Town Centre	2,219	1,861	358	0	0	0	358	0	0	0	0	358	358
**South Macclesfield Development Area	34,630	3,382	11,248	20,000	0	0	31,248	10,000	10,000	0	11,248	0	31,248
North Cheshire Garden Village	57,866	8,402	18,989	30,475	0	0	49,464	18,921	0	0	21,568	8,975	49,464
**Leighton Green	2,096	1,564	532	0	0	0	532	0	0	0	0	532	532
Connecting Cheshire Phase 3	8,000	600	1,500	2,000	1,950	1,950	7,400	0	7,400	0	0	0	7,400
Connecting Cheshire 2020	9,250	6,012	2,238	1,000	0	0	3,238	3,238	0	0	0	0	3,238
UK Shared Prosperity Fund - Core	950	301	649	0	0	0	649	649	0	0	0	0	649
<b>Total Economic Development Committed Schemes</b>	<b>185,292</b>	<b>57,614</b>	<b>49,111</b>	<b>58,337</b>	<b>6,241</b>	<b>13,989</b>	<b>127,678</b>	<b>47,389</b>	<b>24,828</b>	<b>0</b>	<b>32,816</b>	<b>22,646</b>	<b>127,678</b>
<b>Facilities Management</b>													
PSDS - 3B - Lot 1	3,278	200	2,078	1,000	0	0	3,078	1,815	0	0	0	1,263	3,078
PSDS - 3B - Lot 3 (schools)	4,946	4,572	375	0	0	0	375	0	0	375	0	0	375
**Septic Tanks	636	285	351	0	0	0	351	0	0	0	0	351	351
Schools Capital Maintenance	6,956	6,478	479	0	0	0	479	479	0	0	0	0	479
**Corporate Landlord - Operational	1,027	997	30	0	0	0	30	0	0	0	0	30	30
**Premises Capital (FM)	38,989	33,020	3,500	2,469	0	0	5,969	0	0	0	0	5,969	5,969
Poynton Pool Spillway	1,380	638	715	27	0	0	742	0	0	0	0	742	742
<b>Total Facilities Management Committed Schemes</b>	<b>57,213</b>	<b>46,190</b>	<b>7,527</b>	<b>3,496</b>	<b>0</b>	<b>0</b>	<b>11,023</b>	<b>2,294</b>	<b>0</b>	<b>375</b>	<b>0</b>	<b>8,355</b>	<b>11,023</b>

CAPITAL PROGRAMME 2024/25 - 2027/28

Scheme Description	Total Approved Budget £000	Forecast Expenditure					Total Forecast Budget 2024-28 £000	Forecast Funding					Total Funding £000
		Prior Years £000	Forecast Budget 2024/25 £000	Forecast Budget 2025/26 £000	Forecast Budget 2026/27 £000	Forecast Budget 2027/28 £000		Grants £000	External Contributions £000	Revenue Contributions £000	Capital Receipts £000	Prudential Borrowing £000	
<b>Committed Schemes</b>													
<b>Estates</b>													
Malkins Bank Landfill Site	1,360	676	684	0	0	0	684	0	0	0	0	684	684
**Farms Strategy	2,910	1,700	180	310	180	540	1,210	0	0	0	1,210	0	1,210
<b>Total Estates Committed Schemes</b>	<b>4,270</b>	<b>2,376</b>	<b>864</b>	<b>310</b>	<b>180</b>	<b>540</b>	<b>1,894</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,210</b>	<b>684</b>	<b>1,894</b>
<b>Housing</b>													
Home Upgrade Grant Phase 2	6,210	1,553	4,658	0	0	0	4,658	4,658	0	0	0	0	4,658
Crewe Towns Fund - Warm and Healthy Homes	2,126	30	707	1,389	0	0	2,096	2,096	0	0	0	0	2,096
Green Homes Grant	3,103	2,620	483	0	0	0	483	483	0	0	0	0	483
**Home Repairs Vulnerable People	1,285	768	258	258	0	0	516	0	0	0	0	516	516
Disabled Facilities	21,418	10,189	3,287	2,342	2,800	2,800	11,229	10,302	0	0	0	928	11,229
Temporary Accommodation	1,178	1,088	90	0	0	0	90	0	0	90	0	0	90
Gypsy and Traveller Sites	4,136	2,884	1,252	0	0	0	1,252	175	0	0	0	1,077	1,252
<b>Total Housing Committed Schemes</b>	<b>39,456</b>	<b>19,131</b>	<b>10,736</b>	<b>3,989</b>	<b>2,800</b>	<b>2,800</b>	<b>20,325</b>	<b>17,714</b>	<b>0</b>	<b>90</b>	<b>0</b>	<b>2,521</b>	<b>20,325</b>
<b>Total Committed Schemes</b>	<b>302,240</b>	<b>128,869</b>	<b>78,095</b>	<b>67,368</b>	<b>10,361</b>	<b>17,546</b>	<b>173,371</b>	<b>67,724</b>	<b>25,087</b>	<b>1,310</b>	<b>34,026</b>	<b>45,224</b>	<b>173,371</b>
<b>New Schemes</b>													
<b>Culture &amp; Tourism</b>													
**Green Structures Investment	384	0	384	0	0	0	384	0	0	0	0	384	384
<b>Economic Development</b>													
Nantwich Town Centre Public Realm Improvements	100	0	100	0	0	0	100	0	100	0	0	0	100
Macclesfield Indoor Market Refurbishment (MIMR)	1,269	0	1,269	0	0	0	1,269	1,269	0	0	0	0	1,269
Macclesfield on Foot (MOF)	415	0	415	0	0	0	415	415	0	0	0	0	415
<b>Total Economic Development New Schemes</b>	<b>2,168</b>	<b>0</b>	<b>2,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,168</b>	<b>1,684</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>384</b>	<b>2,168</b>
<b>Total Economy and Growth Schemes</b>	<b>304,408</b>	<b>128,869</b>	<b>80,264</b>	<b>67,368</b>	<b>10,361</b>	<b>17,546</b>	<b>175,539</b>	<b>69,409</b>	<b>25,187</b>	<b>1,310</b>	<b>34,026</b>	<b>45,608</b>	<b>175,539</b>

## 4. Earmarked Reserves

### Economy and Growth Committee

Name of Reserve	Opening Balance 1 April 2023 £000	Forecast Movement in Reserves 2023/24 £000	Opening Balance 1 April 2024 £000	Forecast Movement in Reserves 2024/25 £000	Transfer to General Fund Reserve £000	Final Balance 31 March 2025 £000	Notes
<b>Directorate</b>							
Place Directorate	1,722	(1,249)	473	(473)	0	0	To support a number of widespread projects within the Place Directorate. A significant number of these projects are expected to be fully utilised in year, with the remaining reserve to be fully used in 2024/25.
Investment (Sustainability)	648	(221)	427	(427)	0	0	To support investment that can increase longer term financial independence and stability of the Council. Forecasts based on timelines for individual projects making up the reserve.
<b>Growth and Enterprise</b>							
Legal Proceedings	228	(124)	104	(104)	0	0	To enable legal proceedings on land and property matters. Hard to gauge the pace of cases but this is the anticipated amount based on current costs.
Investment Portfolio	361	174	535	175	(710)	0	Reserve being built up to be used in the future if the site is vacated. Current lease extends beyond 2026.
Homelessness & Housing Options - Revenue Grants	130	(130)	0	0	0	0	To cover costs of purchase and refurbishment of properties to be used as temporary accommodation to house vulnerable families. Remaining portion of historic grants - not been used due to high levels of ringfenced Homeless Prevention & Rough Sleepers Grants being utilised.
Tatton Park Trading Reserve	0	128	128	0	(128)	0	Ringfenced Trading Reserve used to support projects and overall position at Tatton Park.
Royal Arcade Crewe	20	(20)	0	0	0	0	Original purpose was to fund vacant possession related costs for the Royal Arcade until demolition. The balance will now be used to pay for ongoing rates and maintenance costs for Crewe Bus station.
<b>ECONOMY AND GROWTH TOTAL</b>	<b>3,109</b>	<b>(1,442)</b>	<b>1,667</b>	<b>(829)</b>	<b>(838)</b>	<b>0</b>	

# **5** Environment and Communities Committee

## Contents

### Environment and Communities Committee Extracts

1. Allocation of Revenue and Capital Budgets
2. Approved Budget Policy Change items
3. Capital Programme
4. Earmarked Reserves

# Environment and Communities Committee

## 1. Allocation of Revenue and Capital Budgets

ENVIRONMENT and COMMUNITIES COMMITTEE - Summary					
Service Area	Revenue Budget			Capital Budget	Total Revenue and Capital Budget
	2024/25	2024/25	2024/25	2024/25	2024/25
	Expenditure	Income	Net		Net
	£000	£000	£000	£000	£000
Director of Environmental & Neighbourhood Services	142		142		142
Development Management	4,358	-2,767	1,591		1,591
Building Control	1,185	-919	266		266
Local Land Charges and Planning Support	713	-546	167		167
Strategic Planning	1,107		1,107	21	1,128
Neighbourhood Planning	273	-215	58		58
Environmental - Commissioning ANSA	41,691	-954	40,737	9,038	49,775
Environmental - Commissioning Orbitas	2,019	-2,857	-838	525	-313
Environmental - Management Services	2,055	-5,097	-3,042	6,494	3,452
Regulatory Services	4,018	-1,274	2,744		2,744
Libraries	3,631	-560	3,071		3,071
Leisure Commissioning	1,430	-1,305	125	2,900	3,025
Emergency Planning	230	-59	171		171
Head of Neighbourhood Services & ASB/CEO	729	-89	640		640
Pay Inflation	1,710		1,710		1,710
<b>Total Cost of Service</b>	<b>65,291</b>	<b>-16,642</b>	<b>48,649</b>	<b>18,978</b>	<b>67,627</b>

## 2. Approved Budget Policy Change items

MTFS Section 1 Ref No	Detailed List of Approved Budget Changes – Service Budgets	Budget Consultation Reference	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
	<b>Environment and Communities Committee</b>		<b>-0.052</b>	<b>+2.122</b>	<b>+1.386</b>	<b>+1.699</b>
69	Refresh wholly owned company overheads and contributions	EC1	-1.000	+0.800	-	-
70	Strategic Leisure Review (Stage 2)	EC2	-1.305	+0.403	-0.203	-0.166
71	Mitigate the impact of contract inflation and tonnage growth	EC3a (split)	-0.490	-	-	-
72	Emergency reduction of Household Waste Recycling Centres (HWRC) to four core sites	EC3b (split)	-0.263	+0.263		
73	Libraries Strategy	EC4	-0.365	-0.250	-	-
74	Reduce costs of street cleansing operations	EC5	-0.200	-	-	-
75	Reduce revenue impact of carbon reduction capital schemes	EC6	-0.336	-0.419	-	-
76	Increase Garden Waste charges to recover costs	EC7	-0.045	-0.134	-	-
77	MTFS 80 (Feb 23) - Waste Disposal - Contract Inflation and Tonnage Growth (updated forecast)		+3.577	+0.864	+0.577	+0.903
	Pay Inflation – CEC & ASDV	Original	+1.944	+0.938	+0.962	+0.962
78	Pay Inflation – CEC & ASDV	Revised post consultation	+1.861	+0.938	+0.962	+0.962
79	Pension Costs Adjustment		-0.151	-0.159	-	-
80	MTFS 90 (Feb 23) Strategic Leisure Review		+1.250	-	-	-
81	MTFS 91 (Feb 23) – Green Spaces Maintenance Review		-0.200	-	-	-
82	MTFS 92 (Feb 23) - Review Waste Collection Service - Green Waste		-3.150	-	-	-

MTFS Section 1 Ref No	Detailed List of Approved Budget Changes – Service Budgets	Budget Consultation Reference	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
83	Review MTFS 92 (Feb 23) Garden waste subscription financial model in line with latest subscription levels and with actual observed position on any waste migration		-0.429	-	-	-
84	MTFS 93 (Feb 23) Libraries - Service Review		-0.200	-	-	-
85	Explore a Trust delivery model for Libraries and other services		+0.150	-0.350	-	-
86	CCTV		-0.030	-	-	-
87	Congleton Town Council Collaboration Agreement – Grounds Maintenance		-0.062	-	-	-
88	Closed Cemeteries		+0.005	+0.005	+0.005	-
89	Environmental Hub maintenance		+0.023	+0.018	+0.012	-
90	Review Closed Landfill Sites		+0.300*	-	-	-
91	Land Charge Income Adjustment		+0.050	+0.147	-	-
92	Building Control Income Alignment		+0.203	-	-	-
93	Local Plan Review		+0.255	-0.160	+0.033	-
94	Planning income		+0.400	-	-	-
95	Planning Service Restructure		-	+0.300	-	-
	Review of Household Waste Recycling Centres	Original	-	-0.244		
96	Review of Household Waste Recycling Centres	Revised post consultation	+0.100	-0.144	-	-

\* Item represented a one-off saving in 2023/24. As it is not a permanent part of the budget, the value of the proposal is reversed in 2024/25.

### 3. Capital Programme

Environment and Communities											CAPITAL		
CAPITAL PROGRAMME 2024/25 - 2027/28													
Scheme Description	Total Approved Budget £000	Forecast Expenditure					Total Forecast Budget 2024-28 £000	Forecast Funding					Total Funding £000
		Prior Years £000	Forecast Budget 2024/25 £000	Forecast Budget 2025/26 £000	Forecast Budget 2026/27 £000	Forecast Budget 2027/28 £000		Grants £000	External Contributions £000	Revenue Contributions £000	Capital Receipts £000	Prudential Borrowing £000	
<b>Committed Schemes</b>													
<b>Environment Services</b>													
Booth Bed Lane, Goostrey	140	0	140	0	0	0	140	100	40	0	0	0	140
Bosley Village Play Area	20	0	20	0	0	0	20	0	20	0	0	0	20
Browns Lane Play Area	12	0	12	0	0	0	12	0	12	0	0	0	12
Carnival Fields	42	0	42	0	0	0	42	0	42	0	0	0	42
**Carbon Offset Investment	450	0	150	300	0	0	450	0	0	0	0	450	450
Chelford Village Hall Open Space and Sport Improvements	51	36	15	0	0	0	15	0	15	0	0	0	15
Chelford Village Hall Phase 2	61	0	61	0	0	0	61	0	61	0	0	0	61
Crewe Towns Fund - Cumberland Arena	2,392	125	1,442	825	0	0	2,267	2,267	0	0	0	0	2,267
Crewe Towns Fund - Valley Brook Green Corridor	3,339	299	2,400	640	0	0	3,040	3,040	0	0	0	0	3,040
Crewe Towns Fund - Pocket Parks	1,272	453	425	393	0	0	819	819	0	0	0	0	819
Elworth Park	52	0	52	0	0	0	52	0	52	0	0	0	52
Fleet EV Transition	6,897	1,200	2,396	3,301	0	0	5,697	0	0	0	0	5,697	5,697
Fleet Vehicle Electric Charging	585	175	314	96	0	0	410	0	0	0	0	410	410
Future High Street Funding - Sustainable Energy Network	200	0	200	0	0	0	200	200	0	0	0	0	200
Green Investment Scheme (Solar Farm)	3,950	2,515	1,429	6	0	0	1,435	0	0	0	0	1,435	1,435
Household Waste Recycling Centres	771	0	756	15	0	0	771	0	0	0	0	771	771
Jim Evison Playing Fields	161	0	161	0	0	0	161	0	161	0	0	0	161
Litter and Recycling Bins	72	0	25	25	22	0	72	0	0	0	0	72	72
Longridge Contaminated Land	20	0	20	0	0	0	20	0	20	0	0	0	20
Longridge Open Space Improvement Project	68	0	68	0	0	0	68	0	68	0	0	0	68
Macclesfield Chapel Refurbishment	429	22	407	0	0	0	407	0	0	0	0	407	407
Main Road, Langley	259	0	259	0	0	0	259	0	259	0	0	0	259
Newtown Sports Facilities Improvements	99	86	13	0	0	0	13	0	13	0	0	0	13
**Park Development Fund	212	0	36	89	87	0	212	0	0	0	0	212	212
Park Lane, Poynton	39	0	39	0	0	0	39	0	39	0	0	0	39
Park Play, Meriton Road & Stanley Hall	10	0	10	0	0	0	10	0	10	0	0	0	10
Queens Park Bowling Green	17	0	17	0	0	0	17	0	17	0	0	0	17
Rotherhead Drive Open Space and Play Area	148	120	7	7	7	7	28	0	28	0	0	0	28
**Solar Energy Generation	14,062	0	1,960	10,800	1,302	0	14,062	0	0	0	0	14,062	14,062
Stanley Hall	55	0	55	0	0	0	55	20	35	0	0	0	55
The Carrs Improvement Project	61	0	61	0	0	0	61	0	61	0	0	0	61
The Moor, Knutsford	36	0	36	0	0	0	36	0	17	0	0	19	36
Tytherington Public Art	10	0	10	0	0	0	10	0	10	0	0	0	10
West Park, Macclesfield	102	0	102	0	0	0	102	0	102	0	0	0	102
Wilmslow Town Council - Villas	81	0	81	0	0	0	81	0	47	0	0	34	81
Woodland South of Coppice Way, Handforth	16	0	16	0	0	0	16	0	16	0	0	0	16
<b>Total Environment Services Schemes</b>	<b>36,193</b>	<b>5,031</b>	<b>13,240</b>	<b>16,497</b>	<b>1,418</b>	<b>7</b>	<b>31,162</b>	<b>6,445</b>	<b>1,147</b>	<b>0</b>	<b>0</b>	<b>23,570</b>	<b>31,162</b>

CAPITAL PROGRAMME 2024/25 - 2027/28

Scheme Description	Total Approved Budget £000	Forecast Expenditure					Total Forecast Budget 2024-28 £000	Forecast Funding					Total Funding £000
		Prior Years £000	Forecast Budget 2024/25 £000	Forecast Budget 2025/26 £000	Forecast Budget 2026/27 £000	Forecast Budget 2027/28 £000		Grants £000	External Contributions £000	Revenue Contributions £000	Capital Receipts £000	Prudential Borrowing £000	
<b>Committed Schemes</b>													
<b>Planning Services</b>													
Regulatory Services & Environmental Health ICT System	309	288	21	0	0	0	21	0	0	0	0	21	21
<b>Total Planning Services</b>	<b>309</b>	<b>288</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>21</b>
<b>Total Committed Schemes</b>	<b>36,502</b>	<b>5,319</b>	<b>13,261</b>	<b>16,497</b>	<b>1,418</b>	<b>7</b>	<b>31,183</b>	<b>6,445</b>	<b>1,147</b>	<b>0</b>	<b>0</b>	<b>23,591</b>	<b>31,183</b>
<b>New Schemes</b>													
<b>Environment Services</b>													
Closed Cemeteries	152	0	117	17	18	0	152	0	0	0	0	152	152
Review of Household Waste Recycling Centres	2,000	0	0	2,000	0	0	2,000	0	0	0	0	2,000	2,000
Strategic Leisure Review	3,400	0	2,900	500	0	0	3,400	0	0	0	0	3,400	3,400
Weekly Food Waste collections	2,700	0	2,700	0	0	0	2,700	2,700	0	0	0	0	2,700
<b>Total New Schemes</b>	<b>8,252</b>	<b>0</b>	<b>5,717</b>	<b>2,517</b>	<b>18</b>	<b>0</b>	<b>8,252</b>	<b>2,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,552</b>	<b>8,252</b>
<b>Total Environment and Communities Schemes</b>	<b>44,754</b>	<b>5,319</b>	<b>18,978</b>	<b>19,014</b>	<b>1,436</b>	<b>7</b>	<b>39,435</b>	<b>9,145</b>	<b>1,147</b>	<b>0</b>	<b>0</b>	<b>29,143</b>	<b>39,435</b>

## 4. Earmarked Reserves

### Environment and Communities Committee

Name of Reserve	Opening Balance 1 April 2023 £000	Forecast Movement in Reserves 2023/24 £000	Opening Balance 1 April 2024 £000	Forecast Movement in Reserves 2024/25 £000	Transfer to General Fund Reserve £000	Final Balance 31 March 2025 £000	Notes
<b>Environment and Neighbourhood Services</b>							
Strategic Planning	568	0	568	(287)	(281)	0	To meet costs associated with the Local Plan - site allocations, minerals and waste DPD.
Trees / Structures Risk Management	166	(56)	110	(55)	(55)	0	New reserve to respond to increases in risks relating to the environment, in particular the management of trees, structures and dealing with adverse weather events.
Spatial Planning - revenue grant	89	(47)	42	(14)	(28)	0	Funding IT costs over 4 years.
Neighbourhood Planning	82	0	82	(41)	(41)	0	To match income and expenditure.
Air Quality	36	(19)	17	(17)	0	0	Air Quality Management - DEFRA Action Plan. Relocating electric vehicle chargepoint in Congleton.
Street Cleansing	26	(26)	0	0	0	0	Committed expenditure on voluntary litter picking equipment and electric blowers.
Community Protection	17	(17)	0	0	0	0	£4k illicit tobacco grant; £13k Natasha's Law grant.
Licensing Enforcement	8	(8)	0	0	0	0	Three year reserve to fund a third party review and update of the Cheshire East Council Taxi Licensing Enforcement Policies.
Flood Water Management (Emergency Planning)	2	0	2	(2)	0	0	Plans to draw down the reserve in 2023/24 relating to Public Information Works.
<b>ENVIRONMENT AND COMMUNITIES TOTAL</b>	<b>994</b>	<b>(173)</b>	<b>821</b>	<b>(416)</b>	<b>(405)</b>	<b>0</b>	

# **6** Finance Sub-Committee

## **Contents**

### **Finance Sub Committee Extracts**

- 1. Allocation of Revenue and Capital Budgets**
- 2. Approved Budget Policy Change items**

# Finance Sub-Committee

## 1. Allocation of Revenue and Capital Budgets

FINANCE SUB COMMITTEE - Summary					
Service Area	Revenue Budget			Capital Budget	Total Revenue and Capital Budget
	2024/25	2024/25	2024/25	2024/25	2024/25
	Expenditure	Income	Net		Net
	£000	£000	£000	£000	£000
Capital Financing	31,008	-2,500	28,508	0	28,508
Income from Use of Capital Receipts		-1,000	-1,000	0	-1,000
Transfer to/(from) Earmarked Reserves	-12,232		-12,232	0	-12,232
Bad Debt Provision	-50		-50	0	-50
Other Income / Expenditure	1		1	0	1
<b>Total Cost of Service</b>	<b>18,727</b>	<b>-3,500</b>	<b>15,227</b>	<b>0</b>	<b>15,227</b>

## 2. Approved Budget Policy Change items

MTFS Section 1 Ref No	Detailed List of Approved Budget Changes – Central Budgets	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
	<b>Finance Sub-Committee</b>	<b>-19.667</b>	<b>22.141</b>	<b>2.232</b>	<b>0.432</b>
113	Capital Financing - Minimum Revenue Provision	+9.508	+14.528	+14.058	+12.698
114	Central Bad Debt Provision adjustment	+0.600	-	-	-
115	Use of Earmarked Reserves – MTFS Reserve*	+0.255	-0.255	-	-
115	MTFS Reserve – reversal of 2023/24 use**	+1.536			
116	Collection Fund Reserve - Use of Earmarked Reserves*	-0.834	+0.834	-	-
116	Collection Fund Reserve – reversal of 2023/24 use of reserves**	+2.234			
117	Brighter Futures Transformation – reversal of 2023/24 use of reserves**	+1.271	-	-	-
118	Use of General Reserves – Fund in-year budget shortfall [NEW]	-11.654	+11.654	-	-
119	Council Tax - % increase	-13.527	-8.542	-8.891	-9.287
120	Council Tax – Base increase	-2.461	-3.162	-2.935	-2.979
121	Business Rates Retention Scheme – use of S31 compensation grants	-1.350	-	-	-
122	Unring-fenced Grants + Revenue Support Grant	-5.245	7.084	-	-
123	Council Tax and Business Rates Collection [NEW]	TBC			
124	Council Tax Support [NEW]		TBC		

# **7** Highways and Transport Committee

## Contents

### Highways and Transport Committee Extracts

1. Allocation of Revenue and Capital Budgets
2. Approved Budget Policy Change items
3. Capital Programme
4. Earmarked Reserves

# Highways and Transport Committee

## 1. Allocation of Revenue and Capital Budgets

HIGHWAYS and TRANSPORT COMMITTEE - Summary					
	Revenue Budget			Capital Budget	Total Revenue and Capital Budget
	2024/25			2024/25	2024/25
Service Area	Expenditure £000	Income £000	Net £000	£000	Net £000
Car Parking	2,145	-6,009	-3,864	941	-2,923
Strategic Transport	6,800	-503	6,297	2,063	8,360
ANSA Transport Commission	1,152		1,152	0	1,152
Highways	16,687	-5,110	11,577	23,276	34,853
HS2	535	-86	449	0	449
Highways & Infrastructure Director	144		144	0	144
Infrastructure	919	-1,131	-212	40,171	39,959
Pay Inflation	287		287	0	287
<b>Total Cost of Service</b>	<b>28,669</b>	<b>-12,839</b>	<b>15,830</b>	<b>66,452</b>	<b>82,282</b>

## 2. Approved Budget Policy Change items

MTFS Section 1 Ref No	Detailed List of Approved Budget Changes – Service Budgets	Budget Consultation Reference	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m
	<b>Highways and Transport Committee</b>		<b>+4.869</b>	<b>+1.457</b>	<b>+1.976</b>	<b>+2.404</b>
97	Highway maintenance savings	HT1	-0.750	-	-	-
98	Introduce annual increases to car parking charges	HT2	-0.150	-0.450	-	-
99	Pension Costs Adjustment		-0.052	-0.055	-	-
100	Highways		-0.031	-	-	-
101	Safe Haven outside schools (Parking)		-0.023	+0.010	-	-
102	Transport and Infrastructure Strategy Team - Restructure		+0.120	-	-	-
	Pay Inflation	Original	+0.312	+0.152	+0.156	+0.156
103	Pay Inflation	Revised post consultation	+0.339	+0.152	+0.156	+0.156
104	Parking - PDA / Back Office System contract		+0.100	-0.030	-	-
105	Flood and Water Management Act 2010 SuDS & SABs Schedule 3 Implementation		+0.100	-0.050	+0.050	+0.050
106	Energy saving measures from streetlights		+0.242	-	-	-
107	Parking		+0.245	-0.970	-	-
108	Highways Revenue Services		+2.479	+2.654	+2.118	+2.329
109	Local Bus		+2.250	-	-	-
110	FlexiLink Service Improvement Plan		-	+0.296	-0.298	-0.131
111	Highways Depot Improvements		-	-0.050	-0.050	-
112	Bus Stop Advertising Revenue Generation		-	-0.050	-	-

# 3. Capital Programme

Highways and Transport													CAPITAL
CAPITAL PROGRAMME 2024/25- 2027/28													
Scheme Description	Total Approved Budget £000	Forecast Expenditure					Total Forecast Budget 2024-28 £000	Forecast Funding					Total Funding £000
		Prior Years £000	Forecast Budget 2024/25 £000	Forecast Budget 2025/26 £000	Forecast Budget 2026/27 £000	Forecast Budget 2027/28 £000		Grants £000	External Contributions £000	Revenue Contributions £000	Capital Receipts £000	Prudential Borrowing £000	
<b>Committed Schemes</b>													
<b>Strategic Infrastructure</b>													
**A500 Dualling scheme	89,456	11,302	1,000	1,000	1,833	74,321	78,154	53,284	4,300	0	0	20,569	78,154
A50 / A54 Holmes Chapel	603	102	501	0	0	0	501	0	501	0	0	0	501
A54 / A533 Leadsmithy Street, Middlewich	563	202	361	0	0	0	361	0	361	0	0	0	361
**A6 MARR CMM Handforth	1,265	1,055	0	210	0	0	210	0	0	0	0	210	210
A6 MARR Technical Design	473	279	194	0	0	0	194	70	125	0	0	0	194
A556 Knutsford to Bowdon	504	406	98	0	0	0	98	0	98	0	0	0	98
Peacock Roundabout Junction	750	0	750	0	0	0	750	0	750	0	0	0	750
Congleton Link Road	88,443	72,125	3,525	4,229	1,950	6,614	16,318	316	13,457	0	0	2,545	16,318
Crewe Green Roundabout	7,500	7,113	190	197	0	0	387	0	387	0	0	0	387
**Flowerpot Phs 1 & Pinchpoint	10,037	1,518	415	7,413	691	0	8,519	2,051	1,950	0	0	4,518	8,519
Future High Street Funding - Adaptive Signals	509	509	0	0	0	0	0	0	0	0	0	0	0
Future High Street Funding - Flag Lane Link	1,558	1,183	25	350	0	0	375	375	0	0	0	0	375
Future High Street Funding - Southern Gateway	5,118	2,007	3,110	0	0	0	3,110	3,110	0	0	0	0	3,110
Highways & Infrastructure S106 Funded Schemes	2,072	860	1,122	89	0	0	1,212	283	928	0	0	0	1,212
Infrastructure Scheme Development	325	63	163	100	0	0	263	263	0	0	0	0	263
Middlewich Eastern Bypass	94,357	29,711	18,785	22,487	19,460	3,914	64,646	37,315	12,816	0	0	14,515	64,646
Mill Street Corridor - Station Link Project	1,534	100	1,434	0	0	0	1,434	850	284	0	0	300	1,434
North-West Crewe Package	51,366	43,192	5,638	435	435	1,667	8,175	0	8,175	0	0	0	8,175
Old Mill Road / The Hill Junction	1,325	313	1,012	0	0	0	1,012	0	1,012	0	0	0	1,012
Poynton Relief Road	52,657	46,966	1,708	396	2,202	1,385	5,691	0	4,691	0	1,000	0	5,691
Sydney Road Bridge	10,501	10,105	140	198	59	0	396	0	396	0	0	0	396
<b>Total Strategic Infrastructure Schemes</b>	<b>420,917</b>	<b>229,111</b>	<b>40,171</b>	<b>37,103</b>	<b>26,630</b>	<b>87,901</b>	<b>191,805</b>	<b>97,917</b>	<b>50,232</b>	<b>0</b>	<b>1,000</b>	<b>42,657</b>	<b>191,805</b>
<b>Highways</b>													
**A532 Safer Road Fund Scheme	1,223	923	300	0	0	0	300	201	0	0	0	99	300
A536 Safer Road Fund Scheme	2,404	2,334	70	0	0	0	70	70	0	0	0	0	70
**A537 Safer Road Fund Scheme	2,733	2,633	100	0	0	0	100	0	0	0	0	100	100
Air Quality Action Plan	473	438	35	0	0	0	35	20	0	0	0	15	35
Alderley Edge Bypass Scheme Implementation	60,611	60,383	228	0	0	0	228	0	0	0	0	228	228
Client Contract and Asset Mgmt	1,243	1,184	58	0	0	0	58	0	0	0	0	58	58
Footpath Maintenance - Slurry Sealing & Reconstruction Works	1,319	650	669	0	0	0	669	669	0	0	0	0	669
Local Highway Measures	7,602	7,402	200	0	0	0	200	0	0	0	0	200	200
Road Network & Linked Key Inf	83	78	5	0	0	0	5	5	0	0	0	0	5
**Winter Service Facility	999	739	130	130	0	0	260	0	0	0	0	260	260
<b>Total Highways Schemes</b>	<b>78,690</b>	<b>76,764</b>	<b>1,796</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>1,926</b>	<b>965</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>961</b>	<b>1,926</b>

CAPITAL PROGRAMME 2024/25- 2027/28													
Scheme Description	Total Approved Budget £000	Forecast Expenditure					Total Forecast Budget 2024-28 £000	Forecast Funding					Total Funding £000
		Prior Years £000	Forecast Budget 2024/25 £000	Forecast Budget 2025/26 £000	Forecast Budget 2026/27 £000	Forecast Budget 2027/28 £000		Grants £000	External Contributions £000	Revenue Contributions £000	Capital Receipts £000	Prudential Borrowing £000	
<b>Committed Schemes</b>													
<b>Strategic Transport &amp; Parking Services</b>													
Active Travel Fund	2,187	1,538	649	0	0	0	649	649	0	0	0	0	649
**Sustainable Travel Access Prog	3,574	2,411	1,163	0	0	0	1,163	616	309	0	0	238	1,163
Public Transport Infrastructure	1,269	1,213	56	0	0	0	56	56	0	0	0	0	56
Local LTP Strategy Studies	750	555	195	0	0	0	195	195	0	0	0	0	195
Digital Car Parking Solutions	140	93	20	27	0	0	47	0	0	0	0	47	47
Pay and Display Parking Meters	620	607	13	0	0	0	13	0	0	0	0	13	13
Car Parking Improvements (including residents parking)	322	266	13	43	0	0	56	0	0	10	0	46	56
<b>Total Strategic Transport &amp; Parking Services Schemes</b>	<b>8,862</b>	<b>6,683</b>	<b>2,109</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>2,180</b>	<b>1,516</b>	<b>309</b>	<b>10</b>	<b>0</b>	<b>345</b>	<b>2,180</b>
<b>Total Committed Schemes</b>	<b>508,468</b>	<b>312,557</b>	<b>44,076</b>	<b>37,304</b>	<b>26,630</b>	<b>87,901</b>	<b>195,911</b>	<b>100,397</b>	<b>50,540</b>	<b>10</b>	<b>1,000</b>	<b>43,963</b>	<b>195,911</b>
<b>New Schemes</b>													
<b>Highways</b>													
**Managing and Maintaining Highways	9,331	0	4,619	4,712	0	0	9,331	1,658	0	0	0	7,673	9,331
Pothole Funding	23,196	0	5,799	5,799	5,799	5,799	23,196	23,196	0	0	0	0	23,196
Integrated Block - LTP	8,012	0	2,003	2,003	2,003	2,003	8,012	8,012	0	0	0	0	8,012
**Maintenance Block - LTP	27,086	0	7,609	7,878	5,799	5,799	27,086	23,196	0	0	0	3,890	27,086
Incentive Fund - LTP	5,800	0	1,450	1,450	1,450	1,450	5,800	5,800	0	0	0	0	5,800
<b>Total Highways</b>	<b>73,425</b>	<b>0</b>	<b>21,480</b>	<b>21,842</b>	<b>15,051</b>	<b>15,051</b>	<b>73,425</b>	<b>61,862</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,563</b>	<b>73,425</b>
<b>Strategic Transport &amp; Parking Services</b>													
Car Parking Review	895	0	895	0	0	0	895	0	0	895	0	0	895
<b>Total Strategic Transport &amp; Parking Services</b>	<b>895</b>	<b>0</b>	<b>895</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>895</b>	<b>0</b>	<b>0</b>	<b>895</b>	<b>0</b>	<b>0</b>	<b>895</b>
<b>Total New Schemes</b>	<b>74,320</b>	<b>0</b>	<b>22,375</b>	<b>21,842</b>	<b>15,051</b>	<b>15,051</b>	<b>74,320</b>	<b>61,862</b>	<b>0</b>	<b>895</b>	<b>0</b>	<b>11,563</b>	<b>74,320</b>
<b>Total Highways &amp; Transport Schemes</b>	<b>582,788</b>	<b>312,557</b>	<b>66,452</b>	<b>59,146</b>	<b>41,681</b>	<b>102,952</b>	<b>270,231</b>	<b>162,259</b>	<b>50,540</b>	<b>905</b>	<b>1,000</b>	<b>55,526</b>	<b>270,231</b>

## 4. Earmarked Reserves

### Highways and Transport Committee

Name of Reserve	Opening Balance 1 April 2023 £000	Forecast Movement in Reserves 2023/24 £000	Opening Balance 1 April 2024 £000	Forecast Movement in Reserves 2024/25 £000	Transfer to General Fund Reserve £000	Final Balance 31 March 2025 £000	Notes
<b>Highways and Infrastructure</b>							
HS2	785	(400)	385	(200)	(185)	0	To support the Council's ongoing programme in relation to Government's HS2 investment across the borough and Transport for the North's Northern Powerhouse Rail Business Case.
Flood Recovery Works	400	(200)	200	(200)	0	0	To be utilised for repairs due to any adverse weather events.
Parking Pay and Display Machines / Parking Studies	178	(178)	0	0	0	0	Reserve to be used to implement the parking savings agreed in the February 2023 MTFS; to cover contract inflation for P&D machines and for new regulation from DfT on role of parking in decarbonising transport.
Highways Procurement Proj	104	(69)	35	(15)	(20)	0	To finance the development of the next Highway Service Contract. Depot mobilisation costs, split over 7 years from start of contract in 2018.
LEP-Local Transport Body	19	(19)	0	0	0	0	To fund the business case work for re-opening the Middlewich rail line. The remaining reserve will be fully required in 2023/24.
<b>HIGHWAYS AND TRANSPORT TOTAL</b>	<b>1,486</b>	<b>(866)</b>	<b>620</b>	<b>(415)</b>	<b>(205)</b>	<b>0</b>	

This page is intentionally left blank

**Appendix B - Draft Financial Reporting Timetable**

<b>Report</b>	<b>Financial Cycle</b>	<b>Committee</b>	<b>When</b>
Companies Financial Statements 2022/23	Reporting	Audit and Governance	May 2024
Service Budgets 2024/25	Planning	All Service Committees	June 2024
Local Government Pension Scheme and Cheshire Pension Fund	Reporting	Finance Sub Committee / Pension Committee	June 2024 / TBC
Medium Term Financial Strategy Assumptions and Reporting Cycle for 2025-29	Planning	Finance Sub Committee	June 2024
Financial Management Code - compliance with the Code	Reporting	Finance Sub Committee	June 2024
Financial Outturn 2023/24	Reporting	All Committees / Council	June 2024 July 2024 (Council)
Draft Statement of Accounts 2023/24	Reporting	Audit and Governance	July 2024
Companies Draft Statements of Accounts 2023/24	Reporting	Audit and Governance	July 2024
First Financial Review 2024/25	Monitoring	All Committees / Council	September / October 2024  October 2024 (Council)
Companies First Financial Review 2024/25	Monitoring	Finance Sub Shareholder Working Group	TBC
Medium Term Financial Planning Assumptions	Planning	Finance Sub Committee	September 2024

**Appendix B - Draft Financial Reporting Timetable**

<b>Report</b>	<b>Financial Cycle</b>	<b>Committee</b>	<b>When</b>
Final Statement of Accounts 2023/24	Reporting	Audit and Governance / Council	September 2024 October 2024 (Council)
Audit of Accounts 2023/24 - report from A&G Committee to Council on main items from the external auditors report	Reporting	Audit and Governance / Council	September 2024 October 2024 (Council)
Companies Audited Financial Statements 2023/24	Reporting	Audit and Governance / Council	September 2024 October 2024 (Council)
Medium Term Financial Strategy Consultation for 2025/26-2028/29 - launch	Planning	Corporate Policy Committee	October 2024
Financial Management Code - interim update	Monitoring	Finance Sub Committee	November 2024
Second Financial Review 2024/25	Monitoring	All Committees / Council	November 2024 December 2024 (Council)
Companies Second Financial Review 2024/25	Monitoring	Finance Sub Shareholder Working Group	TBC
Medium Term Financial Strategy Consultation 2025/26-2028/29 - committees to review their respective Service proposals	Planning	All Committees	November 2024
Cheshire Pension Fund Briefing (Financial Review 1)	Monitoring	Finance Sub Committee / Pension Committee	November 2024 / TBC

**Appendix B - Draft Financial Reporting Timetable**

<b>Report</b>	<b>Financial Cycle</b>	<b>Committee</b>	<b>When</b>
Council Tax Base 2025/26	Reporting	Corporate Policy Committee / Council	November 2024 December 2024 (Council)
Third Financial Review 2023/24	Monitoring	All Committees / Council	January / February 2025 February 2025 (Council)
Medium Term Financial Strategy Consultation 2024/25 to 2027/28 plus Provisional Settlement	Planning	All Committees	January / February 2025
MTFS Strategies - Treasury Mgt, Investment, Capital and Reserves	Planning	Finance Sub Committee / Council	January 2025 February 2025 (Council)
Cheshire Pension Fund Briefing (Financial Review 2)	Monitoring	Finance Sub Committee / Pension Committee	January 2025 / TBC
Companies Third Financial Review 2024/25	Monitoring	Finance Sub Shareholder Working Group	TBC
Medium Term Financial Strategy 2024/25-2027/28 - including any supplementary updates	Reporting	Corporate Policy Committee / Council	February 2025
Cheshire Pension Fund Briefing (Financial Review 3)	Monitoring	Finance Sub Committee / Pension Committee	March 2025 / TBC
Service Budgets 2025/26	Planning	Finance Sub Committee	March 2025

This page is intentionally left blank

OPEN

## Finance Sub-Committee

22 March 2024

### **CIPFA Financial Management Code (FM Code) Progress Update**

---

**Report of:** Alex Thompson: Director of Finance and Customer Services

**Report Reference No:** FSC/16/23-24

Ward(s) Affected: Not applicable.

#### **Purpose of Report**

- 1 This report provides an update on the Council's progress in implementing the Chartered Institute of Public Finance & Accountancy (CIPFA) Financial Management (FM) Code.

#### **Executive Summary**

- 2 This report provides an update on the FM Code, explains what the Code is, and why local authorities must comply with the guidance provided by CIPFA.
- 3 As set out in the previous update report to the Finance Sub-Committee on 2 November 2023, this further report reflects the Council's latest progress in implementing the CIPFA FM Code. Further to the November report, the initial officer high level assessment has been updated and reflected in the revised self-assessment format, for consistency and ease of review going forward.
- 4 A summary of the Council's overall draft assessment for 2023/24 is presented below with further details in Appendix 2.
- 5 In considering the overall draft assessment and prior to the Committee being asked to approve the self-assessment it is proposed that the Committee undertake a series of informal workshops in May / June 2024. These informal workshops will take the Committee through the principles / standards across two sessions, allowing members to

consider in more detail the self-assessment and any necessary actions that may be needed to bring any standard higher up the RAG ratings.

## RECOMMENDATIONS

The Finance Sub-Committee is recommended to:

1. Consider the contents of the report and the self-assessment against the principles of the CIPFA FM Code.
2. Note the current re-assessment position in Appendix 2 – Cheshire East Council's current level of compliance with the CIPFA Financial Management Code Framework.
3. Approve the proposal to hold two informal sessions in May / June for Finance Sub-Committee Members to review the draft self-assessment, and then to receive a report at the June 2024 meeting of the Finance Sub-Committee relating to approval of the self-assessment and action/improvement planning.

## Background

- 6 The Chartered Institute of Public Finance & Accountancy (CIPFA) launched a Financial Management Code (FM Code) in 2019 with an original implementation date scheduled for 2021/22. However, in recognition of the pressures that have been placed on local authorities in dealing with the coronavirus pandemic, CIPFA concluded that while the first year of compliance can remain as 2021/22, it can do so within a more flexible framework where a proportionate approach can be taken. In practice this means that adherence to some parts of the Code will demonstrate a direction of travel with reference made in the Annual Governance Statement in respect of the organisation's compliance with the principles of the FM Code.
- 7 The FM Code sets out seventeen standards of financial management for local authorities – these are referred to in Appendix 1. The FM Code is designed to support good practice in financial management and to assist local authorities to demonstrate their financial sustainability.
- 8 Local government finance in the UK is governed by legislation, regulation, and professional standards. The general financial management of a local authority, however, has not until now been

supported by a professional code. The Code was introduced in recognition of the exceptional financial circumstances faced by local authorities and due to fundamental weaknesses in financial management revealed in some organisations in recent years and concerns about the financial sustainability of some councils.

- 9 CIPFA's intention is that the FM Code will have the same standing as the Prudential Code for Capital Finance in Local Authorities (CIPFA, 2017), which promotes the financial sustainability of local authority capital expenditure and associated borrowing.
- 10 The FM Code itself does not have legislative backing, however it applies to all local authorities but recognises that some have different structures and legislative frameworks. Where compliance with the Code is not possible, adherence to the principles is still considered appropriate.

### **Responsibility**

- 11 Application of the FM Code is a professional responsibility of all finance staff and establishes how the Chief Financial Officer (CFO) demonstrates that they are meeting their statutory responsibility for sound financial administration.
- 12 However, CIPFA considers application of the Code to be the collective responsibility of each authority's organisational leadership team, not just the responsibility of the CFO or the finance team. For the purposes of the Code the 'Leadership Team' is defined as the collective group of elected members and senior officers. Therefore, for CEC it includes committees of the authority as well as senior officers.

### **Compliance**

- 13 It is for the individual authority to determine whether it meets the standards and to make any changes that may be required to ensure compliance. Authorities should be able to provide evidence that they have reviewed their financial management arrangements against the standards and that they have taken such action as may be necessary to comply with them.
- 14 It is important to note, also, that the financial management standards are minimum standards. Some authorities may feel that their own financial management arrangements exceed the standards set out in the FM Code.

## **CIPFA Principles of Good Financial Management**

- 15 The FM Code applies a principle-based approach. It does not prescribe the financial management processes that local authorities should adopt. Instead, it requires that an authority demonstrates that its processes satisfy the principles of good financial management for an authority of its size, responsibilities, and circumstances and that they are proportionate to the risks to the authority's financial sustainability posed by the twin pressures of scarce resources and the rising demands on services.
- 16 The underlying principles that inform the FM Code have been developed in consultation with senior practitioners across the sector and associated stakeholders. The principles have been designed to focus on an approach that will assist in determining whether, in applying standards of financial management, a local authority is financially sustainable.
- 17 The 6 Principles of Good Financial Management set out in the FM Code are:
- **Organisational leadership** – demonstrating a clear strategic direction based on a vision in which financial management is embedded into organisational culture.
  - **Accountability** – based on medium-term financial planning that drives the annual budget process supported by effective risk management, quality supporting data and whole life costs.
  - **Financial management** is undertaken with transparency at its core using consistent, meaningful, and understandable data, reported frequently with evidence of periodic officer action and elected member decision making.
  - Adherence to **professional standards** is promoted by the leadership team and is evidenced.
  - Sources of **assurance** are recognised as an effective tool mainstreamed into financial management, including political scrutiny and the results of external audit, internal audit and inspection.
  - The **long-term sustainability** of local services is at the heart of all financial management processes and is evidenced by prudent use of public resources.

### **CIPFA Financial Management Standards**

- 18 The FM Code sets out the seventeen CIPFA Financial Management Standards with detailed explanatory notes – a summary table is provided in Appendix 1.

## FM Code Self-Assessment

- 19 Cheshire East Council undertook an initial officer high level review exercise of the Council's process, procedures and governance arrangements to understand the baseline compliance against the FM Code and Standards.
- 20 This initial review indicated that the Council is generally complying with the overall principles of the CIPFA FM Code, with some improvements required in specific areas.
- 21 The interim report in November 2023 recommended a further re-assessment exercise to bring the Council's current processes and practices and governance arrangements up to date for the 2023/24 year. This assessment review will be led by the CFO in liaison with the Corporate Leadership Team and will be reported back to the Finance Sub-Committee in 2024.
- 22 This latest re-assessment exercise further develops the initial officer high level assessment to include a self-assessment RAG Rating for each standard. In addition, it provides a high-level action plan, to identify and address how improvements to those standards, that are not currently rated as green, will be made.
- 23 The self-assessment exercise to benchmark Cheshire East Council's current processes and practice against the FM Standards has been undertaken using a RAG Rating approach as set out below (also set out in Appendix 2).

<b>RAG Assessment</b>	<b>Description</b>
<b>5</b>	Achieves Best Practice
<b>4</b>	Substantial Compliance / Minor Areas of improvement
<b>3</b>	Reasonable Compliance / Some Areas of improvement
<b>2</b>	Minimum Compliance / Significant Areas of improvement
<b>1</b>	Does not meet requirements of the code

- 24 The following table summarises the self-assessment RAG Rating for each standard. A more detailed analysis per standard is provided in Appendix 2.

Table 1: Financial Management Code Summary Self-Assessment

Standard Reference	Financial Management Standard	RAG Rating
<b>Principle 1: Organisational Leadership</b> – demonstrating a clear strategic direction based on a vision in which financial management is embedded into organisational culture		
A	The leadership team can demonstrate that the services provided by the authority provide value for money.	3
B	The authority complies with the CIPFA Statement on the Role of the Chief Finance Officer in Local Government.	4
O	The leadership team monitors the elements of its balance sheet that pose a significant risk to its financial sustainability.	2
<b>Principle 2 : Accountability</b> – financial management is based on medium-term financial planning which drives the annual budget process supported by effective risk management, quality supporting data and whole life costs		
D	The authority applies the CIPFA/SOLACE Delivering Good Governance in Local Government: Framework (2016)	4
P	The chief finance officer has personal responsibility for ensuring that the statutory accounts provided to the local authority comply with the Code of Practice on Local Authority Accounting in the United Kingdom	4
Q	The presentation of the final outturn figures and variations from budget allow the leadership team to make strategic financial decisions.	4
<b>Principle 3: Transparency</b> – Financial management is undertaken with transparency at its core using consistent, meaningful and understandable data, reported frequently with evidence of periodic officer action and elected member decision making.		

Standard Reference	Financial Management Standard	RAG Rating
L	The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget	4
M	The authority uses an appropriate documented option appraisal methodology to demonstrate the value for money of its decisions.	3
<b>Principle 4: Standards</b> – Adherence to professional standards is promoted by the leadership team and is evidenced.		
H	The authority complies with the CIPFA Prudential Code for Capital Finance in Local Authorities	3
J	The authority complies with its statutory obligations in respect of the budget setting process	4
K	The budget report includes a statement by the chief finance officer on the robustness of the estimates and a statement of the adequacy of the proposed financial reserves	4
<b>Principle 5: Assurance</b> – Sources of assurance are recognised as an effective tool mainstreamed into financial management, including political scrutiny and the results of external audit, internal audit and inspection.		
C	The leadership team demonstrates in its actions and behaviours, responsibility for governance and internal control.	4
F	The authority has carried out a credible and transparent financial resilience assessment	3
N	The leadership team take action using reports, enabling it to identify and correct emerging risks to its budget strategy and financial sustainability.	3
<b>Principle 6: Sustainability</b> – The long-term sustainability of local services is at the heart of all financial management processes and is evidenced by prudent use of public resources.		

Standard Reference	Financial Management Standard	RAG Rating
E	The financial management style of the authority supports financial sustainability	3
G	The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members	4
I	The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members	3

- 25 This self-assessment exercise will need to continue to be carried out annually in future to demonstrate ongoing compliance with the FM Code. It is proposed that an interim update is provided to the Finance Sub-Committee each year.
- 26 Recognising that this self-assessment process is new to the Finance Sub-Committee Workplan, the proposed next step, prior to the Committee being asked to approve the 2023/24 self-assessment, is for the Committee to undertake a couple of informal workshops during May / June 2024. These informal workshops will take the Committee through the Principles / Standards at each session, allowing members to consider in more detail the self-assessment undertaken and consider the necessary actions that need to be addressed and built into a related action / improvement plan which will also form part of the Council's wider Transformation Plan. Such actions will be developed to address the improvements required to those standards that are not currently rated as 4- green.

## Implications and Comments

### *Monitoring Officer/Legal*

- 27 The FM Code itself does not currently have legislative backing, although CIPFA have set out their intention to pursue this. CIPFA's judgement is that compliance with the FM Code will assist local authorities to demonstrate that they are meeting existing important legislative requirements.
- 28 There are no legal implications arising directly from this report.

### *Section 151 Officer/Finance*

29 The delivery of strong financial management is fundamental to the delivery of the Council's strategic aims.

30 There are no direct financial implications arising from this report.

Policy

31 There are no Policy implications.

*Equality, Diversity and Inclusion*

32 There are no Equality, Diversity or Inclusion Implications.

*Human Resources*

33 There are no Human Resources Implications.

*Risk Management*

34 Failure to demonstrate compliance with the FM Code as described above could in future result in a qualification of the accounts which may lead to further audit costs in future as well as an adverse impact on the Councils reputation.

*Rural Communities*

35 There are no Rural Communities implications.

*Children and Young People including Cared for Children, care leavers and Children with special educational needs and disabilities (SEND)*

36 There are no Children and Young People including Cared for Children, care leavers and Children with special educational needs and disabilities (SEND) Implications.

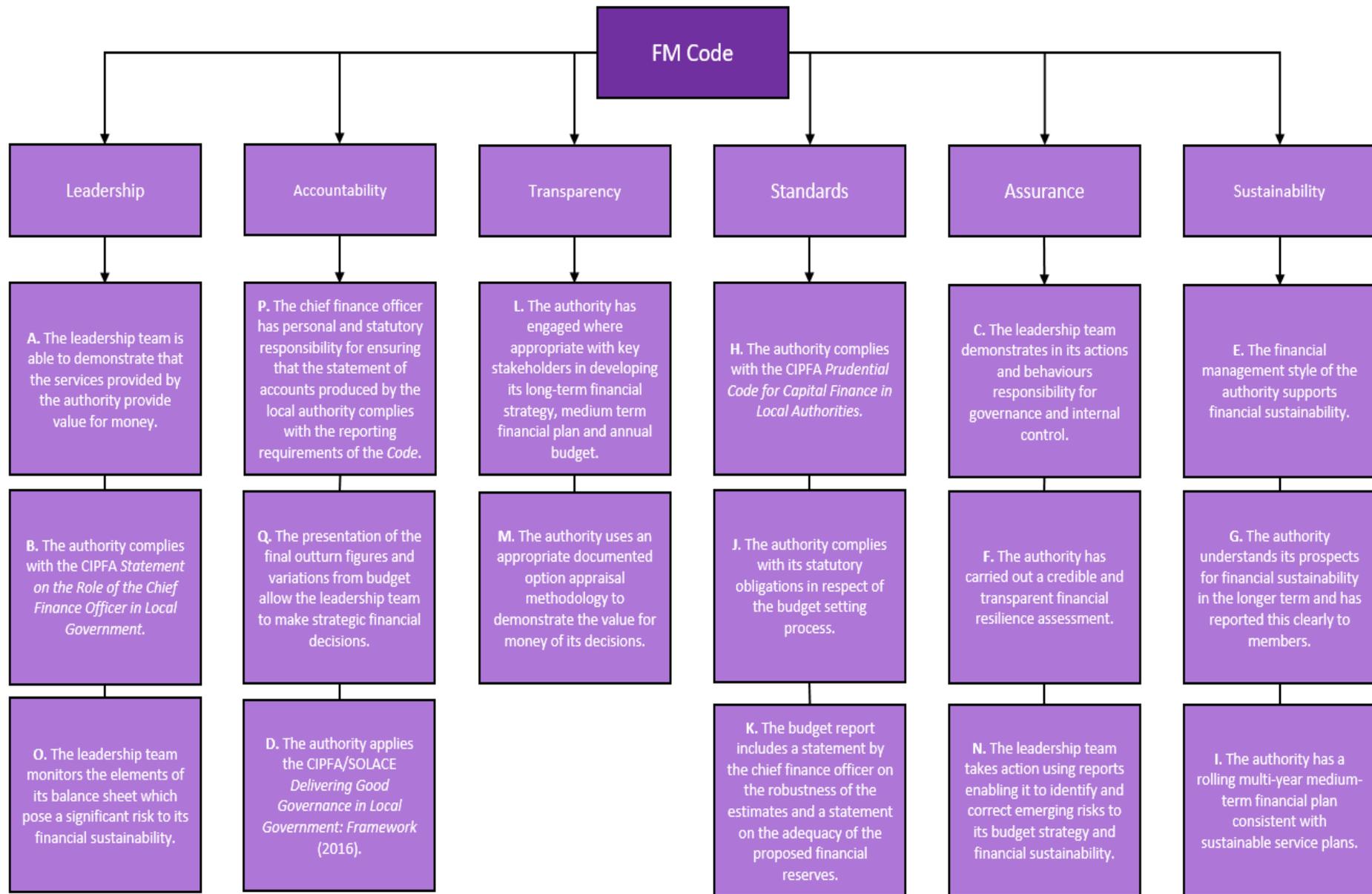
*Public Health*

37 There are no Public Health implications.

<b>Access to Information</b>	
Contact Officer:	Alex Thompson Director of Finance and Customer Services (Section 151 Officer) <a href="mailto:alex.thompson@cheshireeast.gov.uk">alex.thompson@cheshireeast.gov.uk</a> 01270 685876

<p>Appendices:</p>	<p>Appendix 1 – CIPFA Financial Management Code Standards</p> <p>Appendix 2 – CEC Draft Compliance CIPFA Financial Management Code 2023/24</p> <p>Appendix 3 – Glossary</p>
<p>Background Papers:</p>	<p>The Chartered Institute of Public Finance &amp; Accountancy (CIPFA) launched a Financial Management Code (FM Code) 2019.</p> <p>Annual Governance Statement 2022/23</p>

Appendix 1



OFFICIAL

OFFICIAL

This page is intentionally left blank

# APPENDIX 2

## Review of Cheshire East Council's compliance with the CIPFA Financial Management Code

### Introduction

The CIPFA Financial Management (FM) code sets the standards of financial management for local authorities. It is designed to support effective practice in financial management and to assist local authorities in demonstrating their budgetary sustainability. The code complies with other legislation and associated CIPFA codes and is evidence of compliance with statutory and professional frameworks. All local authorities are required to demonstrate full compliance with the Code by 31 March 2022 or provide a full explanation relating to areas of non-compliance, noting though that a local authority can do so within a more flexible framework where a proportionate approach can be taken. In practice this means that adherence to some parts of the Code will demonstrate a direction of travel with reference made in the Annual Governance Statement in respect of the organisation's compliance with the principles of the FM Code.

Demonstrating compliance with the CIPFA FM Code is a collective responsibility including the Leader of the Council, Members, the Chief Finance Officer, and their professional colleagues in the leadership team. This report is a self-assessment and review of the Council's compliance with the standards as set out in the FM Code. It documents the detail of what is expected within the standard. It also records evidence of areas of compliance, non-compliance and documents any further actions required to meet and/or improve current processes in place.

This report is to be considered alongside the Draft 2022/23 Annual Governance Statement (AGS), noting that the 2021/22 and 2022/23 (2 year) External Audit Value for Money (VfM) reports are being finalised and that following reflection of the findings some areas of this draft assessment may be subject to change.

### Principles of good financial management

The code is a principle-based approach. There are six principles:

1. Leadership
2. Accountability
3. Transparency
4. Standards
5. Assurance
6. Sustainability

The six principles are translated into seventeen Financial Management standards - see Appendix 1.

### Assessment of compliance

The following tables set out the latest self-assessment of the Council's ability to demonstrate that it meets the requirements of the FM Code.

Each of the seventeen standards have been re-assessed against the following definitions:

<b>RAG Assessment</b>	<b>Description</b>
<b>5</b>	Achieves Best Practice
<b>4</b>	Substantial Compliance / Minor Areas of improvement
<b>3</b>	Reasonable Compliance / Some Areas of improvement
<b>2</b>	Minimum Compliance / Significant Areas of improvement
<b>1</b>	Does not meet requirements of the code

A full re-assessment of all the FM Code Principles and Standards is ongoing.

The aim of the full draft re-assessment is to demonstrate the overall current level of compliance in line with the above RAG Rating and highlight any key themes that have been noted for improvements and associated action plans.

# Leadership

**Principle 1: Organisational Leadership – demonstrating a clear strategic direction based on a vision in which financial management is embedded into organisational culture**

**Standard A : The leadership team can demonstrate that the services provided by the authority provide value for money.**

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<p>Compliance with FM Code requires an authority to <b>achieve</b> value for money and be able to <b>demonstrate</b> that its services represent value for money</p> <p><b>Promote/achieve value for money - examples</b></p> <ul style="list-style-type: none"> <li>• Clear Governance structure</li> <li>• Corporate Plan (clear objectives and strategy based on local need)</li> <li>• Effective Service and Financial planning</li> <li>• Financial Regulations</li> <li>• Procurement Regulations</li> <li>• Contract Management</li> <li>• Risk Management</li> </ul>	<ul style="list-style-type: none"> <li>- Governance arrangements have moved to the Committee System (Committee membership &amp; purpose - <a href="#">Links below</a>)               <ul style="list-style-type: none"> <li>○ Structure of Committees approved</li> <li>○ Committee Terms of Reference (ToR) approved</li> <li>○ Chairs / Members appointed (Link below)</li> <li>○ Committee meeting schedule and workplans approved</li> <li>○ Annual Review of Committee System Report (CPC June 2023)</li> <li>○ Reports to all decision making committees</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Appointments to CLT – currently interim arrangements in place to cover the Executive Director – Corporate Services and Executive Director – Place.</li> <li>• CFO/S151 leaving May 2024 – Interim and permanent appointments being sought.</li> <li>• New Corporate Plan (CP) to be aligned to Committees</li> <li>• Performance Framework for Corporate Plan Actions / Measures needs to be in Service Plans</li> <li>• Atamis roll-out (incl dashboards and procurement pipeline) – In progress</li> </ul>	<p><b>3 Amber</b></p>	<ul style="list-style-type: none"> <li>• Publish Atamis dashboards (LH) – <b>In progress</b></li> <li>• CLT Appointments</li> <li>• Interim/Permanent S151/CFO appointment</li> <li>• Strategic Risk Register reports to progress onto the Service Committees (<b>Done for CPC</b>).</li> <li>• Potential further/ongoing work re Decisions - Wider Leadership Community (WLC) Training plus Directorate Led sessions.</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
	<p>produced in line with a reporting protocol, DMT clearance, legal/finance review, identification of mitigation of risks re report content.</p> <ul style="list-style-type: none"> <li>○ MTFs aligned to Committee Structure – annual report (FSC 08.03.23 and service committees)</li> <li>- Corporate Leadership Team – <u>see links below</u>. A new chief executive, Rob Polkinghorne was appointed by Full Council on 13.12.2023.</li> <li>- Group Governance arrangements. <ul style="list-style-type: none"> <li>○ Cheshire East Residents First Ltd (CERF) and Cheshire East Council hold the controlling shares and provide oversight of the Council’s subsidiary companies.</li> <li>○ Finance Sub Committee / Shareholder Working Group have ToR (June 2023 FSC)</li> </ul> </li> </ul>			

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
	<ul style="list-style-type: none"> <li>- Revised Constitution – <u>see links below table.</u> <ul style="list-style-type: none"> <li>○ Aligns Medium Term Financial Strategy (MTFS) to Committees</li> <li>○ Budget &amp; Policy Framework (see link)</li> <li>○ Annually Reviewed financial limits (Constitution)</li> <li>○ Revised Finance Procedure Rules (FPRs) and Contract Procedure Rules (CPRs)</li> <li>○ Definition of a Significant Decision (Completed 2022/23)</li> <li>○ Governance Workstream established within Brighter Futures Commercial Board (BFCB) (completed, April 2022 agreed that BFCB had achieved its objectives)</li> <li>○ Decisions, Decisions, Decisions – Wider Leadership Community (WLC) Training plus Directorate Led sessions.</li> </ul> </li> <li>- Corporate Plan 2021 to 2025 (Link)</li> </ul>			

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
	<ul style="list-style-type: none"> <li>○ Aligns with MTFS proposals</li> <li>○ Aligns to Service Plans</li> <li>○ Performance Dashboard including Risk</li> <li>- Procurement System Implementation (Atamis) – Live Sept 2021 for ICT, Procurement, Childrens Services and Adults Health and Integration – ongoing through 2023               <ul style="list-style-type: none"> <li>○ Procurement Progress Report to FSC and A&amp;G (Completed 2022/23)</li> <li>○ Atamis Launch and Contract Manager training re Dashboards</li> </ul> </li> <li>- Strategic Risk Register (Link)               <ul style="list-style-type: none"> <li>○ Risks contained within Service Plans</li> <li>○ Risks recorded in hierarchy aligned with Directorate to Team level plans</li> <li>○ Risk Management Framework and Risk Management Strategy adopted</li> <li>○ Risk Reporting to CLT (Completed 2022/23)</li> </ul> </li> </ul>			

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
	<ul style="list-style-type: none"> <li>○ Council Strategic Risk Register Assurance Report – quarterly updates to Corporate Policy Committee (CPC July 2022)</li> <li>○ Risk Management Report (A&amp;G annually – 22/23 27.07.23) – latest report was presented 7.3.24 – see link below</li> <li>○ Operational risk registers included in directorate and service business plans</li> </ul>			
<p><b>Demonstrate value for money - examples</b></p> <ul style="list-style-type: none"> <li>● Scrutiny/Audit Arrangements</li> <li>● Benchmarking</li> <li>● Peer Review, Engagement with Service Users</li> <li>● Monitoring of Performance Data</li> <li>● Service Reviews</li> <li>● User Surveys</li> <li>● External Assessments, Equality Impact Assessments</li> </ul>	<ul style="list-style-type: none"> <li>- Committee System introduces cross party decision making.</li> <li>- Committees receive quarterly performance scorecards, in year financial monitoring reports and MTFS budget planning/setting reports relevant to their area of remit.</li> <li>- Single Scrutiny Committee sets own work programme</li> <li>- In addition to meetings of CLT, the three statutory officers – Chief Executive, S151 Officer and Monitoring Officer - also meet regularly.</li> <li>- External Auditors (Mazars)</li> </ul>	<ul style="list-style-type: none"> <li>● Evidence of benchmarking for Committees</li> <li>● Corporate overview of external assessments</li> <li>● Review adequacy and extent of external assessments</li> </ul>	<p><b>3 Amber</b></p>	<ul style="list-style-type: none"> <li>● Include external assessments as part of regular Performance Reporting (PC) -<b>Ongoing</b></li> <li>● Peer Review scheduled for end of March 2024 follows report to Corporate Policy Committee 13 Feb 2024 – recommend to authorise the Chief Executive to make arrangements for a local government peer review (RP).</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
	<ul style="list-style-type: none"> <li>○ Appointed via PSAA procurement</li> <li>○ Attend A&amp;G Committee</li> <li>○ Regular catch-ups with CFO</li> <li>○ Regular, private, catch ups with Chair/Vice Chair of A&amp;G Committee</li> <li>○ Unqualified opinion (Link)</li> <li>○ VFM review external audit assessment covering financial sustainability, governance, improving economy, efficiency and effectiveness</li> <li>- Peer Review completed</li> <li>- Consultation Hub (Link)</li> <li>- Performance Scorecards to Scrutiny</li> <li>- OFSTED / CQC assessment</li> <li>- Revised Equality Strategy (EIAs support HLBCs and other change activity)</li> <li>- Benchmarking data in Performance Reporting.</li> <li>- External Audit (EA) – met all actions arising from Public Interest Report (AGS 22/23 – A&amp;G 08.06.23 Satisfactory assurance opinion)</li> </ul>			

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
	<ul style="list-style-type: none"> <li>- Draft Financial Statements 2022/23 published on time, commencement of 2022/23 Audit deferred due to national issues (A&amp;G July2023)</li> </ul>			
<p><b>Key Questions:</b></p> <ul style="list-style-type: none"> <li>• Does the authority have a clear and consistent understanding of what value for money means to it and to its leadership team?</li> <li>• Does the authority have suitable mechanisms in place to promote value for money at a corporate level and at the level of individual services?</li> <li>• Is the authority able to demonstrate the action that it has taken to promote value for money and what it has achieved?</li> </ul>				

**Risk Management report** (Latest): <http://moderngov.cheshireeast.gov.uk/ecminutes/ieListDocuments.aspx?CId=486&MId=9825&Ver=4>

### Decision making and governance

The Council's Constitution sets out the governance and decision making structures and role of the Council, the roles of Members and Committees, and the roles and delegations to officers, including senior management.

[https://www.cheshireeast.gov.uk/council\\_and\\_democracy/your\\_council/constitution.aspx](https://www.cheshireeast.gov.uk/council_and_democracy/your_council/constitution.aspx)

It also features the Budget and Policy Framework, Finance Procedure Rules and Contract Procedure Rules.

<https://www.cheshireeast.gov.uk/pdf/council-and-democracy/constitution/january-2024/cheshire-east-council-constitution-chapter-3-december-2023.pdf>

The Corporate Leadership Team of the Council currently comprises of the Chief Executive, Executive Directors for Adults, Children's, Place (acting) and Corporate Services (vacant), the Director of Finance & Customer Services (S151 Officer) and Director of Governance & Compliance (Monitoring Officer).

[https://www.cheshireeast.gov.uk/council\\_and\\_democracy/your\\_council/corporate\\_leadership\\_structure/corporate-leadership-team.aspx](https://www.cheshireeast.gov.uk/council_and_democracy/your_council/corporate_leadership_structure/corporate-leadership-team.aspx)

In May 2021 the Council replaced its Cabinet system with a Committee system, made up of Corporate Policy Committee and five service committees; there is also the Finance Sub-Committee (a sub-committee of Corporate Policy Committee) and an Audit & Governance Committee, as well as a number of other committees.

The purpose and membership of each committee may be found here:

<http://moderngov.cheshireeast.gov.uk/ecminutes/mgListCommittees.aspx?bcr=1>

Whilst Corporate Policy Committee and Finance Sub-Committee have specific responsibilities for financial planning and management, all service committees are responsible for the oversight, scrutiny, reviewing outcomes, performance, budget monitoring and risk management of services within their remit.

**Principle 1: Organisational Leadership – demonstrating a clear strategic direction based on a vision in which financial management is embedded into organisational culture**

**Standard B : The authority complies with the CIPFA Statement on the Role of the Chief Finance Officer in Local Government.**

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan / RAG
<p>Compliance with FM Code requires each of the following to be reliably and consistently met:</p> <ul style="list-style-type: none"> <li>• CFO is a key member of the leadership team, helping it to develop and implement strategy and to resource and deliver the authority’s strategic objectives sustainably and in the public interest.</li> <li>• The CFO must be actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer-term implications, opportunities and risks are fully considered and aligned with the authority’s overall financial strategy.</li> <li>• The CFO must lead the promotion and delivery by the whole authority of good financial management so that public money is safeguarded at all times and used</li> </ul>	<ul style="list-style-type: none"> <li>- The Director of Finance &amp; Customer Services (DF&amp;CS) is the Authority’s CFO / s151 Officer and is a professionally qualified accountant with significant experience.</li> <li>- Senior Officer Structure &amp; Statutory responsibilities reported on CEC website (June 2023)</li> <li>- The DF&amp;CS is a member of CLT and leads on development of financial strategy</li> <li>- Pipeline of Strategic discussion to CLT via BMST</li> <li>- Report templates for decisions allow Financial Implications to be addressed and reports are submitted to CLT</li> <li>- Some ODRs are referred to CFO in advance to confirm financial implications are addressed</li> <li>- Improved clarity in FPRs over financial limits and decision making</li> </ul>	<ul style="list-style-type: none"> <li>- Changes to personnel and approach for CLT are disrupting strategic discussion</li> <li>- Follow-up analysis of decisions not sufficient</li> <li>- Risk that not all ODRs reviewed by all necessary parties</li> <li>- Cascade consistent Budget Manager training of Unit4 and FP&amp;A Forecasting tool across the Council</li> </ul>	<p><b>4 Green</b></p>	<ul style="list-style-type: none"> <li>- Management Boards to be established with wider engagement of Directors and Heads of Service.</li> <li>- Performance Framework to include progress reporting of past recommendations / decisions (PC)</li> <li>- WOC Outturn reporting via CFO before Boards (AT) – <b>in progress</b></li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan / RAG
<p>appropriately, economically, efficiently, and effectively.</p> <ul style="list-style-type: none"> <li>• The CFO must lead and direct a finance function that is resourced to be fit for purpose.</li> <li>• The CFO must be professionally qualified and suitably experienced.</li> </ul>	<ul style="list-style-type: none"> <li>- The DF&amp;CS ensures the financial statements are appropriately prepared and that they give a true and fair view.</li> <li>- The Finance Team suitably resourced and qualified</li> <li>- CFO for LEP / CEC Group</li> <li>- Regular meetings of Statutory Officers being the Chief Executive Officer (CEO), CFO and Monitoring Officer (MO)</li> <li>- DF&amp;CS – supports and advises Council, Corporate Policy Committee (CPC, Finance Sub-Committee (FSC), Policy Briefing. Forums provide sufficient opportunities for the Leader of the Council, CEO / CLT to have oversight of financial matters and the DF&amp;CS to be involved in developing and implementing strategy.</li> <li>- DF&amp;CS networks externally and works with other Local Authority S151 Officers</li> <li>- Effective financial management is promoted throughout the whole Council through business partnering approach, regular financial reporting to CLT, FSC, CPC, Committees, Full Council.</li> </ul>			

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan / RAG
	<ul style="list-style-type: none"> <li>- Finance Managers / Business Partners attend EDMT / DMT, Company SMT/Boards, Finance is represented on internal management teams and in wider Group</li> <li>- The Finance function underwent a restructure in 2022/23 and aims to meet business needs via a permanent staffing structure. Some advisory services are commissioned (treasury management, pensions, valuations, Tax). Professional qualification development is in place and appropriate members of the team are either qualified or actively studying for a qualification – monitored by KPI (Service Plan).</li> <li>- Finance Training provided to Committees in November 2022 and in 2023 following Elections, to support new and existing members.</li> <li>- Member Training programme on the Committee system for existing and new members.</li> <li>- CERF WOC Draft Out-turn reports reported to FSC and A&amp;GC (June 2023)</li> </ul>			

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan / RAG
	<ul style="list-style-type: none"> <li>- LEP Outturn reporting via CFO before LEP before LEP Finance &amp; Reporting Committee.</li> <li>- Quarterly 121 meetings for Shared Services / LEP / WOC CEOs with CFO.</li> <li>- WOC Out-turn reporting via CFO before Boards.</li> <li>- Following the publication of the council's 2023/24 First Financial Review report, in which potential gross budget deficit of £26.6m (£12.8 million after mitigation) has been identified, a budget emergency response team has been set up, called 'CEBERT' (Cheshire East Budget Emergency Response Team). CEBERT brings together Corporate Leadership Team and several senior officers from the corporate services directorate to lead on coordinating our work across the organisation to address the financial challenge and rebalance the council's budget forecast. CEBERT meets on a weekly basis to provide strategic oversight for a range of activity and workstreams and includes lead officers for each service</li> </ul>			

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan / RAG
	<p>committee to ensure that our response has appropriate political oversight and decision-making. Workstreams include Establishment Management, Spending Control Panel, Pricing Strategies and Capital Spending.</p>			
<p><b>Key questions:</b></p> <ul style="list-style-type: none"> <li>• Is the authority's CFO a key member of the leadership team, involved in, and able to bring influence to bear on, all material business decisions?</li> <li>• Does the CFO lead and champion the promotion and delivery of good financial management across the authority?</li> <li>• Is the CFO suitably qualified and experienced?</li> <li>• Is the finance team suitably resourced and fit for purpose?</li> </ul>				

**Principle 1: Organisational Leadership – demonstrating a clear strategic direction based on a vision in which financial management is embedded into organisational culture**

**Standard O. The leadership team monitors the elements of its balance sheet that pose a significant risk to its financial sustainability.**

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>The leadership team takes action using reports enabling it to identify and correct emerging risks to its budget strategy and financial sustainability</li> <li>Engages with The CIPFA publication Balance Sheet Management in the Public Services: A Framework for Good Practice (2017).</li> </ul>	<ul style="list-style-type: none"> <li>Capital Schemes are monitored and reported on periodically in year.</li> <li>Capital Funding is reviewed by project and at strategic level.</li> <li>Report writing guidance has been developed to support improvement in articulating financial implications.</li> </ul>	<ul style="list-style-type: none"> <li>Balance sheet review is not part of the financial monitoring process</li> <li>CIPFA Balance Sheet Management is not reported on</li> <li>Limited oversight of LEP / WOC / SS / Investment Strategy impacts on balance sheet</li> <li>Insufficient clarity on potential financial liability arising from risks recognised across registers being realised</li> </ul>	<b>2 Red</b>	<ul style="list-style-type: none"> <li>‘Decisions’ work to keep asking the so what questions so that impacts of a decision understood (financially, risk management and legal). (DB / AT) <b>(Ongoing)</b></li> <li>Review reporting approach to impact of LEP / SS / WOC decisions on overall balance sheet – how does our existing contract management approach achieve this, what needs to change? (AT) <b>(Ongoing)</b></li> </ul>
<p>To comply with the FM Code the authority might choose to:</p> <ul style="list-style-type: none"> <li>determine which elements of its balance sheet pose a significant risk to its financial sustainability, through a comprehensive review of its assets and liabilities</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly reporting includes reviews of debt and borrowing (Link examples)</li> <li>The deficit on the DSG has been identified as a key risk in the MTFS, monitoring reports to Committees</li> <li>Reserves Strategy is approved as part of the MTFS and compliance with the minimum</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring of entire balance sheet risk is not systematic.</li> <li>Limited oversight of LEP / WOC balance sheets</li> <li>Capital receipts strategy needs development to align with MTFS</li> </ul>	<b>2 Red</b>	<ul style="list-style-type: none"> <li>Enhance quarterly reporting to include balance sheet management. Specifically, debt / borrowing / assets / pension fund valuation (as appropriate) (AT) <b>(Ongoing)</b></li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>• put in place mechanisms to monitor these elements of its balance sheet</li> <li>• respond promptly and proactively to any issues that these mechanisms identify.</li> </ul>	<p>level of reserves and the impact of in year financial performance on the reserves and balances is monitored as part of the in year performance report.</p> <ul style="list-style-type: none"> <li>- Other potential key risk areas of the balance sheet – Pensions / Contingent Liabilities – captured as part of regular finance reporting.</li> <li>- Asset Management Report – covering property acquisitions and disposals undertaken by the Council and pending transactions (FSC 19.01.2023, next report scheduled FSC 17.01.2024)</li> <li>- Sundry Debt briefing report, sundry debt levels across all Council services (FSC 08.03.2023)</li> <li>- Sundry debt monitoring included as part of the in year finance performance report.</li> <li>- In year monitoring report (First Financial Review 2023/24 – Annex 1 CPC 05.10.23) includes Appendix 7 FSC and Appendix 7a Update to the Treasury Management Strategy as</li> </ul>			<ul style="list-style-type: none"> <li>• Annual review of LEP / WOC balance sheet to CFO via Finance Lead (AT).</li> <li>• Report disposals and acquisitions to Finance Sub-Committee and reference links to MTFS (PS) <b>(Done and Ongoing)</b></li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
	<p>relating Capital Strategy borrowing</p> <ul style="list-style-type: none"> <li>- Local Government Pension Scheme (LGPS) and Cheshire Pension Fund (CPF) Report (FSC Jun 2023) – Introduction paper on the LGPS, planning and reporting for pensions and keeping members informed including CPF Committee and reporting of minutes to CPC in future (due FSC 2.11.2023)</li> </ul>			
<p><b>Key questions:</b></p> <ul style="list-style-type: none"> <li>• Has the authority identified the elements of its balance sheet that are most critical to its financial sustainability?</li> <li>• Has the authority put in place suitable mechanisms to monitor the risk associated with these critical elements of its balance sheet?</li> <li>• Is the authority taking action to mitigate any risks identified?</li> <li>• Does the authority report unplanned use of its reserves to the leadership team in a timely manner?</li> <li>• Is the monitoring of balance sheet risks integrated into the</li> </ul>				

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
authority's management accounts reporting processes?				

# Accountability

Principle 2 – Accountability – financial management is based on medium-term financial planning which drives the annual budget process supported by effective risk management, quality supporting data and whole life costs

**Standard D** : The authority applies the CIPFA/SOLACE Delivering Good Governance in Local Government: Framework (2016)

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<p>To ensure compliance with the FM Code, whatever form of governance arrangements are in place across the authority, the authority should assess its governance structures against the principles contained in the framework by:</p> <ul style="list-style-type: none"> <li>• reviewing its existing governance arrangements</li> <li>• developing and maintaining an up-to-date local code of governance, including arrangements for ensuring the ongoing effectiveness of this local code</li> <li>• reporting publicly on an annual basis its compliance</li> </ul>	<ul style="list-style-type: none"> <li>- Council has moved to a Committee System of Governance</li> <li>- As part of the transition, a review of the Constitution will be undertaken in the first 6 months of operation, with a report back to Council</li> <li>- Council has a Code of Corporate Governance and adopted the model principles in the Delivering Good Governance Framework in full. An annual review is carried out against this to inform the production of the Annual Governance Statement (AGS).</li> </ul>	<ul style="list-style-type: none"> <li>- Work on this standard is too focused on Audit</li> <li>- Decisions are not systematically reviewed to ensure they have been complied with</li> <li>- Code of Corporate Governance needs to be updated to reflect Council governance in Committee System model.</li> <li>- Greater involvement by CLT in the production of the Annual Governance Statement via a Corporate Assurance Group (does this need to be a separate group – see next point)</li> </ul>	<p><b>4 Green</b></p>	<ul style="list-style-type: none"> <li>- Establish Governance Workstream within BFT, ensuring allocation of responsibilities is wider than IA (DB) <b>(Done but stood down)</b></li> <li>- Amend Service Plans to include Accountability Statements and links (PC)<b>(Partially Done, but no links)</b></li> <li>- Update COCG with appropriate consultation and approval (JG)</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<p>with the authority's local code of governance and how the authority has monitored the effectiveness of its governance arrangements, together with how it plans to improve these arrangements in the future.</p> <ul style="list-style-type: none"> <li>• This reporting on compliance, effectiveness and improvement can usually be undertaken within the authority's AGS, which must be published alongside its financial statements.</li> <li>• Principles of the Good Governance Framework set out on p. 36 (FM Code guidance notes).</li> </ul> <p><b>Key questions</b></p> <ul style="list-style-type: none"> <li>• Has the authority sought to apply the principles, behaviour and actions set out in the framework to its own governance arrangements?</li> <li>• Does the authority have in place a suitable local code of governance?</li> </ul>	<ul style="list-style-type: none"> <li>- Majority of the assessment against the Code for the AGS is carried out by Internal Audit in addition to their annual opinion.</li> <li>- AGS is also informed by various sources of assurance reported to the A&amp;G Committee throughout the year; Information Governance Annual Report, MO annual report, regular reports on LGO complaints as well as annual summary, WARNs and risk management.</li> <li>- AGS includes an action plan setting out improvements on significant governance issues.</li> <li>- A&amp;G Committee have delegated authority from Council to approve the Statement of Accounts and AGS. Draft and final statements are presented to the Committee and Statement of Accounts/AGS are published on the Council's website together.</li> <li>- An update is presented to the A&amp;G Committee on progress against significant governance</li> </ul>	<ul style="list-style-type: none"> <li>- Wrap under the Governance Workstream for BFT; next phase, maintaining, developing enhanced governance – Governance. Next phase to move on from the implementation of the Committee system.</li> <li>- Bring the AGS monitoring and reporting in line with quarterly risk review by CLT; draw out clearly where those AGS issues relate to the strategic risk registers.</li> </ul>		<ul style="list-style-type: none"> <li>- Include AGS monitoring as part of Performance Framework (PC/JG)</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>Does the authority have a robust assurance process to support its AGS?</li> </ul>	<p>issues where these are recognised in the AGS.</p> <ul style="list-style-type: none"> <li>- Amend Service Plans to include Accountability Statements and links (Partially Done, but no links)</li> <li>- induction training for all new Members, following the May 2023 elections, includes a focus on governance, code of conduct and officer/member relations.</li> </ul>			

**Principle 2 – Accountability – financial management is based on medium-term financial planning which drives the annual budget process supported by effective risk management, quality supporting data and whole life costs**

**Standard P: The chief finance officer has personal responsibility for ensuring that the statutory accounts provided to the local authority comply with the Code of Practice on Local Authority Accounting in the United Kingdom**

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<p>In order to demonstrate compliance with the requirement of the FM Code that the authority's CFO has both personal and statutory responsibilities for ensuring that its financial statements comply with the local authority accounting Code, the authority could:</p> <ul style="list-style-type: none"> <li>ensure that the preparation and submission of annual financial statements that comply with the local authority accounting Code is included within the CFO's job/role description and annual performance management objectives</li> <li>consider the extent to which the CFO has prepared and submitted annual financial statements that comply with the local authority accounting Code as part of the CFO's performance management</li> </ul>	<ul style="list-style-type: none"> <li>Finance Team structure recognises key responsibilities for account preparation and disclosure</li> <li>Ongoing team development and training supports professional requirements for account closure</li> <li>The DFCS (S151) is responsible for ensuring that the statement of accounts produced by the Council complies with the reporting requirements of the "Code of Practice on Local Authority in the United Kingdom".</li> <li>The operational responsibility for production of the Statement of Accounts, in line with proper accounting practices rests with the Finance Team.</li> <li>The DFCS (S151) role has management responsibility through the Head of Finance</li> </ul>	<ul style="list-style-type: none"> <li>account closure is not part of performance review.</li> <li>Maintain appropriate staffing levels.</li> </ul>	<p><b>4 Green</b></p>	<ul style="list-style-type: none"> <li>Include SOA in performance framework (dates and qualification) (AT)</li> <li>Increase engagement of Finance Team with CFO (AT) <b>(Ongoing)</b></li> <li>Increase reporting on CPD / PDR to ensure development ongoing (AT)</li> <li>IA to attend regular wider Finance Team meetings to support development of work plan / risk review (JG) <b>(Ongoing)</b></li> <li>Quarterly liaison with external auditors to maintain quality of reporting (AT) <b>(Done / Ongoing)</b></li> <li>Create secondment opportunities for Audit / Finance staff to</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<p>review (or equivalent) and used to inform any performance management ratings or judgements</p> <ul style="list-style-type: none"> <li>challenge the CFO in the event that the annual financial statements are not prepared and submitted in line with the required timescales or if the review of the financial statements by the authority or its auditors identifies any other issues in respect of their preparation.</li> <li>The authority should, however, also ensure that the CFO is provided with sufficient resources – including a suitably-resourced finance team – to fulfil their personal and statutory responsibilities under this element of the FM Code.</li> </ul> <p><b>Key questions:</b></p> <ul style="list-style-type: none"> <li>Is the authority’s CFO aware of their responsibilities in terms of the preparation of the annual financial statements?</li> <li>Are these responsibilities included in the CFO’s role description, personal objectives</li> </ul>	<p>(Deputy S151) and FMT for the Finance Team.</p> <ul style="list-style-type: none"> <li>The annual accounts have been prepared in- line with the statutory requirements and comply with CIPFAs code of practice on a timely basis.</li> <li>The annual accounts are reviewed and signed by the DFCS (S151 Officer).</li> <li>The DFCS (S151) role includes responsibility for liaison with external audit</li> <li>Audit &amp; Governance Committee provide suitable challenge on timeliness and quality of accounts</li> <li>Sufficient resources and access to systems is adequate to complete account closure.</li> <li>Finance Leadership Team (DFCS/Head of Finance/FMT) meet monthly.</li> <li>With regard to production of the statutory Statement of Accounts, the Council is essentially ‘up-to-date’ in this regard, with draft accounts being prepared by the national deadline of 31 May.</li> </ul>			<p>enhance skills / experience (AT / JG)</p> <ul style="list-style-type: none"> <li>Ensure Finance Team is at appropriate capacity to function, recruitment and retention and succession planning – plan to provide capacity and resilience in meeting business demands, the complexity of solutions required to achieve balanced budget and value for money. (PG)</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<p>and other relevant performance management mechanisms?</p> <ul style="list-style-type: none"> <li>• Have the authority's financial statements hitherto been prepared on time and in accordance with the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom?</li> </ul>				

The audited accounts for 2021/22 may be found via the following link; they include the independent auditor's report from Mazars, providing an unqualified opinion on the financial statements and a positive report with regard to the Council's arrangements for securing economy, efficiency and effectiveness (value for money) in its use of resources:

<https://www.cheshireeast.gov.uk/pdf/council-and-democracy/statement-of-accounts/statement-of-accounts-2021-2022/statement-of-accounts-2021-22-final.pdf>

Similarly, the Accounts for 2022/23 were prepared by 31 May 2023 and the audit is nearing completion, with the auditors due to report their findings to the Audit & Governance Committee of the Council on 7 March 2024:

<https://www.cheshireeast.gov.uk/pdf/council-and-democracy/statement-of-accounts/statement-of-accounts-2022-2023/draft-statement-of-accounts-2022-23.pdf>

<http://moderngov.cheshireeast.gov.uk/ecminutes/ieListDocuments.aspx?CId=486&MId=9825&Ver=4>

**Principle 2 – Accountability – financial management is based on medium-term financial planning which drives the annual budget process supported by effective risk management, quality supporting data and whole life costs**

**Standard Q : The presentation of the final outturn figures and variations from budget allow the leadership team to make strategic financial decisions.**

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>The FM Code states that effective financial reporting is key to ensuring that the authority and its leadership team understand how effectively its resources have been utilised during the year, including how material variances from initial and revised budgets to outturn have arisen and been managed.</li> <li>The success of these arrangements will be demonstrated by the ability of the leadership team to use them to make informed decisions about the authority's future financial strategy and plans. In some circumstances, such reporting might lead to a reappraisal of the achievability of the long-term financial strategy and of the financial resilience of the authority.</li> </ul>	<p>The Council has a well-established financial cycle – of planning, monitoring and reporting – which includes formal in-year reviews (with reports going to three committee cycles) and an outturn report after year-end.</p> <ul style="list-style-type: none"> <li>Outturn reports are provided to CLT then onwards for appropriate member approval</li> <li>Outturn reporting includes assessment of financial performance across all services and central budgets, including narrative to explain variances</li> <li>Capital and revenue performance through the year</li> <li>Outturn reporting includes analysis of impacts on reserves and treasury management</li> <li>Outturn and Mid-Year Review support MTFS development process</li> <li>Third Quarter Review forecasts outturn, which aligns to MTFS opening balances</li> </ul>	<ul style="list-style-type: none"> <li>Capital performance is not strongly correlated with MTFS process</li> </ul>	<p><b>4 Green</b></p>	<ul style="list-style-type: none"> <li>BPs to provide insight reports to CFO, for discussion at DMTs with CFO present (AT) <b>(Ongoing)</b></li> <li>Consultation must include Capital and associated headlines / charts (AT)</li> <li>Enhance HLBC to align with Performance Framework and to other Strategies and Policies (AT)</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<p><b>Key Questions:</b></p> <ul style="list-style-type: none"> <li>• Is the authority’s leadership team provided with a suitable suite of reports on the authority’s financial outturn and on significant variations from budget?</li> <li>• Is the information in these reports presented effectively?</li> <li>• Are these reports focused on information that is of interest and relevance to the leadership team?</li> <li>• Does the leadership team feel that the reports support it in making strategic financial decisions?</li> </ul>	<ul style="list-style-type: none"> <li>• Outturn reported to CLT for review prior to draft accounts.</li> <li>• MTFS process includes Capital performance</li> <li>• MTFS Project Team established with PMO support</li> <li>• In year reporting includes variances to approved budget proposals</li> </ul>			

# Transparency

**Principle 3: Transparency – Financial management is undertaken with transparency at its core using consistent, meaningful and understandable data, reported frequently with evidence of periodic officer action and elected member decision making.**

**Standard L - The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget**

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	GAP	Action Plan
<ul style="list-style-type: none"> <li>The FM Code sets out clearly that stakeholder consultation can help to set the authority's priorities and to reduce the possibility of legal or political challenge. Furthermore, stakeholder consultation helps to encourage community involvement not just in the design of services but in their ongoing delivery.</li> <li>The FM Code requires the authority to engage, where appropriate, with key stakeholders in developing its long-term financial strategy, its medium-term financial plan and its annual budget. In</li> </ul>	<ul style="list-style-type: none"> <li>A comprehensive Stakeholder Analysis was completed.</li> <li>Budget Consultation is on-line and (when possible) available at public buildings to maximise engagement.</li> <li>Questions and material are co-designed with the Consultation Team.</li> <li>Publicity is co-designed with the Communications Team.</li> <li>All Stakeholders are communicated with and encouraged to respond through several forums, including Social Media. including the statutory consultation with business councillors, residents, staff,</li> </ul>	<ul style="list-style-type: none"> <li>Events to discuss the MTFS with partners need to be re-instated</li> <li>The number of budget consultations in 2024 was similar to 2023 (2,267), and significantly higher than in previous years.</li> </ul>	<p><b>4 Green</b></p>	<ul style="list-style-type: none"> <li>Events to discuss the MTFS with partners need to be re-instated</li> <li>Provide earlier public consultation with wider options contained within HLBCs (AT)</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	GAP	Action Plan
<p>complying with this element of the FM Code, there are a number of things to consider, namely:</p> <ul style="list-style-type: none"> <li>○ how to identify key stakeholders</li> <li>○ how to engage effectively with these stakeholders</li> <li>○ how to use the results of this engagement wisely.</li> </ul> <p><b>Key questions:</b></p> <ul style="list-style-type: none"> <li>● How has the authority sought to engage with key stakeholders in developing its long-term financial strategy, its medium-term financial plan and its annual budget?</li> <li>● How effective has this engagement been?</li> <li>● What action does the authority plan to take to improve its engagement with key stakeholders?</li> </ul>	<p>town and parish councils, local community groups and other stakeholders including trade unions.</p> <ul style="list-style-type: none"> <li>- All feedback is reported to officers to develop responses / actions.</li> <li>- All feedback is reported to members to support decision making.</li> <li>- Changes following consultation are reported clearly.</li> <li>- EIAs accompany all HLBCs.</li> <li>- MTFS Project Team established with PMO support.</li> <li>- Develop stakeholder plan for MTFS process.</li> <li>- Track progress vs Stakeholder plan.</li> <li>- Stakeholder involvement undertaken as part of the development and implementation of service changes and major projects, with the extent of consultation required approved by Legal Services.</li> </ul> <p>-</p>			

Budget Engagement - The full report may be found here:

<https://www.cheshireeast.gov.uk/pdf/Council-and-democracy/Consultations/Consultation-results/Budget-Consultation-for-2024-to-2025.pdf>

**Principle 3: Transparency – Financial management is undertaken with transparency at its core using consistent, meaningful and understandable data, reported frequently with evidence of periodic officer action and elected member decision making.**

**Standard M : The authority uses an appropriate documented option appraisal methodology to demonstrate the value for money of its decisions.**

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	GAP	Action Plan
<ul style="list-style-type: none"> <li>As a general rule, the approach taken by the authority to option appraisal should comply with the guidance set out in the IFAC/PAIB publication Project and Investment Appraisal for Sustainable Value Creation: Principles in Project and Investment Appraisal (2013).</li> <li>Consequently, rather than preparing its own documented appraisal methodology, the authority might prefer to record simply that any option appraisals that it undertakes should comply with the guidance set out in this publication, or in CIPFA’s own guide to undertaking an option appraisal: Option Appraisal: A Practical Guide for Public Service Organisations (2017 Edition).</li> </ul>	<ul style="list-style-type: none"> <li>HLBCs follow the Better Business Cases (5 Cases) Model which encourages options appraisal.</li> <li>The s.151 Officer frequently raises the quality of options development within Reports as part of CLT</li> <li>HLBCs include additional material in options that reflect Council Priorities such as Carbon.</li> <li>Amend HLBC template to require at least 3 Options (do nothing / do this / do something else) (Ongoing)</li> </ul>	<ul style="list-style-type: none"> <li>The IFAC/PAIB publication has not been used as a guide so should be reviewed.</li> <li>Options appraisals are generally inadequate / articulated.</li> <li>Future options appraisals should reflect priorities within the Corporate Plan / Council Plan</li> <li>Reporting who considered options should be enhanced as frequently only one option is articulated in reports.</li> <li>Quality of risk management arrangement proposals could be better aligned to risk appetite and tolerance, and support options appraisal .</li> </ul>	<p><b>3 Amber</b></p>	<ul style="list-style-type: none"> <li>Training / presentation needed on IFAC/PAIB at EFMT at least (AT).</li> <li>Amend HLBC template to require at least 3 Options (do nothing / do this / do something else) (AT) <b>(Ongoing)</b></li> <li>Link HLBCs to Corporate Risk Register where applicable to enhance transparency (JG)</li> <li>Risks need to be aligned (CP / MTFS / HLBC / Corporate Register) (JG)</li> <li>Risks mitigation needs to be articulated as part of Finance / Performance Framework (JG) <b>(Ongoing)</b></li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	GAP	Action Plan
<p><b>Key questions:</b></p> <ul style="list-style-type: none"> <li>• Does the authority have a documented option appraisal methodology that is consistent with the guidance set out in IFAC/PAIB publication Project and Investment Appraisal for Sustainable Value Creation: Principles in Project and Investment Appraisal?</li> <li>• Does the authority offer guidance to officers as to when an option appraisal should be undertaken?</li> <li>• Does the authority’s approach to option appraisal include appropriate techniques for the qualitative and quantitative assessment of options?</li> <li>• Does the authority’s approach to option appraisal include suitable mechanisms to address risk and uncertainty?</li> <li>• Does the authority report the results of option appraisals in a clear, robust and informative manner that gives clear recommendations and outlines the risk associated with any preferred option(s)?</li> </ul>				

# Standards

Principle 4: Standards – Adherence to professional standards is promoted by the leadership team and is evidenced.

**Standard H** : The authority complies with the CIPFA Prudential Code for Capital Finance in Local Authorities S

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	GAP	Action Plan
<ul style="list-style-type: none"> <li>• The FM Code requires the authority to comply with the CIPFA Prudential Code for Capital Finance in Local Authorities (the Prudential Code), though there is an exception for chief constables in England and Wales as they only have very limited and specific borrowing powers.</li> <li>• In setting or revising its prudential indicators, the authority is required to have regard to the following matters:               <ul style="list-style-type: none"> <li>○ service objectives, e.g. strategic planning for the authority</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>- The Council complies with the Prudential Code and monitors adherence through the Treasury Management Plan and as part of the MTFS approval process.</li> <li>- Borrowing is reviewed as part of the process to set the Capital Budget and is supported by frequent contract management and engagement meetings with Treasury Management Advisors</li> <li>- The Capital Programme Board (not currently happening but do have annual reviews) - board reviews schemes and funding to assess impact on borrowing / financing.</li> <li>- Options to manage funds are completed across the</li> </ul>	<ul style="list-style-type: none"> <li>- The impact of the MTFS proposals should be more clearly articulated in the Treasury Management Strategy (TMS).</li> <li>- Reporting against funding targets should be enhanced and assessed against risk.</li> <li>- Reporting to CLT should be simplified to enhance engagement with TMS</li> <li>- Capital Programme Board need resurrecting but in a different format/membership.</li> <li>- Capital Strategy Review to be undertaken to make the Capital Programme affordable</li> </ul>	<p><b>3.Amber</b></p>	<ul style="list-style-type: none"> <li>- Capital Strategy Review Process – see detail notes below this table – page 32.</li> <li>- Capital Strategy Review by 31.03.2024, Feedback 17.05.2024 – update Out-turn report June 24.</li> <li>- Whole organisation ‘benefit’ approach to strategic capital investment and prioritisation (following an effective review of current programme and its unaffordability against the available financing envelope)</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	GAP	Action Plan
<ul style="list-style-type: none"> <li>○ stewardship of assets, e.g. asset management planning</li> <li>○ value for money, e.g. option appraisal</li> <li>○ prudence and sustainability, e.g. risk implications for external debt and whole life costing</li> <li>○ affordability, e.g. implications for council tax/district rates</li> <li>○ practicality, e.g. achievability of the forward plan.</li> </ul> <ul style="list-style-type: none"> <li>● The Prudential Code also requires that, in making its capital investment decisions, the authority should have explicit regard to option appraisal and risk, asset management planning, strategic planning for the authority and achievability of the forward plan.</li> </ul> <p><b>Key questions</b></p> <ul style="list-style-type: none"> <li>● Has the authority prepared a suitable capital strategy?</li> </ul>	<p>programme, and not simply on a single item.</p> <ul style="list-style-type: none"> <li>- Quarterly reports on Capital to include impact on CFB and management of this through the Financing Reserve <b>(Done)</b></li> <li>- Capital Strategy features a number of sections, including an overview from the S151 Officer, prioritisation of capital expenditure, investment and risk strategy and governance; as well as the Capital Programme itself from page 379 – see link below.</li> </ul>	<p>for 2024/25 and beyond – See Capital Strategy – MTFS starting Page 361 – see link below table</p> <ul style="list-style-type: none"> <li>- Capital HLBC's to include whole life costs</li> <li>- Importantly in the context of the Council's current circumstances, the following extracts from the S151 Officer's overview are particularly relevant – see extract below.</li> </ul>		<ul style="list-style-type: none"> <li>- Align MTFS to cashflow, remove assumptions on slippage moving to risk assumptions instead.</li> <li>- Focus TMS reporting on MTFS and high level borrowing / investment targets and actions to change them if necessary</li> <li>- Widen HLBCs to cover whole life costs and cashflow implications (such as PMO dashboard)</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	GAP	Action Plan
<ul style="list-style-type: none"> <li>Has the authority set prudential indicators in line with the Prudential Code?</li> <li>Does the authority have in place suitable mechanisms for monitoring its performance against the prudential indicators that it has set?</li> </ul>				

The Capital Strategy may be found in the MTFs, starting on page 361.

<https://www.cheshireeast.gov.uk/pdf/council-and-democracy/budget-report/appendix-c-mtfs-2024-2028.pdf>

Capital Strategy:

In the context of the Council's current circumstances, the following extracts from the S151 Officer's overview are particularly relevant:

*2023/24 has proven to be a difficult year for Cheshire East Council financially and the rise in interest rates has heavily impacted on the Capital Financing Budget. The revised Capital Financing Budget required for 2024/25 is £28.5m, an increase of £9.5m from 2023/24.*

*The Council also has a need to borrow and interest costs are anticipated to be in the region of £16.1m in 2024/25 and only reducing slightly in the following three years. Action needs to be taken to reduce the capital programme so that it is affordable and financially sustainable in the years to come.*

*A review of the programme commenced in October 2023. This work is ongoing but only schemes that are fully funded or of a nature where expenditure is essential whether that is a legal or compliance requirement will be allowed to continue in 2024/25.*

*The review will ensure projects have been prioritised, de-scoped or removed entirely, so that the Council can reduce the need borrow and reduce the minimum repayment of capital that is charged to the revenue account. Any scheme in one of the following categories must not proceed without further review from the s.151 Officer:*

- 1. Scheme requires Cheshire East resources, either immediate or in the future.*
- 2. Scheme requires forward funding from the Council that will impact the revenue budget.*
- 3. Scheme is due to commence in 2024/25 or is at a point where work / contracts can be ceased.*
- 4. Scheme is not essential for an invest-to-save business case scheme and does not bring a financial benefit to the revenue budget.*

Principle 4: Standards – Adherence to professional standards is promoted by the leadership team and is evidenced.

**Standard J** : The authority complies with its statutory obligations in respect of the budget setting process

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>• One of the principal objectives of the FM Code is to end the practice by which the annual budget process has often become the focal point of, if not the limit to, authorities’ financial planning.</li> <li>• The annual budget should be merely one element in a longer-term approach to ensuring financial sustainability. However, the annual budget preparation process must nevertheless be protected at a time when the need to make difficult decisions may threaten its integrity.</li> <li>• The FM Code requires the authority to be familiar with its statutory obligations in respect of the budget-setting process, to comply with these requirements, and to be able to demonstrate</li> </ul>	<ul style="list-style-type: none"> <li>- The authority has an established process for setting a balanced budget in line with statutory obligations.</li> <li>- The process for developing and setting the budget is set out in the policy and budget framework.</li> <li>- Financial Planning, Monitoring and Reporting are consistent with each other and remain compliant.</li> <li>- The requirement to produce a balanced budget is well publicised and has been enhanced to recognise the importance of each single year being part of the MTFS.</li> <li>- The MTFS / budget includes assumptions on funding, cost pressures, savings planning and delivery, the impact of any changes in key planning assumptions such as pay awards. The outcome provides an indication of the range of mitigation requirements (additional savings required) and</li> </ul>	<ul style="list-style-type: none"> <li>- Significant information within HLBCs and EIAs should be capable of publication (and be published)</li> <li>- Identify solutions – with Government – to the exceptional financial challenges of:               <ul style="list-style-type: none"> <li>a. Abortive costs of HS2 and potentially other capital projects (post-review)</li> <li>b. The High Needs/ DSG deficit, per se, and the directly related cashflow effects of interest costs</li> <li>c. Underlying operational deficits on our revenue account in 2024/25</li> </ul> </li> </ul>	<p><b>4 Green</b></p>	<ul style="list-style-type: none"> <li>- Identify solutions – with Government – to the exceptional financial challenges of:               <ul style="list-style-type: none"> <li>○ Abortive costs of HS2 and potentially other capital projects (post-review)</li> <li>○ The High Needs/ DSG deficit, per se, and the directly related cashflow effects of interest costs</li> <li>○ Underlying operational deficits on our revenue account in 2024/25</li> </ul> </li> <li>- Publish HLBCs, embed EIAs within HLBC template (<b>Ongoing</b>)</li> <li>- Enhance MSBI output to analyse / scenario plan demand led spending requirements.</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<p>that it has complied with them.</p> <ul style="list-style-type: none"> <li>While, in times of routine business, compliance is straightforward, it is in times of financial stress – when there may be pressures for delay or obfuscation in budget setting – that a comprehensive understanding of these statutory requirements is crucial. The same is true in placing reliance on information for budget-setting purposes from other authorities, such as independent precepting bodies.</li> </ul> <p><b>Key questions</b></p> <ul style="list-style-type: none"> <li>Is the authority aware of its statutory obligations in respect of the budget-setting process?</li> <li>Has the authority set a balanced budget for the current year?</li> <li>Is the authority aware of the circumstances under</li> </ul>	<p>levels of risk and resilience reserves.</p> <ul style="list-style-type: none"> <li>Decisions are supported by HLBCs, including EIAs and proposals are subject to Consultation.</li> <li>HLBC’s published alongside draft MTFS report on website</li> <li>The S.25 Statement of the s.151 Officer is personal and not subject to influence (see below)</li> <li>Setting of the Council Tax is compliant and engages precepting and levying bodies as required</li> <li>in-year budget monitoring process highlights risk and potential for overspend and ongoing impacts for the MTFS.</li> <li>In year reporting 2023/24 has recognised the scale of the current in year financial challenges, in line with many councils in England and has highlighted the risk associated with this and that the Council could act illegally, triggering the requirement for a Section 114 report from the Chief Financial Officer. The sources that could trigger a S114 have been set out</li> </ul>			<ul style="list-style-type: none"> <li>Develop Service Plans to address a profile aligned to MTFS, to move away from central bidding process.</li> <li>Budget setting can be improved by greater focus of senior management in understanding and engagement on whole-Council strategies and need for transformation, and supporting processes, as well as Service-level focus and support for financial risk management, recognising the Council’s low levels of reserves, and need to build greater resilience</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<p>which it should issue a Section 114 notice and how it would go about doing so?</p>	<p>and the consequences of issuing a S114 are also clearly stated.</p> <ul style="list-style-type: none"> <li>- 2024/25 – 2027/28 MTFS &amp; 24/25Draft Budget - Corporate Policy Committee 13.02.2024</li> <li>- Urgent Decision – Exceptional Financial Support for 23/24 and 24/25 re (i) HS2 and (ii) High Needs Education spending The total request is therefore £17.6m (£11.6m 2023/24 / £6.0m 2024/25). The impact of approving the application is that the Council would have access to reserves of approximately 5% of the net revenue budget. This is in-line with frequently quoted guidance levels for Council reserves. At this level of reserves the Council would not have an immediate risk of Section114 Notice.</li> </ul>			

Principle 4: Standards – Adherence to professional standards is promoted by the leadership team and is evidenced.

**Standard K** : The budget report includes a statement by the chief finance officer on the robustness of the estimates and a statement of the adequacy of the proposed financial reserves

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>In line with Section 25 of the Local Government Act 2003, the FM Code requires the authority’s section 151 officer (for authorities in England and Wales) to report alongside the annual budget, when it is submitted for approval, on the robustness of the estimates and the adequacy of reserves allowed for in the budget proposals</li> <li>The aim of this report is to provide information and assurance in respect of the estimates included within the annual budget, so that those responsible for scrutinising and approving the budget can take these into account as part of the scrutiny and approval process.</li> </ul> <p><b>Key questions</b></p> <ul style="list-style-type: none"> <li>Does the authority’s most recent budget report include a statement by the CFO on the</li> </ul>	<ul style="list-style-type: none"> <li>The S.25 Report is written by the s.151 Officer and expresses their professional views.</li> <li>The report is included within the MTFS and members are asked to take this report in to account as part of the recommendations of the Report to Cabinet / Council</li> <li>Report reflects all elements of the financial cycle and the associated engagement</li> <li>Report highlights risks and performance in a strategic context.</li> <li>Widened engagement in drafting s.25 statement to allow more input. Added to timetable and request from EFMT (Done) Isolated S.25 statement within MTFS as a specific recommendation to note it. Also issued to Group Leaders</li> <li>Staff briefings (In the Know) Finance &amp; Budget Consultation Update (AT) 30.01.2024 –</li> </ul>	<p>Promotion of the s.25 Statement is limited so needs to be subject to a communication plan Report is not subject to specific scrutiny so should be considered as a specific agenda item for Committee</p> <p>Insufficient focus on ‘problem’ areas that need to be resolved, such as AMP and Capital Profiling.</p>	<p><b>4 – Green</b></p>	<ul style="list-style-type: none"> <li>Enhance CFO communications with planned conversations, BLOG, DMT attendance <b>(Ongoing)</b></li> <li>Use CIPFA FM Code review to report problem areas</li> <li>Exceptional Financial Support (DLUHC) – Urgent decision CPC 13.02.2024 (approved in principle by DLUHC).</li> <li>Continue to explore options with DLUHC, DfE and DfT to resolve material issues regarding HS2 and High Needs (SEND) education expenditure.</li> <li>Self-assessment of the Council against the Local Government Association – Transformation Capability Framework.</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<p>robustness of the estimates and a statement of the adequacy of the proposed financial reserves?</p> <ul style="list-style-type: none"> <li>• Does this report accurately identify and consider the most significant estimates used to prepare the budget, the potential for these estimates being incorrect and the impact should this be the case?</li> <li>• Does the authority have sufficient reserves to ensure its financial sustainability for the foreseeable future?</li> <li>• Does the report set out the current level of the authority’s reserves, whether these are sufficient to ensure the authority’s ongoing financial sustainability and the action that the authority is to take to address any shortfall?</li> </ul>	<p>specific coverage on the robustness of the budget estimates and adequacy of reserves.</p> <ul style="list-style-type: none"> <li>- <b>2023/24 S25</b> - The Section 25 report supporting the 2023/24 budget stated that “The balanced position relies on achieving each proposal within the strategy without delays. Low levels of reserves present limited scope to manage any unforeseen financial difficulties in the medium-term.” Savings targets were achieved by the Council, although some were realised later than planned. But the level of growth materially exceeded forecasts and created in-year overspending. The issue of having low levels of reserves must be addressed within the next 12 months.</li> <li>- <b>2024/25 S25</b> (CPC 13.02.24)- The Council must react to the financial deficit in this budget. Change and transformation is particularly important as overspending occurred in</li> </ul>			<ul style="list-style-type: none"> <li>- LGA Peer Review – CPC 13.02.2024 approved.</li> <li>- Whole organisation Transformation Plan / Programme – needed to help address the financial deficit will focus on: <ul style="list-style-type: none"> <li>• Reprioritisation to create an opportunity to invest in critical areas but also disinvest from areas</li> <li>• Customer engagement and experience through using technology to streamline service delivery enabling self-service available 24/7 whilst ensuring specialised support and guidance is given to those that need it</li> <li>• Achieving value for money in, and across all services, by reducing manual, repetitive tasks through automation of systems and processes</li> </ul> </li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
	<p>2022/23 and is forecast in 2023/24. This is a trend that cannot be sustained or managed through reserves.</p> <ul style="list-style-type: none"> <li>- Spending in 2022/23 alongside forecasts for 2023/24 and 2024/25, are reducing total reserves to an inadequate level. There are ongoing financial risks associated with High Needs grant (SEND) and the Private Finance Initiative (PFI) that the Council may have to address in the medium-term.</li> <li>- The 2024/25 budget presents a robust set of forecasts, but that the Council must address the current trend of overspending. This requires further engagement of the Committees alongside enhanced controls associated with adherence to the CIPFA Financial Management Code.</li> <li>- Based on S151 Officer assessment of the risks that the Council can currently value S151 Officer is not satisfied that the Reserves Strategy presents an</li> </ul>			<ul style="list-style-type: none"> <li>• Reviewing organisational structures and operating models to maximise performance and outcomes</li> <li>• Developing the right skills and behaviours across the entire workforce to achieve high productivity levels</li> <li>• Achieving financial targets through the effective implementation of well informed and clear decisions informed by data and insight</li> <li>• Developing the Asset Management Plan to align it to service requirements and dispose of surplus assets</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
	<p>adequate level of reserves to support the MTFs.</p> <ul style="list-style-type: none"> <li>- To mitigate the risk of financial failure, and the consequential impact on local services, S151 Officer has been in regular contact with the Exceptional Financial Support Team of DLUHC, alongside the Council’s Chief Executive.</li> <li>- Exceptional Financial Support Report taken to Corporate Policy Committee 13.02.2024 – see link below to report.</li> <li>- EFS request approved by Government 29.02.2024 (see below).</li> </ul> <p>In addition:</p> <ul style="list-style-type: none"> <li>- The Chief Executive has taken the initiative to engage senior officers in self-assessment of the Council against the Local Government Association – Transformation Capability Framework.</li> </ul> <p>The results will inform a programme of activity across the Council.</p> <p>This will include reviewing how senior officers can work more</p>			

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
	<p>collaboratively within a management board operating model. The intention being to provide more opportunities to focus on strategic outcomes and manage change.</p> <ul style="list-style-type: none"> <li>- Members have also discussed options related to LGA Peer Review which will input into the Council’s transformation ambitions. (Also CPC 13.02.2024)</li> <li>- Exceptional Financial Support granted by Government 29.02.2024 This request has been approved by Government, with the official announcement being made after the Council set its budget. Consequently it may be viewed that our revenue reserves will be ‘saved’ from incurring these costs and provide some ‘relief’ as regards reserves levels in the short term.</li> </ul>			

Exceptional Financial Support Report – Link: <http://moderngov.cheshireeast.gov.uk/ecminutes/documents/b25707/Urgent%20Decision%20-%20Exceptional%20Financial%20Support%2013th-Feb-2024%2014.00%20Corporate%20Policy%20Committee.pdf?T=9>

# Assurance

**Principle 5: Assurance – Sources of assurance are recognised as an effective tool mainstreamed into financial management, including political scrutiny and the results of external audit, internal audit and inspection.**

**Standard C : The leadership team demonstrates in its actions and behaviours, responsibility for governance and internal control.**

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>In setting out the requirement for the authority's leadership team to demonstrate in its actions and behaviours responsibility for governance and internal control, the FM Code emphasises the importance of the 'Nolan principles' (listed p. 32 FM Code Guidance Notes).</li> </ul> <p><b>Key questions</b></p> <ul style="list-style-type: none"> <li>Does the leadership team espouse the Nolan principles?</li> <li>Does the authority have in place a clear framework for</li> </ul>	<ul style="list-style-type: none"> <li>The Audit &amp; Governance Committee ToRs are reviewed frequently and reflect input of the s.151 Officer.</li> <li>AGS is prepared within Audit Team and reviewed by CLT / A&amp;G</li> <li>S.151 Officer stresses requirement for appropriate ethics and behaviours from Team and Peers.</li> <li>Code of Ethics specific for Internal Audit</li> <li>Officer Code of Conduct</li> <li>Member Code of Conduct</li> <li>CFO promotes ethics and Nolan Principles.</li> </ul>	<ul style="list-style-type: none"> <li>Adherence to Nolan Principles is not frequently assessed by CLT / WLT / WLC</li> <li>There is evidence of confusion over some decision making.</li> <li>Examples of non-compliance are not systematically used to provide learning.</li> <li>Publication of spend analysis is not reviewed or promoted.</li> </ul>	<p><b>4 – Green</b></p>	<ul style="list-style-type: none"> <li>Develop accountability statement for Service Plans (including links to supporting policies and guidance) and require positive acknowledgement of agreement. <b>(Ongoing)</b></li> <li>Allow areas of development to be flagged via AGS.</li> <li>Add recognition of principles to AGS.</li> <li>Use CFO comms to articulate issues and solutions.</li> <li>Ensure IA manage spot-check reviews of spend.</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<p>governance and internal control?</p> <ul style="list-style-type: none"> <li>• Has the leadership put in place effective arrangements for assurance, internal audit and internal accountability?</li> <li>• Does the leadership team espouse high standards of governance and internal control?</li> <li>• Does the leadership team nurture a culture of effective governance and robust internal control across the authority?</li> </ul>	<ul style="list-style-type: none"> <li>- Procurement pipeline reviewed at FSC, including backwards look.</li> <li>- The behaviours and values are part of appraisal conversations as well as key to the way we recruit and develop colleagues.</li> <li>- We have arrangements to provide assurance that our behaviours are being upheld and that members and officers demonstrate high standards of conduct. These include: <ul style="list-style-type: none"> <li>&gt; codes of conduct for officers and members (including gifts and hospitality, registering interests, anti-fraud, and whistleblowing); and</li> <li>&gt; inclusion of ethical values in policies and procedures for all areas including procurement and partnership working.</li> </ul> </li> <li>- Our Constitution sets out the framework to ensure that all officers, key post holders and Members are able to fulfil their responsibilities in accordance with legislative requirements.</li> </ul>			<ul style="list-style-type: none"> <li>- Enable regular scrutiny of financial proposals by relevant committees, including recording (or approval) of mitigating actions</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
	<ul style="list-style-type: none"> <li>- We have governance arrangements for our wholly owned trading companies</li> <li>- DFCS and Monitoring Officer both attend Corporate Policy Committee to ensure strong financial governance and oversight of decision-making.</li> <li>- All reports to Committees, CLT, DMT are required to include a financial implications section overseen by Senior Finance Officer and a representative of the Finance Service attends all meetings.</li> </ul>			

**Principle 5: Assurance – Sources of assurance are recognised as an effective tool mainstreamed into financial management, including political scrutiny and the results of external audit, internal audit and inspection.**

**Standard F - The authority has carried out a credible and transparent financial resilience assessment**

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>• The FM Code sets out that if the authority has not tested and demonstrated its long-term financial resilience, then its financial sustainability remains an open question.</li> <li>• The FM Code requires, therefore, that the authority assesses critically its finance resilience. This is undertaken by means of an explicit financial resilience assessment.</li> </ul> <p><b>Key questions</b></p> <ul style="list-style-type: none"> <li>• Has the authority undertaken a financial resilience assessment?</li> <li>• Has the assessment tested the resilience of the authority’s financial plans to a broad range of alternative scenarios?</li> <li>• Has the authority taken appropriate action to address</li> </ul>	<ul style="list-style-type: none"> <li>- Growth and Savings feature in equal prominence within the MTFS.</li> <li>- The MTFS process reflects impact of MYR / TQR at key stages.</li> <li>- The MTFS includes an assessment of resilience issues.</li> <li>- HLBCs supports inclusion of data analysed to support the proposal</li> <li>- Unachievable proposals within the MTFS are addressed and reversed / amended when necessary</li> <li>- The Reserves Strategy identified key risks and potential values.</li> <li>- The CIPFA Resilience Index is reviewed when published and discussed by CEO / s.151 / MO</li> <li>- First Finance Review of financial outlook prompts and highlights early pressures and mitigations that might be required.</li> </ul> <p>Supplemented in 23/24 by Big</p>	<ul style="list-style-type: none"> <li>- There is no specific format to the testing of resilience</li> <li>- A detailed resilience assessment is not publicised</li> <li>- CIPFA Resilience Index is not specifically shared with A&amp;G Cttee</li> <li>- HLBCs frequently do not link to data analysis or KPIs.</li> <li>- HLBCs tend to provide a single figure and not a range, often linked to limited options appraisal work</li> <li>- Alongside Oflog (Office for Local Government), DLUHC is publishing performance data on a new stat tool – the Local Authority Data Explorer – 4 initial areas of performance – Adult</li> </ul>	<p><b>3 - Amber</b></p>	<ul style="list-style-type: none"> <li>- Review CIPFA assessment tool (<b>Done</b>)</li> <li>- Produce timely resilience report for A&amp;G. Include key indicators plus external assessment – EA, CQC, OFSTED, ICO, LGO</li> <li>- Review DLUHC Local Authority Data Explorer performance stats – Finance Stats reviewed (<b>Ongoing</b>)</li> <li>- Value for Money and Financial Resilience – review and publish annually</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
any risks identified as part of the assessment?	<p>Board tracking of progress of policy proposals re growth/savings and the extent agreed/achieved/not achieved/mitigations, and later in year as a consequence of the financial position, introduction of CEBERT weekly meetings across all Directorates/Committees.</p> <ul style="list-style-type: none"> <li>- Value for Money and Financial Resilience 2023/24 published on website 1.3.24 -see link below</li> </ul>	Social Care, Waste Management, Adult Skills, Local Authority Finance - review		

Value for Money 2023-24:

[https://www.cheshireeast.gov.uk/council\\_and\\_democracy/your\\_council/council\\_finance\\_and\\_governance/value\\_for\\_money/value-for-money-and-financial-resilience-202324.aspx](https://www.cheshireeast.gov.uk/council_and_democracy/your_council/council_finance_and_governance/value_for_money/value-for-money-and-financial-resilience-202324.aspx)

**Principle 5: Assurance – Sources of assurance are recognised as an effective tool mainstreamed into financial management, including political scrutiny and the results of external audit, internal audit and inspection.**

**Standard N - The leadership team takes action using reports, enabling it to identify and correct emerging risks to its budget strategy and financial sustainability.**

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>• The earlier the authority identifies that it is deviating from its plans, the easier it is to get things back on course.</li> <li>• Consequently, proactive review of focused financial and activity performance reports should be a regular task for the leadership team.</li> <li>• In order for the leadership team to have access to the information it needs to identify emerging risks, the authority needs to ensure that its leadership team:               <ul style="list-style-type: none"> <li>○ receives reports about the right things</li> <li>○ receives reports at the right time</li> <li>○ receives reports in the right format</li> <li>○ takes action in respect of any issues identified.</li> </ul> </li> </ul> <p><b>Key questions</b></p>	<ul style="list-style-type: none"> <li>- The Council has a well-established financial cycle - of planning, monitoring and reporting – which includes formal in-year reviews (with reports going to three committee cycles) and an outturn report after year-end.</li> <li>- MYR / TQR / Outturn Reports are supported by Finance Business Partners.</li> <li>- Financial Reports are reviewed by CLT</li> <li>- Budget Managers use forecasting tools to support process of budget monitoring.</li> <li>- All Directors meet 121 with CFO on a quarterly basis.</li> <li>- Reporting considers Revenue / Capital / Reserves / Debt Grants / Budget Changes</li> <li>- Reporting focuses on Income and Expenditure</li> <li>- Reports to members include mitigating activity and</li> </ul>	<ul style="list-style-type: none"> <li>- There is no monthly reporting of financial activity</li> <li>- Whilst there are examples of sound integration of monitoring and forecasting within projects and recognition of wider effects on service/ organisational reporting, there is room for improvement to ensure necessary quality is realised across all areas.</li> <li>- Revenue / Capital reporting is not entirely inter-linked</li> <li>- Financial Implications in reports are not regularly reviewed to reflect if achieved or not.</li> <li>- Individual transaction processes and approval</li> </ul>	<p><b>3 - Amber</b></p>	<ul style="list-style-type: none"> <li>- Develop Unit4 enquiries to provide up to date info</li> <li>- Develop Unit4 / MSBI to develop scenario / forecasting data for review as part of MTFS process</li> <li>- Governance Workstream to establish review of decisions (ensure clear, complete and monitored) <b>(Ongoing)</b></li> <li>- Enabling of Services and service management to meet their financial management responsibilities through technology and training (including FP&amp;A for budget management and forecasting)</li> <li>- Improve the quality of spend control and</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>• Does the authority provide the leadership team with an appropriate suite of reports that allow it to identify and to correct emerging risks to its budget strategy and financial sustainability?</li> <li>• Do the reports cover both forward and backward-looking information in respect of financial and operational performance?</li> <li>• Are there mechanisms in place to report the performance of the authority’s significant delivery partnerships such a contract monitoring data?</li> <li>• Are the reports provided to the leadership team in a timely manner and in a suitable format?</li> <li>• Is the leadership team happy with the reports that it receives and with its ability to use these reports to take appropriate action?</li> </ul>	<p>indications of how this will be achieved.</p> <ul style="list-style-type: none"> <li>- Reporting to service committees through the year provides significant visibility and transparency for Members, and accountability for officers with regard to use of resources and delivery to budgets.</li> <li>- In year reporting includes variances to approved budget proposals.</li> <li>- CLT - Big Board tracking of progress of policy proposals re growth/savings and the extent agreed/achieved/not-achieved/mitigations .</li> <li>- Following the publication of the council’s 2023/24 First Financial Review report, in which potential budget deficit of £12.8 million has been identified, a budget emergency response team has been set up, called ‘CEBERT’ (Cheshire East Budget Emergency Response Team). CEBERT brings together Corporate Leadership Team and a number of senior officers from the corporate services</li> </ul>	<p>limits are built into systems – though improvements could be made in service and project management with regard to overall budgetary control, with greater focus on high risk areas of activity.</p> <ul style="list-style-type: none"> <li>- Whilst there are examples of sound integration of monitoring and forecasting within projects and recognition of wider effects on service/ organisational reporting, there is room for improvement to ensure necessary quality is realised across all areas</li> </ul>		<p>financial information and intelligence.</p> <ul style="list-style-type: none"> <li>- Shareholder oversight of Wholly Owned Company Business Plans and In-year performance <b>(Ongoing)</b></li> <li>- Whole organisation transformation programme to change service budget envelopes and re-establish corporate financial resilience and sustainability, including adequate reserves.</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
	<p>directorate to lead on coordinating our work across the organisation to address the financial challenge and rebalance the council’s budget forecast. CEBERT meets on a weekly basis to provide strategic oversight for a range of activity and includes lead officers for each service committee to ensure that our response has appropriate political oversight and decision-making.</p> <ul style="list-style-type: none"> <li>- Procurement Pipeline reports to FSC / A&amp;G</li> <li>- Quarterly performance reports to Committees</li> <li>- Risk Reporting to CLT (Completed 2022/23)</li> <li>- Council Strategic Risk Register Assurance Report – quarterly updates to Corporate Policy Committee</li> <li>- Risk Management Report (A&amp;G annually – 22/23 27.07.23)</li> </ul>			

Examples of in year reports to Service Committees may be found via the following links:

<http://moderngov.cheshireeast.gov.uk/ecminutes/ieListDocuments.aspx?CId=959&MId=9839&Ver=4>

<http://moderngov.cheshireeast.gov.uk/ecminutes/ieListDocuments.aspx?CId=965&MId=9863&Ver=4>

<http://moderngov.cheshireeast.gov.uk/ecminutes/ieListDocuments.aspx?CId=965&MId=9939&Ver=4>

# Sustainability

**Principle 6: Sustainability – The long-term sustainability of local services is at the heart of all financial management processes and is evidenced by prudent use of public resources.**

## **Standard E - The financial management style of the authority supports financial sustainability**

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>Financial sustainability is about the ability of the authority to continue to fund its activities not just in the present, but also in an increasingly uncertain future. Developing a robust approach to ensuring the financial sustainability of the authority’s activities is central to compliance with the FM Code.</li> <li>Achieving financial sustainability requires the authority to have the capacity, the capability and the confidence to plan for the long term and to focus on the achievement of longer-term objectives, rather than to exist simply from year to year.</li> <li>Challenges to the above include:</li> </ul>	<ul style="list-style-type: none"> <li>The MTFS is supported by HLBCs that focus on 4yr estimates</li> <li>MTFS is forecast over 4yrs with allocations between Revenue / Capital / Reserves</li> <li>HLBCs include growth and savings with supporting evidence for forecasts</li> <li>HLBCs are prepared and owned by Service Directors</li> <li>MTFS does not include un-identified savings proposals</li> <li>Strategy focuses on reducing reliance on government funding</li> <li>Revenue impact of Capital expenditure is reflected in MTFS</li> </ul>	<ul style="list-style-type: none"> <li>HLBCs tend to focus on proposals in year 1 with less planning for new proposals in yrs 2+</li> <li>Policy proposals taking too long to realise, or not achieving the extent of savings originally envisaged.</li> <li>Some reticence to recognise forecasts of pressures early in the year.</li> <li>Beneficial impacts of capital investment are rarely reflected in Revenue budget</li> <li>Impact on KPIs is not reflected in HLBCs</li> </ul>	<p><b>3 - Amber</b></p>	<ul style="list-style-type: none"> <li>All HLBCs to consider whole life impact to support decision</li> <li>Update Council charging strategy</li> <li>Income targets must be aligned to pricing strategies (and articulated in HLBCs if necessary) <b>(Ongoing)</b></li> <li>Continue to develop the financial literacy of managers/budget holders to ensure that they have access to the performance and financial information needed to deliver their services effectively.</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>○ changes to the nature and level of public funding</li> <li>○ an ageing population</li> <li>○ ongoing pressures on adult and children’s social care and other service areas</li> <li>○ a drive for greater efficiency in response to resource constraints</li> <li>○ increased demand for affordable housing</li> <li>○ uncertainty regarding the UK’s ongoing relationship with the EU</li> <li>○ new risks associated with commercialisation.</li> </ul> <p><b>Key questions:</b></p> <ul style="list-style-type: none"> <li>● Does the authority have in place an effective framework of financial accountability?</li> <li>● Is the authority committed to continuous improvement in terms of the economy, efficiency, effectiveness and equity of its services?</li> <li>● Does the authority’s finance team have appropriate input</li> </ul>	<ul style="list-style-type: none"> <li>- Enablers are included in the MTFs development process</li> <li>- All HLBCs to reflect 4yr impact on Capital and Revenue.</li> <li>- Monitor progress of HLBCs across all years</li> <li>- Align performance reporting to Corporate Plan to allow review of achievement against priorities</li> <li>- Financial management framework in place: Corporate Plan / MTFs / Capital Strategy / Annual Budget (underpinned by Policy &amp; Budget Procedure Rules, Financial Regulations, Scheme of Delegation , Procurement Regulations, risk management) / in Year monitoring / Statement of Accounts.</li> <li>- Finance Service has a Business Partner approach, attend EDMTs, DMT regularly.</li> <li>- Annual budgets and policy proposals/HLBC’s are verified by ED’s. Regular meetings with budget holders as part of in year monitoring.</li> <li>- In year reports to CLT/Committees on forecast</li> </ul>	<ul style="list-style-type: none"> <li>- Capital spend forecasting is overly optimistic</li> <li>- Pricing strategies are not consistent or published</li> <li>- Investment / Savings are not led by Corporate Plan</li> <li>- HLBCs are not subject to individual risk assessment / provisions</li> </ul>		<ul style="list-style-type: none"> <li>- Consider mandatory training</li> <li>- Peer Review underway March 2024.</li> <li>- Corporate financial challenge – a need for a whole-Council response; and the committee system and the wider engagement of elected Members</li> <li>- Whole organisation transformation programme to change service budget envelopes and re-establish corporate financial resilience and sustainability, including adequate reserves</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<p>into the development of strategic and operational plans?</p> <ul style="list-style-type: none"> <li>• Do managers across the authority possess sufficient financial literacy to deliver services cost-effectively and to be held accountable for doing so?</li> <li>• Has the authority sought an external view on its financial style, for example through a process of peer review?</li> <li>• Do individuals with governance and financial management responsibilities have suitable delegated powers and appropriate skills and training to fulfil these responsibilities?</li> </ul>	<p>financial information – oversight and scrutiny of Council’s financial position and any ongoing funding pressures.</p> <ul style="list-style-type: none"> <li>- CLT – Big Board tracking of approved policy proposals and included in quarterly reports.</li> <li>- Finance representation on major projects</li> <li>- Reports include financial implications section signed off by a senior finance officer and a Finance Manager attends Committee meetings.</li> </ul>			

**Principle 6: Sustainability – The long-term sustainability of local services is at the heart of all financial management processes and is evidenced by prudent use of public resources.**

**Standard G - The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members**

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>The FM Code sets out that, having carried out a finance resilience assessment, the authority should demonstrate how the risks identified have informed the development of its longer-term financial strategy. The authority should, furthermore, report the implications of these risks on its future financial sustainability to its leadership team, including its elected members.</li> <li>This requires consideration of how financial resilience is integrated into the authority’s strategic plan and into the financial strategy associated with the delivery of this strategic plan.</li> <li>One way in which this can be achieved in an uncertain and dynamic operating environment is through the use of scenario planning, which is introduced here as a suggestion.</li> </ul>	<ul style="list-style-type: none"> <li>Strategic Risks are reported to A&amp;G Committee</li> <li>S.25 Statement includes reflection of risks and how they are being managed</li> <li>Financial Reports include responses to mitigate adverse forecasts</li> <li>MTFS reflects impact of quarterly reporting issues</li> <li>Members receive quarterly reports, including key decisions</li> <li>Reserves Strategy reflects analysis of risk</li> <li>CEO / MO / CFO meet regularly and discuss key risks</li> <li>In February 2023, as in previous years, Council approved a 4-year balanced Medium Term Financial Strategy (MTFS) – Link below.</li> <li>Early monitoring and forecasting during 2023/24 showed clear evidence of the full effects on the Council of the period of high inflation and interest rates, as well as increasing demand and</li> </ul>	<ul style="list-style-type: none"> <li>CIPFA Resilience Index is not specifically shared with members.</li> <li>HML forecasts do not feature are part of financial implications of member reports.</li> <li>Scenario planning is not a specific exercise within financial planning</li> <li>List of ‘difficult events’ needs further development as part of approach to risk management.</li> <li>Members rarely focus or take the opportunity to reflect on areas of overspending</li> </ul>	<p><b>4 - Green</b></p>	<ul style="list-style-type: none"> <li>Options appraisals can include HML approach to allow more risk managed approach</li> <li>Financial monitoring to committees to include mitigation of overspending as opposed to single CEC response (<b>Ongoing</b>)</li> <li>Develop Unit4 / MSBI to develop scenario / forecasting data for review as part of MTFS process</li> <li>CIPFA Resilience Index – See Std F</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>Other approaches to complying with this financial management standard are available. It is up to the authority to select an approach that is commensurate with its own requirements and with the resources that it has available.</li> </ul> <p><b>Key questions:</b></p> <ul style="list-style-type: none"> <li>Does the authority have a sufficiently robust understanding of the risks to its financial sustainability?</li> <li>Does the authority have a strategic plan and long-term financial strategy that adequately address these risks?</li> <li>Has the authority sought to understand the impact on its future financial sustainability of the strategic, operational and financial challenges that it might face (e.g. using a technique such as scenario planning)?</li> <li>Has the authority reported effectively to the leadership team and to members its prospects for long-term financial sustainability, the associated risks and the impact of these for</li> </ul>	<p>complexity of cases in social care (see below).</p> <ul style="list-style-type: none"> <li>Due to these pressures – and in recognition of a very uncertain environment for local government where many experts in the sector are reporting the view that the funding system is ‘broken’ – in February 2024 Council considered and approved its updated MTFs, but only the 2024/25 budget presents a balanced position – Link Below.</li> <li>High Needs / DSG Deficit - The Council’s spending on High Needs does not match the funding received via DSG, due to the growth in the number of pupils with an Education Health and Care Plan. This has resulted in a significant deficit, which is currently permitted to be held on the Balance Sheet in a ‘negative DSG reserve’ (i.e. a temporary accounting ‘override’, approved by the Department for Levelling Up, Housing and Communities). This override has been extended to 31 March 2026 – Risks included in the MTFs approved February 2023, in year reporting</li> </ul>			

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
short and medium-term decision making?	<p>and MTFS approved February 2024.</p> <ul style="list-style-type: none"> <li>- MTFS / Capital Strategy, set out key financial principles and reflects the main risks to sustainability.</li> <li>- MTFS/Annual Budget agreed at Full Council annually and reported on through the financial cycle in monitoring reports to officers/members.</li> <li>- MTFS development reports to Committees – to engage and input into the development of the MTFS and budget.</li> <li>- Finance training provided to members.</li> <li>- MTFS/Budget – member briefings to explain key assumptions and risk areas in financial planning.</li> <li>- Value for Money and Financial Resilience 2023/24 published on website 1.3.24 -see link at Std F</li> </ul>			

Medium Term Financial Strategy - Link

MTFS Feb 2023: [https://www.cheshireeast.gov.uk/council\\_and\\_democracy/your\\_council/council\\_finance\\_and\\_governance/cheshire\\_east\\_budget/cheshire-east-budget-2023-24.aspx](https://www.cheshireeast.gov.uk/council_and_democracy/your_council/council_finance_and_governance/cheshire_east_budget/cheshire-east-budget-2023-24.aspx)

MTFS Feb 2024:

[https://www.cheshireeast.gov.uk/council\\_and\\_democracy/your\\_council/council\\_finance\\_and\\_governance/cheshire\\_east\\_budget/cheshire-east-budget.aspx](https://www.cheshireeast.gov.uk/council_and_democracy/your_council/council_finance_and_governance/cheshire_east_budget/cheshire-east-budget.aspx)

**Principle 6: Sustainability – The long-term sustainability of local services is at the heart of all financial management processes and is evidenced by prudent use of public resources.**

**Standard I - The authority has a rolling multi-year medium-term financial plan consistent with sustainable service plans.**

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>• The FM Code does not anticipate that a longer-term financial strategy will – or, indeed, should – provide sufficient detail to allow for it to be translated directly into an annual income and expenditure budget.</li> <li>• To bridge this gap, therefore, and to allow the authority to ensure that its annual budget is in alignment with its longer-term financial aims, the FM Code requires the authority to prepare a multi-year medium-term financial plan.</li> <li>• Furthermore, this plan should also be consistent with associated service plans for the authority’s principal services.</li> </ul> <p><b>Key questions</b></p>	<ul style="list-style-type: none"> <li>- The 2023/24 MTFS covers 4yrs of activity with HLBCs linked to appropriate years.</li> <li>- Annual budgets are approved, using the additional years of the MTFS as evidence of the robustness and whole life impact of yr1 proposals.</li> <li>- Income and expenditure forecasts are consistent and reflect up to date analysis to support longer term planning.</li> <li>- The MTFS is provided in full as part of the Council approval of the annual budget.</li> <li>- All strategies within the MTFS reflect the 4yr planning timeframe.</li> <li>- HLBC’s published alongside MTFS Report</li> </ul>	<ul style="list-style-type: none"> <li>- There is potential ambiguity over the ‘approval’ of proposals beyond yr1.</li> <li>- The MTFS does not compare scenarios, such as HML, but is presented as a single plan.</li> <li>- The Asset Management Plan (AMP) is not suitably aligned to the MTFS.</li> <li>- Lifetime costs of assets does not systematically feature within the MTFS.</li> </ul>	<p><b>3 - Amber</b></p>	<ul style="list-style-type: none"> <li>- Develop approach to vary MTFS as opposed just to vary current year</li> <li>- Review Capital Strategy for 2024/25 re affordability - target 31.03.2024</li> <li>- Transformation Plan / balance MTFS in the medium term and increase GF reserves to sustainable level</li> <li>- Publish HLBCs to demonstrate options <b>(ongoing)</b></li> <li>- Align Capital Strategy to AMP</li> </ul>

What we need to do	What we are doing (evidence of compliance)	Gap Analysis	RAG	Action Plan
<ul style="list-style-type: none"> <li>• Does the authority have in place an agreed medium-term financial plan?</li> <li>• Is the medium-term financial plan consistent with and integrated into relevant service plans and its capital strategy?</li> <li>• Has the medium-term financial plan been prepared on the basis of a robust assessment of relevant drivers of cost and demand?</li> <li>• Has the medium-term financial plan been tested for resilience against realistic potential variations in key drivers of cost and demand?</li> <li>• Does the authority have in place a suitable asset management plan that seeks to ensure that its property, plant and equipment including infrastructure assets contribute effectively to the delivery of services and to the achievement of the authority's strategic aims?</li> </ul>	<ul style="list-style-type: none"> <li>- The MTFS forecasts the Council's financial position considering known service pressures, major issues affecting the Council's finances, global, national and local economic influences, as well as local priorities, internal/external risk factors and opportunities.</li> <li>- Annual budget aligned with Service Planning – collaboration and consultation across the Council and with members, in developing the budget.</li> <li>- 2024/25 – 2027/28 MTFS – balanced for 2024/25 only, future years as yet to be balanced – See also Standard K re S25 Statement re robustness of estimates and adequacy of reserves and proposed actions.</li> </ul>			

This page is intentionally left blank

Acronym	Full Title
(initials)	Brackets around two letters are initials of individual people
A&G	Audit and Governance
AGS	Annual Governance Statement
AMP	Asset Management Plan
BFT	Brighter Future Together
BFTP	Brighter Future Together Programme
BLOG	BLOG – Web Log
BMST	Business Management Support Team
BP	Business Partner
C&F	Children and Families
CEBERT	Cheshire East Budget Emergency Response Team
CEC	Cheshire East Council
CEO	Chief Executive Officer
CERF	Cheshire East Residents First Ltd
CFB	Capital Financing Budget
CFO	Chief Finance Officer
CIPFA	Chartered Institute of Public Finance and Accountancy
CLT	Corporate Leadership Team
COCG	Code of Conduct Group
CP	Corporate Plan
CPC	Corporate Policy Committee
CPD	Continued Professional Development
CPF	Cheshire Pension Fund
CPR	Contract Procedure Rules
CQC	Care Quality Commission
DMT	Directorate Management Team
DSG	Dedicated Schools Grant
EA	External Audit
ED	Executive Director
EFMT	Extended Finance Management Team
EIA	Equality Impact Assessments
EU	European Union
FM	Financial Management
FPR	Finance Procedure Rules
FSC	Finance Sub-Committee
GT	Grant Thornton
HLBC	High Level Business Case
HML	High Medium Low
IA	Internal Audit
ICO	Information Commissioners Office
IFAC	International Federation of Accountants
KPI	Key Performance Indicator
LEP	Local Enterprise Partnership

## FM Code – Glossary

## Appendix 4

LEP F&R	Local Enterprise Partnership Finance & Reporting Committee
LGO	Local Government Ombudsman
LGPS	Local Government Pension Scheme
MO	Monitoring Officer
MSBI	Microsoft Business Intelligence (Power BI)
MTFS	Medium Term Financial Strategy
MYR	Mid-Year Review
ODR	Officer Decision Record
OFSTED	Office for Standards in Education
PAIB	Professional Accountants in Business
PDR	Performance Development Review
PMO	Project Management Office
PP	Pay Policy
PSAA	Public Sector Audit Appointments
RAG	Red, Amber, Green
S151	Section 151 Officer
SOA	Statement of Accounts
SOLACE	Society of Local Authority Chief Executives
SS	Shared Service
TMS	Treasury Management Strategy
ToRs	Terms of reference
TQR	Third Quarter Review
UK	United Kingdom
WARN	Waiver Approval / Record of Non-Adherence
WLC	Wider Leadership Community
WLT	Wider Leadership Team
WOC	Wholly Owned Company

OPEN

## Finance Sub-Committee

22 March 2024

### Cheshire & Warrington Local Enterprise Partnership Ltd – Appointments to Committees

---

**Report of: David Brown, Director of Governance & Compliance**

**Report Reference No: FSC/39/23-24**

**Ward(s) Affected: All**

#### **Purpose of Report**

- 1 Appointments to the new Joint Committee and existing governance structures are necessary to ensure that the Council has oversight of companies in which it has a shareholding.

#### **Executive Summary**

- 2 This report sets out the background to the Cheshire & Warrington Local Enterprise Partnership and the related companies, in order the Committee understands the extent of the Council's various shareholdings and to ensure that the Council has sufficient oversight of its interests.

#### **3. Recommendations**

##### **RECOMMENDATIONS**

The Finance Sub- Committee is recommended to:

1. Appoint the Leader to be the Owner Member of the Joint Committee (Part One)
2. Appoint the Deputy Leader to be a member of the Joint Committee (Part Two) and to be the substitute for the Owner Member

3. Appoint an additional member to be the substitute member for the Joint Committee (Part Two)
4. Note that the Corporate Policy Committee will make the appointment to the director of Alderley Park Holdings Ltd
5. Consider appointing a Director to the Cheshire & Warrington Development Fund (General Partner) Ltd
6. Agree how the Investment Committee should be progressed
7. Agree how the Council should receive updates on the Life Sciences Funds.

## **Background**

4.1 The Cheshire & Warrington Local Enterprise Partnership Limited (CWLEP) was set up by the three Councils (CEC, CWaC and Warrington) in 2011. Each Council had a 20% share, with the remaining 40% held by private sector representatives. CWLEP carries out sub-regional economic development activities on behalf of the Councils, and CEC acts as the accountable body for Government funding streams which were provided to Local Enterprise Partnerships (LEP). Over the period of CWLEP, a number of investment delivery vehicles were set up, including Alderley Park Holdings Ltd, Cheshire and Warrington Development Fund and Life Science Funds

4.2 As at 1 April 2024, the Government is transferring LEP functions to upper tier local authorities. All three authorities have agreed to increase their holding in CWLEP to 33.3% and to set up a Joint Committee to act as the “owner/shareholder” (Part One, ToRs) and to provide strategic direction and oversight to sub-regional economic development (Part Two, ToRs). The Joint Committee and increased holding was approved by Council on 27 February 2024.

## **Appointment to Joint Committee**

4.3 The Joint Committee is split into two sections; Part One deals with the company formalities, such as agreeing the business plan, directors, overseeing performance etc. Part Two is for setting the strategic direction and oversight of sub-regional economic development across the wider Cheshire & Warrington area.

Members are asked to agree the appointment of two members to the Joint Committee, with one member appointed to act for the owner/shareholder for part one business,

and the second member acting as substitute for part one business. They are also asked to agree a third member who can substitute for the part two member. This will ensure that the Council always has members at the committee, as some decisions need unanimity across the Councils.

### **Appointment to Alderley Park Holdings Ltd**

4.4 After the announcement of the planned withdrawal of Astra Zeneca's R&D staff from the site, Cabinet endorsed a vision for the site as set out in the Alderley Park Prospectus which outlined the site transforming from a single occupier site to a cluster of life science businesses continuing to complement and support life science facilities across the wider region. Following this in March 2014, the Alderley Park site was purchased by Manchester Science Partnerships with Cheshire East Council purchasing a 10% stake in the Special Purpose Vehicle for Alderley Park as well as a 3% stake in Manchester Science Partnerships. Alderley Park Holdings is a company set up for the purposes of property letting and the Council took a 10% share in 2014. Craig Browne has been the Council's representative on the Board as Director but has recently resigned (27 February 2024). This means that there is one Director role to be filled and the Corporate Policy Committee will be asked to make an appointment to this role.

### **Appointment to Cheshire & Warrington DF (GP) Limited**

4.5 Cheshire & Warrington Development Fund (GP) Limited is a company set up on 24 September 2019 for the purposes of fund management activities. The Council acts as the Entrusted Entity for a CWLEP administered development fund. £20m funding has been provided by European Regional Development Fund (ERDF) and the Council is the signatory to the related grant funding agreement with what was Ministry of Housing, Communities and Local Government (MHCLG).

4.6 The development fund operates via a Limited Company and a Limited Partnership, both established by the Council. The Limited Company is a holding company with activity taking place at fund level. The fund spans Cheshire and Warrington and it was intended that there would be a number of appointments to the Board. The Finance Sub-Committee appointed Stephen Park (Warrington Borough Council' Growth Director) to the Board at its meeting in November 2022, and also appointed the Executive Director of Place. She did not take up this appointment. Currently the only Directors are Stephen Park and Philip Cox (CWLEP Chief Executive) and the Council has not had any representation since March 2022.

4.7 The Board is presently responsible for acting as the Investment Committee for the fund. Under the agreement between CEC and MCHLG, CEC is obliged to establish an "*independent investment advisory committee or management*

*committee to the Fund consisting of appropriately qualified and experienced individuals which provides strategic advice and direction to the Fund but does not take part itself in the running of the fund" (Investment Committee).*

4.8 External legal advice indicated that the Investment Committee should be separate from the board of directors of the general partner, as the constitutional documents of the general partner are based on only the shareholder having the ability to appoint directors. The Investment Committee can therefore be a freestanding committee with its own terms of reference. The advice suggested that CEC, Cheshire West and Chester Borough Council and Warrington Borough Council should be represented on the committee, and that the rules could state that for an investment in a particular area, the representatives of the relevant body with responsibility for that area would need to give initial approval before the proposal was put to the full committee.

4.9 Whilst the absence of a separate investment committee has never been questioned during several audits of the fund by DLUHC and the European Union, in view of the makeup of the Joint Committee, with representation from each Council, they could also act as the Investment Committee for the fund.

### **Appointment to Cheshire & Warrington Development Limited Partnership**

4.10 This is a limited liability partnership set up between Cheshire East Council and Cheshire & Warrington DF (GP) Limited on 29 April 2020 for the purposes of making equity investments, loans and guarantees.

### **Life Sciences Fund 1 & 2**

4.11 Cheshire East Council and the CWLEP are both partners in Life Sciences Fund 1, an investment partnership managed by Catapult as the fund manager and including the Greater Manchester Combined Authority and Alderley Park Holdings. The Council contributed £5M to the Fund. There is an Investment Advisory Panel and the Council is represented by Cllr. Nick Mannion.

4.12 The CWLEP are also partners in Life Sciences Fund 2, together with Alderley Park Holdings. The Council is not an investor in this Fund.

4.13 In view of the Council's increased share in the CWLEP, as well as its share in Alderley Park Holdings, this committee may feel it prudent to receive a report on the Life Sciences funds for the future, or request that the Joint Committee receives such a report. In any event, the audited CWLEP annual report and accounts reflect the CWLEP stake in both funds.

## 5. Consultation and Engagement

The CWLEP have been consulted and their response has been incorporated into this report.

## 6. Reasons for Recommendations

6.1 The Council has agreed to set up the Joint Committee and there is a need to make the relevant appointments.

6.2 Corporate governance rules require that director appointments need to be made by the shareholders. As Finance Sub Committee is the shareholder representative of the Council (other than for the CWLEP where this is the Joint Committee), these decisions rest with the Sub Committee. There may be an option where authority to appoint directors is delegated to officers, or to the Board of the Limited Company itself. The Joint Committee terms of reference allow it to appoint directors to the LEP board. However, while the Cheshire & Warrington Development Fund (GP) Limited is ostensibly a LEP-led, sub regional project, the legal and statutory responsibilities lie with the Council, as entrusted entity of the partnership and sole shareholder of the company.

6.3 With the increase holding in the CWLEP, it is prudent that members have an overview of any subsidiary or associated companies in which the Council has an interest and consider whether any action is needed in respect of those.

## 7. Other Options Considered

The alternative option is to leave the position as is, and not appoint any Directors or have any oversight of other council shareholdings, or request the Joint Committee to undertake this function.

Option	Impact	Risk
Do Nothing	The Council will not have any influence or understanding of what is happening within companies or vehicles over which they have some financial responsibility and should exercise some control.	The Council may be exposed to decision making that affects it but is unaware and is not able to input into it. The external auditors consider that the Council should have an understanding and input into companies or vehicles over which they have some financial responsibility.

## **8. Implications and Comments**

### *8.1 Monitoring Officer/Legal*

The legal implications are set out within this report.

### *8.2 Section 151 Officer/Finance*

8.2.1 There is no financial impact on the Council.

8.2.2 The Council should have officers or members as directors on these vehicles to ensure that the Council has an understanding of any financial implications of decisions which may affect it and can input into any decision making.

### *8.3 Policy*

8.3.1 This supports the following priorities in the Corporate Plan:-

**An open and enabling organisation**

- **Support a sustainable financial future for the council, through service development, improvement and transformation**
- **Ensure that there is transparency in all aspects of council decision making**

### *8.4 Equality, Diversity and Inclusion*

There are no equality and diversity implications.

### *8.5 Human Resources*

There are no human resources implications.

### *8.6 Risk Management*

There is a risk that if the Council does not have oversight of any subsidiary companies or vehicles in which it has shareholdings, then it will not be able to exercise high standards of governance.

### *8.7 Rural Communities*

There are no implications for rural communities.

*8.8 Children and Young People including Cared for Children, care leavers and Children with special educational needs and disabilities (SEND)*

There are no implications for children and young persons.

*8.9 Public Health*

There are no public health implications.

*8.10 Climate Change*

There are no climate change implications.

<b>Access to Information</b>	
Contact Officer:	Deborah Upton, Senior Governance Lawyer Deborah.upton@cheshireeast.gov.uk
Appendices:	None
Background Papers:	(a) Council report dated 27 February 2024 (b) Finance Sub-Committee report dated 9 November 2022

This page is intentionally left blank

## Finance Sub-Committee Work Programme 2024-25

Report Reference	Finance Sub-Committee	Title	Purpose of Report	Lead Officer	Consultation	Equality Impact Assessment	Part of Budget and Policy Framework	Corporate Plan Priority	Exempt Item
TBC	11/06/2024	Cheshire Pension Fund Briefing (Financial Review 3)	The purpose of this report is to present the latest in a series of briefing notes in respect of key items being presented to the Cheshire Pension Fund Committee.	Director of Finance and Customer Services	No	No	Yes	Open	No
FSC/21/23-24	11/06/2024	Companies Business Plans	The purpose of this report is to enable the Sub Committee, as representing the Council as Shareholder, to consider the medium term business plans of the Council's wholly owned companies	Director of Finance and Customer Services	No	No	Yes	Open	No
FSC/16/23-24	11/06/2024	Financial Management Code	The purpose of this report is to inform the Sub Committee of the current status of the Council's compliance with CIPFA's Financial Management Code and to advise on next steps.	Director of Finance and Customer Services	No	No	Yes	Open	No

This page is intentionally left blank

OPEN

## Finance Sub-Committee

22 March 2024

### Procurement Pipeline

---

**Report of: Alex Thompson, Director of Finance and Customer Service, S151**

**Report Reference No: FSC/33/23-24**

**Ward(s) Affected: All**

#### **Purpose of Report**

- 1 The purpose of this report is to enable the Finance Sub-Committee to fulfil its responsibilities in relation to the oversight of the procurement pipeline of the Council. This report provides an update of the pipeline of procurement activity, an update on the contracts awarded this fiscal year, and provides an update on the number of cases where and reasons why procurement activity has required the use of waivers.
- 2 This report supports the Council being open and working transparently with its residents, businesses, and partners.
- 3 **Ensuring that there is transparency in all aspects of Council decision making** (page 3 and 13 Corporate Plan 2021 to 2025) by publishing a pipeline of procurement activity and contracts awarded on the Councils Open Data.
- 4 **Ensuring that there is transparency in all aspects of Council decision making** (page 3 and 13 Corporate Plan 2021 to 2025) by implementing a contract management system to provide greater governance and transparency in the way the council manages its contracts.
- 5 **Support a sustainable financial future for the council, through service development, improvement and transformation** (page 3 and 13 Corporate Plan 2021 to 2025) by improving the visibility of contracts

ensuring that outcomes are met or exceeded, contract and supply chain risk is managed, and efficiency savings are secured.

## Executive Summary

- 6 The report provides an overview of procurement activity across the council during 2023 – 2024 fiscal year. This includes the pipeline of high value (over £1m) procurement activity, all contracts awarded since 1<sup>st</sup> April 2023 which is also available on the Councils transparency pages, the number, and reasons for waivers to the Contract Procedure Rules and the number of non-adherences to the Contract Procedure Rules.
- 7 The Procurement Bill received Royal Assent in October 2023. Secondary legislation will be concluded in late March along with E-learning on the Government Commercial College. The regime will go live in October 2024.

## RECOMMENDATIONS

The Finance Sub-Committee is recommended to:

1. Approve the 1 pipeline project in Appendix 1 column H as business as usual.
2. Note the reason for 1 waiver approved between 1<sup>st</sup> January 2024 and 29<sup>th</sup> February 2024 (6 in total in 2023/24).
3. Note the reason for 1 non-adherence between 1<sup>st</sup> January 2024 and 29<sup>th</sup> February 2024 (1 in total in 2023/24).
4. Note the contracts awarded since April 2023, Appendix 2.
5. Note the update on the public procurement legislation, Public Contract Regulations 2023.

## Background

- 8 The sub-committee has responsibility for the oversight of procurement. Procurement is the process of acquiring goods, works or services from third parties including wholly owned subsidiary bodies of the Council. The process spans the whole commissioning cycle and is covered by the Public Contract Regulations 2015 (PCR's) 2015.

- 9 To ensure compliance with the PCR's, the Constitution and the Commissioning Framework a procurement pipeline of work is maintained which the Committee should review as part of their responsibilities. This is attached at Appendix 1.
- 10 The procurement pipeline provides a list of all the Council's scheduled procurement activity above £1m. The Committee should be reassured that significant decisions are managed and therefore consider reviewing important or valuable contracts. The pipeline is also available on the [Cheshire East Transparency Pages](#).
- 11 A Significant Decision is "A decision which is likely to result in the local authority incurring non-routine expenditure which is, or the making of non-routine savings which are, significant having regard to the Council's budget for the service or function to which the decision relates; and / or is likely to be significant in terms of its effects on communities living or working in an area comprising one or more wards or electoral divisions in the area of the Council. For these purposes, savings and expenditure are 'significant' if they are equal to or greater than £1,000,000, unless the context requires otherwise".
- 12 Significant Decisions are decisions that need to go to committee. The definition was simplified to a decision over £1m but this was causing unnecessary activity as the Council has regular 'business as usual' decisions over £1m which would still have required routine reports to committee. To ensure alignment with the Council's vision to be Open the Sub-Committee has responsibility to oversee the procurement pipeline, this means members are sighted on all procurement activity and approve any procurement which is classified as business as usual in column G to ensure the process remains proportionate. The procurements requiring approval are shown in Appendix 1, approval required.
- 13 Oversight is important as in a normal operating year the Council spends more than £350m with external parties which need to be procured in accordance with the PCRs 2015, ensuring value for money and that the Council's Social Value principles and objectives are achieved.
- 14 The Local Government Transparency Code was published in 2015 which details, amongst other things, the procurement information local authorities are required to publish. Cheshire East Council publishes a monthly spend report which details the previous months spend and on a quarterly basis contracts awarded, a procurement pipeline and purchase card spend. This is all available on the Council's transparency pages. Appendix 2 provides a list of all contracts awarded over £5000 since April 2023. The Council also complies with the Public Contract

Regulations and publishes all contracts above £25k on Contracts Finder and Find a Tender.

- 15 The contract procedure rules set out the necessary controls that are used to manage related spending. There are occasions where it is appropriate to waive these rules with the proper authority. Waivers are pre-approved variations from the Contract Procedure Rules, and these form part of the procurement process.
- 16 The Procurement Bill received Royal Assent in October 2023. Secondary legislation is due to be concluded late March along with the E-learning going live. The implementation period starts in May and the regime will go live in October 2024.
- 17 The council is reviewing the Contract Procedure Rules to update where required and reviewing all currently processes and procedures to ensure they are robust and update where needed.
- 18 A page has been added to the council's website to inform suppliers about the pending changes.
- 19 All waivers approved in the periods between Finance Sub-Committees will be presented to the next Committee meeting. The number of waivers to be reported to this committee is 1. The waiver is set out in Part 2 of the agenda.

<b>Waivers</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020 - 2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
	40	20	16	17	25	37	24	6

- 20 Any breach of, or non-adherence to, the Contract Procedure Rules is reported to the Chief Finance Officer and Monitoring Officer on discovery. The relevant Director or their delegated representative is required to outline the reasons for the breach and the steps taken to prevent recurrence. The number of non-adherences to present to this meeting is 1. The non-adherence is set out in Part 2 of the agenda.

<b>Non-Adherence</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019 - 2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
	33	10	5	1	3	3	4	1

## **Consultation and Engagement**

- 21 Consultation and engagement have been undertaken with Cheshire East Council staff who have a role within Commission, Procuring and Contract Managing goods, services or works for the Council.

## **Reasons for Recommendations**

- 22 To ensure compliance with the Public Contract Regulations 2015 (PCRs), the Constitution and the Commissioning Framework a procurement pipeline of work is maintained which the Committee should review as part of their responsibilities. This is attached at Appendix 1.
- 23 Column G of the pipeline identifies which procurements are categorised as business as usual and which are categorised as Significant Decisions and require service committee approval. This is due to them incurring non-routine expenditure or having a significant effect on communities.
- 24 The Contract Procedure Rules set out the necessary controls that are used to manage related spending. There are occasions where it is appropriate to waive these rules with the proper authority.
- 25 Waivers are pre-approved variations from the Contract Procedure Rules, and these form part of the procurement process.
- 26 To remind the Sub Committee of the pending changes to the public procurement regulations and provide details on where to find the official update from the Cabinet Office.

## **Other Options Considered**

- 27 There is an option not to publish a pipeline of procurement activity that classifies business as usual activity and significant decisions. This option would lead to all procurement activity requiring detailed reports to Committees in addition to the existing oversight from the Finance Sub-Committee and exception reporting to the Audit and Governance Committee. This would cause additional work for officers having to draft routine reports for committee for business-as-usual expenditure. This option is not recommended as the Finance Sub-Committee can provide suitable assurance that spending is, or is not, routine and within the Budget and Policy Framework.
- 28 The responsibility of the Sub-Committee is to establish a procurement forward plan, which is provided at Appendix 1. Other information such as the past spend, review of waivers and approval of significant decisions could therefore be removed from this report as an alternative option. This option is not recommended as the Corporate Plan supports

transparency which is enhanced by providing additional context around procurement activity.

## **Implications and Comments**

### *Monitoring Officer/Legal*

- 29 The Council's commercial legal team will work with procurement and seek to ensure that the Council's procurement activity complies with the PCRs and the Council's contract rules; and will look to advise on the appropriate form of contracts to be used.

### *Section 151 Officer/Finance*

- 30 The recommendations in this report do not impact on the Council's Medium Term Financial strategy (MTFS).

### *Policy*

- 31 New policies regarding Contract Management and the roles and responsibilities

### *Equality, Diversity and Inclusion*

- 32 All tenders issued by the Council include a Selection Questionnaire which asks bidders to confirm obligations in environmental, social and labour laws. This is a self-declaration which provides a formal statement that the organisation making the declaration has not breached any of the exclusion grounds, including Equality Legislation. If a serious misrepresentation is found in the Selection Questionnaire, bidder may be excluded from the procurement procedure, and from bidding for other contracts for three years.
- 33 All Cheshire East Council contracts have a clause to ensure contracts are delivered in accordance with all applicable equality law and the Council's equality and diversity policy.

### *Human Resources*

- 34 There are no direct implications for HR.

### *Risk Management*

- 35 Contract and supplier risks and issues will be managed through the new Contract Management System ensuring supply chain risks are monitored and managed appropriately with visibility across the Council.

*Rural Communities*

36 There are no direct implications for rural communities.

*Children and Young People including Cared for Children, care leavers and Children with special educational needs and disabilities (SEND)*

37 There are no direct implications for children and young people.

*Public Health*

38 There are no direct implications for public health.

*Climate Change*

39 Carbon and the environment form part of the Council’s Social Value Policy and Framework. How the Council measures the outcomes and performance from the supply chain will be through the Contracts Management Framework.

<b>Access to Information</b>	
Contact Officer:	Lianne Halliday, Head of Procurement Lianne.halliday@cheshireeast.gov.uk
Appendices:	Appendix 1 Pipeline (spreadsheet) Appendix 2 Contracts (spreadsheet) Appendix 3 CPR Waiver Categorisations
Background Papers:	None

This page is intentionally left blank

Pipeline: Pipeline	Project Status	Date Tender to be advertised	Estimated Contract start date	Overall Project Budget	Department	committee approval	Approval required
Care at Home (Adults) - CPC	Pre tender	24/06/2024	04/09/2024	£ 140,000,000.00	Integrated Commissioning Thriving and Prevention	Adults Committee March 2022	
Household Waste Recycling Centres	Pre tender	01/05/2024	01/01/2025	£ 45,000,000.00	Environmental Services	Environment and Communities Committee - Approval Required	
Modification 2024-5 Care at Home (Adults)	Pre tender	24/04/2024	04/09/2024	£ 19,000,000.00	Integrated Commissioning Thriving and Prevention		Yes
Paediatric Speech Language & Communication Therapy Service	Forward plan	01/09/2024	01/04/2025	£ 17,500,000.00		Children's and Families Committee - Jan 24	
Mobberley Solar Scheme	Pre tender	29/03/2024	01/02/2024	£ 14,000,000.00	Environmental Services	Economy and Growth Committee - March 23	
Integrated Lifestyle Services (One You Cheshire East)	Forward plan	01/06/2024	01/11/2024	£ 5,000,000.00	Health Improvement	Adults and Health Committee - March 2024	
Domestic Build Works	Pre tender	15/05/2024	01/09/2024	£ 4,400,000.00	Housing	Finance Sub - January 2024	
Learning Disability Respite	Pre tender	01/07/2024	02/03/2025	£ 3,200,000.00	Integrated Commissioning, Children, Families and Comple	Adults and Health Committee - March 2024	
Housing Related Support 2024-5	Forward plan	16/08/2023	01/04/2025	£ 1,500,000.00	Housing	Economy and Growth Committee - July 2023	

This page is intentionally left blank

Contract Ref	Contract: Contract Name	Start Date	End Date	Awarded Value	Status	Department
C0949	Children and Family Support Services	01/04/2023	31/03/2028	£ 22,000,000.00	Active	Integrated Commissioning, Children, Families and Complex Needs
C2132	Domestic Energy Retrofit Works	01/11/2023	01/04/2025	£ 8,100,000.00	Active	Housing
C1991	Springfield School Expansions - Construction Contract	10/04/2023	13/03/2025	£ 6,315,368.09	Active	Educational
C1599	Insurance Policies DPS	01/04/2023	31/03/2026	£ 6,194,172.60	Active	Audit and Risk
C2182	Cluster Model - Short Stay Beds	01/04/2023	31/03/2024	£ 5,590,985.90	Active	Integrated Commissioning New Models of Care
C1601	Insurance Policies - Lot 2 Liability RMP	01/04/2023	31/03/2026	£ 2,924,570.00	Active	Audit and Risk
C2528	Crewe Cultural and Civic Space - Construction contract	04/12/2023	01/08/2025	£ 2,804,549.93	Active	Economic Development
C2012	Gypsy and Traveller Transit Site at Cledford Hall Farm Main Contract	15/06/2023	25/02/2025	£ 2,784,564.79	Active	Housing
C1575	Provision of Fresh Produce, Baked Goods and Dairy Products	01/09/2023	31/08/2025	£ 2,557,712.00	Active	Educational
C2042	Apprenticeship DPS New	01/08/2023	31/07/2027	£ 2,000,000.00	Active	Human Resources
C1600	Insurance Policies - Lot 1 Property (Protector)	01/04/2023	31/03/2026	£ 1,353,245.00	Active	Audit and Risk
C1602	Insurance Policies - Lot 3 Motor Protector	01/04/2023	31/03/2026	£ 1,222,657.75	Active	Audit and Risk
C2238	The Dingle Primary School Expansions Building Contract	01/09/2023	23/02/2025	£ 1,168,488.52	Active	Educational
C1798	22 225 Supply, Install, Remove, Refurbish and Store Vertical Lifts for Domestic	01/08/2023	31/05/2025	£ 960,000.00	Active	Housing
C2072	Employment support for economically inactive people, (SPF Funding) E33	02/10/2023	31/03/2025	£ 928,333.00	Active	Integrated Commissioning, Children, Families and Complex Needs
C2183	Cluster Model - Inspired Life Beds	01/04/2023	31/03/2024	£ 810,433.00	Active	Integrated Commissioning New Models of Care
C2024	External Financial Auditors	01/04/2023	31/03/2028	£ 775,000.00	Active	Finance
C2260	Best Interests Assessors DOLS 2.	01/11/2023	30/09/2025	£ 760,000.00	Active	Adult Safeguarding
C2184	Cluster Model - Lovett Care Beds	01/04/2023	31/03/2024	£ 690,175.20	Active	Integrated Commissioning New Models of Care
C1996	Chargeable Garden Waste Permit Solution	09/08/2023	08/08/2025	£ 600,000.00	Active	Environmental Services
C1846	Public & Statutory Notice and HR Recruitment Advertising Services	01/06/2023	31/05/2026	£ 600,000.00	Active	Procurement
C1056	Supported Lodging Accommodation for Young People	01/04/2023	31/03/2026	£ 588,723.62	Active	Integrated Commissioning, Children, Families and Complex Needs
C2185	Cluster Model - Maria Mallaband (6) Beds	01/04/2023	31/03/2024	£ 585,603.20	Active	Integrated Commissioning New Models of Care
C1918	Information Technology Research and Advisory Services	01/04/2023	31/03/2026	£ 570,000.00	Active	ICT Strategy
C2194	System Resilience - Short Stay Beds	01/04/2023	31/03/2024	£ 562,450.57	Active	Integrated Commissioning New Models of Care
C2177	Cluster Model - Community Health Beds	01/04/2023	31/03/2024	£ 560,505.92	Active	Integrated Commissioning New Models of Care
C2167	23 034 Supply of Liquid Fuels	11/12/2023	10/12/2025	£ 560,000.00	Active	Procurement
C1478	Fresh Start Accommodation & Support Service	01/04/2023	31/03/2025	£ 516,498.00	Active	Housing
C2186	Cluster Model - Laurel Bank Beds	01/04/2023	31/03/2024	£ 509,788.50	Active	Integrated Commissioning New Models of Care
C2113	Microsoft 365 tenant migration delivery partner	24/10/2023	30/06/2024	£ 487,132.90	Active	ICT Services
C1817	Mental Health Floating Support	01/12/2023	30/11/2027	£ 480,000.00	Active	Mental Health and Learning Disability
C2007	Buglawton Primary School - Remodelling/Extension of Classrooms LVCS Lot 2 Ma	01/05/2023	30/09/2024	£ 477,063.88	Active	Educational
C2195	System Resilience - Croftwood Care Beds	01/04/2023	31/03/2024	£ 441,107.14	Active	Integrated Commissioning New Models of Care
C2060	Adult Social Care Review	05/06/2023	30/11/2025	£ 400,000.00	Expired	Integrated Commissioning Thriving and Prevention
C2317	Cash Collection and Cash in Transit	04/10/2023	03/10/2025	£ 400,000.00	Active	Procurement
C2191	Cluster Model - Barker Care Beds	01/04/2023	31/03/2024	£ 392,145.00	Active	Integrated Commissioning New Models of Care
C2193	Cluster Model - Springcare (Macclesfield) Beds	01/04/2023	31/03/2024	£ 388,230.87	Active	Integrated Commissioning New Models of Care
C2073	Courses including basic, life & career skills (SPF funding) E34	02/10/2023	31/03/2025	£ 380,355.00	Active	Integrated Commissioning, Children, Families and Complex Needs
C2074	Adult Respite Support (bed based) Service	01/12/2023	30/11/2024	£ 345,150.00	Active	Integrated Commissioning Thriving and Prevention
C1897	22 083 Handforth Garden Village Primary Infrastructure Works - Design Opt	06/04/2023	30/06/2024	£ 342,633.00	Active	Economic Development
C1603	Insurance Policies - Lot 4 Engineering Inspection and Insurance RMP	01/04/2023	31/03/2026	£ 340,395.85	Active	Audit and Risk
C2779	Lot 1 Home To School Call Off - S71196	01/01/2024	31/07/2025	£ 323,190.00	Active	Strategic Transport and Parking
C2130	Provision of Mental Health Blocked Beds at Eden Mansions Care Home	01/04/2023	31/03/2024	£ 312,000.00	Active	Integrated Commissioning Thriving and Prevention
C2189	Cluster Model - Methodist Homes Beds	01/04/2023	31/03/2024	£ 306,603.43	Active	Integrated Commissioning New Models of Care
C2054	Elections Poll Cards	19/09/2023	31/08/2026	£ 300,000.00	Active	Governance and Democratic Services
C2281	eCAPTURE, Benefits Forms and UCDS	27/11/2023	26/11/2026	£ 299,531.00	Active	ICT Strategy
C2068	Increase levels of digital inclusion (SPF Funding) E36	02/10/2023	31/03/2025	£ 285,335.00	Active	Integrated Commissioning, Children, Families and Complex Needs
C2778	Lot 1 Home To School Call Off - N81591	01/01/2024	31/07/2025	£ 277,943.40	Active	Strategic Transport and Parking
C2746	Lot 1 Home To School Call Off - S75461	01/01/2024	31/07/2025	£ 276,435.18	Active	Strategic Transport and Parking
C2207	Digital Cheshire Masterclass Lot1 and Lot2	05/02/2024	04/02/2026	£ 274,100.00	Active	Economic Development
C2784	Lot 1 Home To School Call Off - N85077	01/01/2024	31/07/2025	£ 266,181.13	Active	Strategic Transport and Parking
C2783	Lot 1 Home To School Call Off - S75008	01/01/2024	31/07/2025	£ 255,542.40	Active	Strategic Transport and Parking
C2402	Mental Health Assessors (DOLS) - 1. Psychiatry Medicolegal Service Limited	01/10/2023	30/09/2025	£ 248,328.00	Active	Adult Safeguarding
C2757	Lot 1 Home To School Call Off - N75884	01/01/2024	31/07/2025	£ 246,701.70	Active	Strategic Transport and Parking
C2744	Lot 1 Home To School Call Off - S75803	01/01/2024	31/07/2025	£ 246,701.70	Active	Strategic Transport and Parking
C2831	Habitat Works & Management Plan at Saltersford Farm	06/03/2024	05/03/2054	£ 239,047.00	Active	Environmental Services

C2786	Lot 1 Home To School Call Off - N55054	01/01/2024	31/07/2025	£ 237,796.40	Active	Strategic Transport and Parking
C2730	Lot 1 Home To School Call Off - S75466	01/01/2024	31/07/2025	£ 237,006.00	Active	Strategic Transport and Parking
C2732	Lot 1 Home To School Call Off - N75018	01/01/2024	31/07/2025	£ 236,995.23	Active	Strategic Transport and Parking
C1834	22 228 Solar Together	16/06/2023	31/03/2027	£ 235,863.00	Active	Environmental Services
C2187	Cluster Model - Croftwood Care Beds	01/04/2023	31/03/2024	£ 235,287.00	Active	Integrated Commissioning New Models of Care
C1744	Microsoft Unified Support	01/04/2023	31/03/2024	£ 233,232.58	Active	ICT Services
C2742	Lot 1 Home To School Call Off - S55756	01/01/2024	31/07/2025	£ 226,233.00	Active	Strategic Transport and Parking
C2075	Domestic Energy Retrofit Assessment	28/09/2023	30/04/2025	£ 225,000.00	Active	Housing
C2735	Lot 1 Home To School Call Off - S75006	01/01/2024	31/07/2025	£ 224,078.40	Active	Strategic Transport and Parking
C2731	Lot 1 Home To School Call Off - N55933	01/01/2024	31/07/2025	£ 224,078.40	Active	Strategic Transport and Parking
C2734	Lot 1 Home To School Call Off - N85031	01/01/2024	31/07/2025	£ 224,078.40	Active	Strategic Transport and Parking
C2750	Lot 1 Home To School Call Off - S75012	01/01/2024	31/07/2025	£ 223,001.10	Active	Strategic Transport and Parking
C2743	Lot 1 Home To School Call Off - N55224	01/01/2024	31/07/2025	£ 215,460.00	Active	Strategic Transport and Parking
C2751	Lot 1 Home To School Call Off - S75028	01/01/2024	31/07/2025	£ 215,449.23	Active	Strategic Transport and Parking
C1864	Integrated community support for the 'Community and Discharge Support Team	01/07/2023	31/03/2024	£ 209,190.50	Active	Communities and Integration
C2755	Lot 1 Home To School Call Off - N55984	01/01/2024	31/07/2025	£ 208,349.82	Active	Strategic Transport and Parking
C2188	Cluster Model - Canterbury Care Beds	01/04/2023	31/03/2024	£ 207,031.65	Active	Integrated Commissioning New Models of Care
C2764	Lot 1 Home To School Call Off - S75015	01/01/2024	31/07/2025	£ 204,687.00	Active	Strategic Transport and Parking
C2774	Lot 1 Home To School Call Off - S75075	01/01/2024	31/07/2025	£ 204,148.35	Active	Strategic Transport and Parking
C2763	Lot 1 Home To School Call Off - S85912	01/01/2024	31/07/2025	£ 203,609.70	Active	Strategic Transport and Parking
C2736	Lot 1 Home To School Call Off - S75723	01/01/2024	31/07/2025	£ 203,609.70	Active	Strategic Transport and Parking
C2759	Lot 1 Home To School Call Off - N55048	01/01/2024	31/07/2025	£ 203,609.70	Active	Strategic Transport and Parking
C1016	22 030 Care Leavers Mentoring Service	01/07/2023	30/06/2026	£ 202,500.00	Active	Integrated Commissioning, Children, Families and Complex Needs
C2785	Lot 1 Home To School Call Off - N55653	01/01/2024	31/07/2025	£ 200,529.80	Active	Strategic Transport and Parking
C2333	Step Lifts	15/01/2024	14/01/2026	£ 200,000.00	Active	Housing
C1859	Electronic Payment Services (aka Electronic Cash Transactions)	01/08/2023	31/07/2026	£ 200,000.00	Active	Revenues and Benefits
C2226	Cloud Access Connection	01/09/2023	31/08/2024	£ 195,134.64	Active	ICT Services
C2770	Lot 1 Home To School Call Off - S75039	01/01/2024	31/07/2025	£ 193,914.00	Active	Strategic Transport and Parking
C2773	Lot 1 Home To School Call Off - S75052	01/01/2024	31/07/2025	£ 193,914.00	Active	Strategic Transport and Parking
C2769	Lot 1 Home To School Call Off - S75041	01/01/2024	31/07/2025	£ 192,298.05	Active	Strategic Transport and Parking
C1066	EDRMS Enhancement & Support Filer Web System	01/04/2023	31/03/2026	£ 190,373.94	Active	ICT Strategy
C2646	Local Bus Service 94 Newcastle to Biddulph/Congleton	01/04/2023	31/03/2025	£ 190,108.84	Active	Strategic Transport and Parking
C2056	TADIC - Conversion of existing office @ Muni Build. - PCSO	18/07/2023	28/03/2025	£ 189,347.06	Active	Economic Development
C2758	Lot 1 Home To School Call Off - N85938	01/01/2024	31/07/2025	£ 188,527.50	Active	Strategic Transport and Parking
C2740	Lot 1 Home To School Call Off - S75122	01/01/2024	31/07/2025	£ 185,295.60	Active	Strategic Transport and Parking
C2745	Lot 1 Home To School Call Off - S75941	01/01/2024	31/07/2025	£ 183,141.00	Active	Strategic Transport and Parking
C2738	Lot 1 Home To School Call Off - S75020	01/01/2024	31/07/2025	£ 183,141.00	Active	Strategic Transport and Parking
C2737	Lot 1 Home To School Call Off - S75689	01/01/2024	31/07/2025	£ 183,141.00	Active	Strategic Transport and Parking
C2728	Lot 1 Home To School Call Off - S75071	01/01/2024	31/07/2025	£ 183,119.45	Active	Strategic Transport and Parking
C2747	Lot 1 Home To School Call Off - N55045	01/01/2024	31/07/2025	£ 182,063.70	Active	Strategic Transport and Parking
C2748	Lot 1 Home To School Call Off - N75991	01/01/2024	31/07/2025	£ 182,063.70	Active	Strategic Transport and Parking
C2768	Lot 1 Home To School Call Off - N85003	01/01/2024	31/07/2025	£ 180,986.40	Active	Strategic Transport and Parking
C2190	Cluster Model - Cygnet Health Care Beds	01/04/2023	31/03/2024	£ 175,790.76	Active	Integrated Commissioning New Models of Care
C2345	Non-Commissioned Providers - Cherish U Ltd	04/09/2023	01/01/2024	£ 172,757.00	Expired	Integrated Commissioning New Models of Care
C2722	Lot 1 Home To School Call Off - S75907	01/01/2024	31/07/2025	£ 172,368.00	Active	Strategic Transport and Parking
C2716	Lot 1 Home To School Call Off - N55046	01/01/2024	31/07/2025	£ 166,981.50	Active	Strategic Transport and Parking
C2766	Lot 1 Home To School Call Off - S85952	01/01/2024	31/07/2025	£ 166,981.50	Active	Strategic Transport and Parking
C2725	Lot 1 Home To School Call Off - N55753	01/01/2024	31/07/2025	£ 163,480.28	Active	Strategic Transport and Parking
C2367	Data BackUp Service	01/02/2024	31/01/2026	£ 161,985.82	Active	ICT Services
C2713	Lot 1 Home To School Call Off - S71193	01/01/2024	31/07/2025	£ 161,595.00	Active	Strategic Transport and Parking
C2228	Installation of Water Tank for Southern Gateway	10/08/2023	31/12/2023	£ 160,534.00	Expired	Highways
C2714	Lot 1 Home To School Call Off - N55085	01/01/2024	31/07/2025	£ 160,517.70	Active	Strategic Transport and Parking
C1793	Taxi Licensing Vehicle Tests	10/07/2023	09/07/2027	£ 160,000.00	Active	Neighbourhood Services
C2754	Lot 1 Home To School Call Off - N55982	01/01/2024	31/07/2025	£ 159,979.05	Active	Strategic Transport and Parking
C2717	Lot 1 Home To School Call Off - S85012	01/01/2024	31/07/2025	£ 156,208.50	Active	Strategic Transport and Parking
C2711	Lot 1 Home To School Call Off - S71045	01/01/2024	31/07/2025	£ 156,208.50	Active	Strategic Transport and Parking
C2739	Lot 1 Home To School Call Off - N55932	01/01/2024	31/07/2025	£ 155,131.20	Active	Strategic Transport and Parking

C2733	Lot 1 Home To School Call Off - S85656	01/01/2024	31/07/2025	£ 153,407.52	Active	Strategic Transport and Parking
C1884	Cheshire Archives Project - PCSA	03/08/2023	29/02/2024	£ 151,118.07	Expired	Culture and Tourism
C2724	Lot 1 Home To School Call Off - S75677	01/01/2024	31/07/2025	£ 150,822.00	Active	Strategic Transport and Parking
C2727	Lot 1 Home To School Call Off - S75099	01/01/2024	31/07/2025	£ 150,822.00	Active	Strategic Transport and Parking
C2741	Lot 1 Home To School Call Off - S75902	01/01/2024	31/07/2025	£ 149,744.70	Active	Strategic Transport and Parking
C2765	Lot 1 Home To School Call Off - S75017	01/01/2024	31/07/2025	£ 148,667.40	Active	Strategic Transport and Parking
C2782	Lot 1 Home To School Call Off - N85911	01/01/2024	31/07/2025	£ 145,517.20	Active	Strategic Transport and Parking
C2720	Lot 1 Home To School Call Off - N55061	01/01/2024	31/07/2025	£ 145,435.50	Active	Strategic Transport and Parking
C2718	Lot 1 Home To School Call Off - S75040	01/01/2024	31/07/2025	£ 145,413.95	Active	Strategic Transport and Parking
C2767	Lot 1 Home To School Call Off - N85001	01/01/2024	31/07/2025	£ 142,203.60	Active	Strategic Transport and Parking
C2133	Virtual Desktop	21/12/2023	21/12/2026	£ 140,528.21	Active	ICT Services
C2771	Lot 1 Home To School Call Off - S55931	01/01/2024	31/07/2025	£ 140,049.00	Active	Strategic Transport and Parking
C2311	CCTV Fibre Optic	01/04/2023	31/03/2024	£ 140,000.00	Expired - Still	Neighbourhood Services
C2777	Lot 1 Home To School Call Off - N55002	01/01/2024	31/07/2025	£ 138,971.70	Active	Strategic Transport and Parking
C2762	Lot 1 Home To School Call Off - N55062	01/01/2024	31/07/2025	£ 138,971.70	Active	Strategic Transport and Parking
C1921	Email and Identity Management Architecture Service	12/04/2023	31/03/2024	£ 135,000.00	Active	ICT Services
C2625	Locum Educational Psychologists	17/01/2024	01/09/2026	£ 135,000.00	Active	Adult Safeguarding
C1809	P497 Information Assurance and Data Management Programme	03/04/2023	03/04/2024	£ 133,524.00	Active	ICT Strategy
C2756	Lot 1 Home To School Call Off - N75883	01/01/2024	31/07/2025	£ 132,831.09	Active	Strategic Transport and Parking
C2721	Lot 1 Home To School Call Off - N55077	01/01/2024	31/07/2025	£ 132,723.36	Active	Strategic Transport and Parking
C1860	P509 Cheshire East Council Asset and Insurance Valuations Contract	01/11/2023	31/03/2025	£ 129,768.42	Active	Estates
C2749	Lot 1 Home To School Call Off - S75760	01/01/2024	31/07/2025	£ 129,276.00	Active	Strategic Transport and Parking
C2729	Lot 1 Home To School Call Off - S55435	01/01/2024	31/07/2025	£ 129,276.00	Active	Strategic Transport and Parking
C1794	Strategic IT Research and Advisory Services	01/04/2023	31/03/2025	£ 129,000.00	Active	ICT Strategy
C1608	Insurance Policies - Lot 9 Property Terrorism RMP	01/04/2023	31/03/2026	£ 125,205.00	Active	Audit and Risk
C2719	Lot 1 Home To School Call Off - N55657	01/01/2024	31/07/2025	£ 124,966.80	Active	Strategic Transport and Parking
C2248	Carbon Technical Support	11/09/2023	31/03/2025	£ 124,470.00	Active	Environmental Services
C2752	Lot 1 Home To School Call Off - S85765	01/01/2024	31/07/2025	£ 123,889.50	Active	Strategic Transport and Parking
C2712	Lot 1 Home To School Call Off - S71707	01/01/2024	31/07/2025	£ 118,503.00	Active	Strategic Transport and Parking
C2155	Communication and Design Services for Digital Cheshire	02/10/2023	02/01/2026	£ 118,405.00	Active	Economic Development
C1826	P499 Adults Childrens and Public Health (ACPH) planning and Programme Consultancy	03/04/2023	29/03/2024	£ 114,540.00	Active	Environmental Services
C2726	Lot 1 Home To School Call Off - N85020	01/01/2024	31/07/2025	£ 113,116.50	Active	Strategic Transport and Parking
C2045	KOFAX Support and maintenance	01/04/2023	31/03/2025	£ 108,169.14	Active	ICT Strategy
C2772	Lot 1 Home To School Call Off - S85950	01/01/2024	31/07/2025	£ 107,730.00	Active	Strategic Transport and Parking
C2760	Lot 1 Home To School Call Off - S85192	01/01/2024	31/07/2025	£ 107,730.00	Active	Strategic Transport and Parking
C2775	Lot 1 Home To School Call Off - S75259	01/01/2024	31/07/2025	£ 100,411.20	Active	Strategic Transport and Parking
C2151	Speciality Baths	10/07/2023	09/07/2025	£ 100,000.00	Active	Economic Development
C2153	Speciality Baths	10/07/2023	09/07/2025	£ 100,000.00	Active	Housing
C2575	Specialist Baths	01/01/2024	31/12/2025	£ 100,000.00	Active	Economic Development
C1749	P498 Adults, Childrens and Public Health (ACPH) support the delivery	03/04/2023	29/03/2024	£ 98,000.00	Active	Environmental Services
C1861	Outdoor Uniforms	01/04/2023	31/03/2027	£ 96,638.40	Active	Culture and Tourism
C1677	P490 Adult Numeracy Courses - Multiply Programme Lot 1	01/04/2023	31/03/2024	£ 96,390.00	Active	Integrated Commissioning, Children, Families and Complex Needs
C1869	P490 Adult Numeracy Courses - Multiply Programme Lot 2	01/04/2023	31/03/2024	£ 96,390.00	Active	Integrated Commissioning, Children, Families and Complex Needs
C1871	P490 Adult Numeracy Courses - Multiply Programme Lot 4	01/04/2023	31/03/2024	£ 96,390.00	Active	Integrated Commissioning, Children, Families and Complex Needs
C2623	Locum Educational Psychologists	31/01/2024	01/09/2026	£ 96,000.00	Active	Adult Safeguarding
C1604	Insurance Policies - Lot 5 Fidelity/ Crime RMP	01/04/2023	31/03/2026	£ 94,520.00	Active	Audit and Risk
C2134	Environmental Management Information Reporting Tool	29/06/2023	28/06/2024	£ 92,000.00	Active	Environmental Services
C2261	Best Interests Assessors DOLs 3.	01/11/2023	30/09/2025	£ 90,000.00	Active	Adult Safeguarding
C1666	CCTV Fibre Optic	03/07/2023	02/07/2024	£ 89,400.00	Active	ICT Strategy
C2715	Lot 1 Home To School Call Off - S77100	01/01/2024	31/07/2025	£ 86,184.00	Active	Strategic Transport and Parking
C2761	Lot 1 Home To School Call Off - S85913	01/01/2024	31/07/2025	£ 86,184.00	Active	Strategic Transport and Parking
C2067	Learning Disability and Mental Health cost modelling and fee setting	01/02/2024	31/01/2027	£ 85,000.00	Active	Integrated Commissioning, Children, Families and Complex Needs
C2376	Technical Specialist Support with the Procurement of the Operation of Household	04/12/2023	30/08/2024	£ 81,380.00	Active	Environmental Services
C2776	Lot 1 Home To School Call Off - S71058	01/01/2024	31/07/2025	£ 80,797.50	Active	Strategic Transport and Parking
C2656	Local Bus Service Number 12	11/02/2024	31/03/2025	£ 79,436.00	Active	Strategic Transport and Parking
C2484	P536 The Design , Creation and Delivery of Marketing and Communications services	29/11/2023	01/11/2025	£ 79,368.42	Active	Economic Development
C1607	Insurance Policies - Lot 8 Hired in Plant RMP	01/04/2023	31/03/2026	£ 76,200.00	Active	Audit and Risk

C2753	Lot 1 Home To School Call Off - N85947	01/01/2024	31/07/2025	£ 73,256.40	Active	Strategic Transport and Parking
C2061	NW Crewe package - Cadent gas diversion	01/05/2023	01/10/2023	£ 68,297.45	Expired	Infrastructure
C2013	Care Leavers App and Digital Community Platform	06/11/2023	05/11/2026	£ 67,711.00	Active	Cared for Children and Care Leavers
C2120	Domestic Disability Adaptation Works SR2002743	02/10/2023	01/10/2024	£ 60,984.93	Active	Housing
C2044	Executive Search and Selection	02/05/2023	31/10/2023	£ 60,900.00	Expired	Integrated Commissioning, Children, Families and Complex Needs
C2265	Domestic Disability Adaptation Works SR2001114	08/01/2024	07/01/2025	£ 59,753.02	Active	Housing
C2253	P529 Town Council Heat Decarbonisation Plans	04/09/2023	31/03/2024	£ 58,469.00	Active	Economic Development
C2139	Domestic Disability Adaptation Works SR2000962	16/10/2023	15/10/2024	£ 57,716.03	Active	Housing
C2199	System Resilience - Lovett Care Beds	01/04/2023	31/03/2024	£ 57,428.57	Active	Integrated Commissioning New Models of Care
C1718	Disability Adaptation Works SR2000927	31/07/2023	30/07/2024	£ 55,839.98	Active	Housing
C2121	Domestic Disability Adaptation Works SR2001169	16/10/2023	15/10/2024	£ 54,500.00	Active	Housing
C1606	Insurance Policies - Lot 7 Personal Accident/ Business Travel Maven	01/04/2023	31/03/2026	£ 53,951.50	Active	Audit and Risk
C2027	Local Bus Service No. 38 Crewe – Congleton - Macclesfield	23/04/2023	31/03/2024	£ 52,373.00	Active	Strategic Transport and Parking
C2781	Lot 1 Home To School Call Off - N75886	01/01/2024	31/07/2024	£ 50,918.73	Active	Strategic Transport and Parking
C2122	Domestic Disability Adaptation Works SR2001665	02/10/2023	01/10/2024	£ 50,900.00	Active	Housing
C2034	Domestic Disability Adaptation Works SR2001286	11/09/2023	10/09/2024	£ 50,855.00	Active	Housing
C2115	P523 PAMs Assessments	28/07/2023	31/01/2024	£ 50,796.00	Expired	Adult Safeguarding
C2392	Malkins Bank GC - Ground Remediation Works - PCSO	12/12/2023	19/07/2024	£ 50,309.26	Active	Estates
C2259	Best Interests Assessors DOLs 1.	01/11/2023	30/09/2025	£ 50,000.00	Active	Adult Safeguarding
C1848	Lifelong Learning 2023/24	01/08/2023	31/07/2024	£ 49,928.00	Active	Educational
C2170	Cohesion Projects Support	12/02/2024	11/02/2025	£ 48,944.00	Active	Communities and Integration
C1898	P502 ICT SharePoint Programme 2023-24	01/04/2023	29/03/2024	£ 48,300.00	Active	ICT Services
C2479	Lifelong Learning 2023/24	01/08/2023	31/07/2024	£ 48,056.00	Active	Educational
C2232	Lifelong Learning 2023/24	01/08/2023	31/07/2024	£ 48,056.00	Active	Educational
C2038	Domestic Disability Adaptation Works SR2002958	07/08/2023	06/08/2024	£ 45,350.00	Active	Housing
C1374	Business Process Mapping requirements	01/05/2023	30/04/2026	£ 45,056.00	Active	Business Change
C2084	Business Consultancy – Energy Assessments to support Cheshire East Business	24/07/2023	31/03/2024	£ 44,940.00	Active	Economic Development
C2020	The Dingle Primary School Expansions PCSO	26/04/2023	10/01/2024	£ 42,378.81	Expired	Educational
C2036	Domestic Disability Adaptation Works SR2001539	21/08/2023	20/08/2024	£ 41,930.00	Active	Housing
C2026	Local Bus Service No. 37 Sandbach – Middlewich - Winsford	23/04/2023	31/03/2024	£ 41,430.00	Active	Strategic Transport and Parking
C2780	Lot 1 Home To School Call Off - S75961	01/01/2024	31/07/2024	£ 41,372.50	Active	Strategic Transport and Parking
C2065	Handforth Garden Village: Valuation Inputs	14/08/2023	31/10/2024	£ 41,000.00	Active	Economic Development
C2008	Broker Fees for Financial Instruments 2023/24	01/04/2023	31/03/2024	£ 40,000.00	Active	Finance
C2011	Broker Fees for Financial Instruments 2023/24	01/04/2023	31/03/2024	£ 40,000.00	Active	Finance
C2009	Broker Fees for Financial Instruments 2023/24	01/04/2023	31/03/2024	£ 40,000.00	Active	Finance
C2010	Broker Fees for Financial Instruments 2023/24	01/04/2023	31/03/2024	£ 40,000.00	Active	Finance
C2107	P520 Crewe HS2 Hub Public Affairs Strategy Development	10/07/2023	31/10/2023	£ 39,000.00	Expired	HS2
C2723	Lot 1 Home To School Call Off - S71186	01/01/2024	31/07/2024	£ 38,047.50	Active	Strategic Transport and Parking
C2103	Library self-serve tablet sharing solution	12/10/2023	12/10/2028	£ 37,728.00	Active	Neighbourhood Services
C2231	Lifelong Learning 2023/24	01/08/2023	31/07/2024	£ 35,964.00	Active	Educational
C1069	OVS Academic CPS	01/11/2023	31/10/2026	£ 34,141.20	Active	ICT Services
C1868	GovRoam Provision	11/04/2023	10/04/2026	£ 33,840.00	Active	ICT Services
C2636	Highway Service Contract Peer Review	19/02/2024	18/02/2025	£ 31,400.00	Active	Highways
C2203	Countryside Access Management Software (CAMS)	30/07/2023	29/07/2024	£ 30,688.00	Active	Culture and Tourism
C2233	Medical Equipment for Integrated Service Delivery	01/07/2023	31/08/2023	£ 30,000.00	Expired	Care4CE
C2483	Solar Investment	23/10/2023	31/01/2024	£ 30,000.00	Expired	Environmental Services
C2318	Household Waste Recycling Centre Review	09/10/2023	26/01/2024	£ 29,875.00	Expired	Environmental Services
C2198	System Resilience - Maven Healthcare One Beds	01/04/2023	31/03/2024	£ 29,464.29	Active	Integrated Commissioning New Models of Care
C2702	Weekly Food Waste Collection Options Appraisal	11/03/2024	10/05/2024	£ 29,030.00	Active	Environmental Services
C2406	Mental Health Assessors (DOLS) - 5. Farashkam Ltd	01/10/2023	30/09/2025	£ 27,006.00	Active	Adult Safeguarding
C2501	Leighton Grange Solar Farm, Lot 2 Electrical Engineer CoW	27/11/2023	31/10/2024	£ 26,140.00	Active	Environmental Services
C2250	Monitoring System for Drug Related Deaths	01/09/2023	31/08/2026	£ 25,220.00	Active	Integrated Commissioning Thriving and Prevention
C2495	Design, Print and Installation of Window Vinyls	19/02/2024	19/02/2025	£ 25,000.00	Active	Economic Development
C2070	Wider Borough Carbon Action Plan 2024-2029	19/06/2023	31/03/2024	£ 24,862.50	Active	Environmental Services
C1906	Redesmere Day Service Sensory Works	01/05/2023	18/10/2024	£ 24,200.00	Active	Cared for Children and Care Leavers
C2022	Vehicle Lease for Renault Traffic	16/05/2023	15/05/2026	£ 24,106.89	Active	Integrated Commissioning New Models of Care
C2085	Decorating Christmas Mansion at Tatton Park	20/07/2023	03/01/2024	£ 24,000.00	Expired	Culture and Tourism

C2541	Legal Services to Support Mobberley Solar Scheme	16/01/2024	15/01/2024	£ 24,000.00	Expired	Environmental Services
C1790	Safeguarding Adults Board Independent Chair	07/04/2023	06/02/2024	£ 24,000.00	Expired	Adult Safeguarding
C2209	Air Quality Awareness Idling Signage	31/07/2023	31/03/2024	£ 24,000.00	Active	Regulatory Services
C2799	Apprenticeship- Occupational Therapist Degree Level 6	06/01/2024	06/01/2026	£ 24,000.00	Active	Human Resources
C2381	Apprenticeship- Social Work Degree level 6	11/09/2023	31/03/2026	£ 24,000.00	Active	Human Resources
C2382	Apprenticeship- Social Work Degree level 6	11/09/2023	31/03/2026	£ 24,000.00	Active	Human Resources
C2380	Apprenticeship- Social Work Degree level 6	11/09/2023	31/03/2026	£ 24,000.00	Active	Human Resources
C2383	Apprenticeship- Social Work Degree level 6	11/09/2023	31/03/2026	£ 24,000.00	Active	Human Resources
C2409	Apprenticeship- Social Work Degree level 6	11/09/2023	31/03/2026	£ 24,000.00	Active	Human Resources
C2556	Apprenticeship- Social Worker Degree level 6	21/01/2024	04/01/2027	£ 24,000.00	Active	Human Resources
C2552	Apprenticeship- Social Worker Degree level 6	21/01/2024	04/01/2027	£ 24,000.00	Active	Human Resources
C2554	Apprenticeship- Social Worker Degree level 6	21/01/2024	04/01/2027	£ 24,000.00	Active	Human Resources
C2553	Apprenticeship- Social Worker Degree level 6	21/01/2024	04/01/2027	£ 24,000.00	Active	Human Resources
C2555	Apprenticeship- Social Worker Degree level 6	21/01/2024	04/01/2027	£ 24,000.00	Active	Human Resources
C2587	Apprenticeship- Social Worker Degree level 6	12/01/2024	04/01/2027	£ 24,000.00	Active	Human Resources
C2593	Apprenticeship- Social Worker Degree level 6	12/01/2024	04/01/2027	£ 24,000.00	Active	Human Resources
C2596	Apprenticeship- Social Worker Degree level 6	12/01/2024	04/01/2027	£ 24,000.00	Active	Human Resources
C2590	Apprenticeship- Social Worker Degree level 6	12/01/2024	04/01/2027	£ 24,000.00	Active	Human Resources
C2594	Apprenticeship- Social Worker Degree level 6	12/01/2024	04/01/2027	£ 24,000.00	Active	Human Resources
C2592	Apprenticeship- Social Worker Degree level 6	12/01/2024	04/01/2027	£ 24,000.00	Active	Human Resources
C0935	Audi Q4 Lease Vehicle	26/06/2023	25/06/2026	£ 23,814.72	Active	Governance and Democratic Services
C2534	Purchase and installation of 2 large Tipi's for outdoor learning	15/01/2024	31/03/2024	£ 22,533.00	Active	Educational
C2269	Domestic Disability Adaptation Works (SR2005142)	01/11/2023	07/02/2024	£ 22,100.00	Expired	Housing
C2197	System Resilience - Astley Care Beds	01/04/2023	31/03/2024	£ 22,100.00	Active	Integrated Commissioning New Models of Care
C2138	TLT - Future High Street Funds- Southern Gateway Professional Fees	20/06/2023	20/06/2024	£ 22,000.00	Active	Highways
C2053	Domestic Disability Adaptation Works - SR2005479	21/06/2023	20/06/2024	£ 21,640.00	Active	Housing
C2632	Synectics PSN V5	12/01/2024	11/04/2024	£ 21,079.00	Active	Neighbourhood Services
C2172	Cheshire East Needs Assessment	18/06/2023	31/10/2023	£ 21,000.00	Expired	Children's Safeguarding and Quality
C2801	Apprenticeship - Accountancy or Taxation Professional level 7	11/03/2024	31/07/2027	£ 21,000.00	Active	Human Resources
C2666	Community Pharmacy Seasonal Influenza Vaccination Programme	01/09/2023	31/03/2024	£ 20,785.38	Active	Social Community Care supplies and services - Adults
C2619	Monks Coppenhall Family Hub - Decking Replacement	29/01/2024	12/02/2024	£ 20,750.00	Expired	Integrated Commissioning, Children, Families and Complex Needs
C2021	UK Shared Prosperity Fund – Project Proposal Assessment	31/05/2023	31/12/2023	£ 20,654.61	Expired	Economic Development
C2536	Apprenticeship- Accountancy or Taxation Professional Level 7	11/09/2023	31/01/2027	£ 20,433.00	Active	Human Resources
C2277	History Centre Civic Space Legal Advice	30/08/2023	31/03/2024	£ 20,000.00	Active	Economic Development
C2276	History Centre Civic Space Legal Advice	30/08/2023	31/03/2024	£ 20,000.00	Active	Economic Development
C2222	Continuing Instructions to Browne Jacobson on Crewe Youthzone Project	02/05/2023	31/12/2025	£ 20,000.00	Active	Legal
C2498	Apprenticeship- Heavy Vehicle Service & Maintenance Technician Level 3	18/09/2023	16/09/2026	£ 20,000.00	Active	Human Resources
C2652	NWCP Scheme	23/11/2023	22/11/2026	£ 20,000.00	Active	Legal
C2145	Holiday Activity and Food Programme - Booking Platform	15/10/2023	31/03/2025	£ 19,676.71	Active	Family Help and Prevention
C2490	Disability Adaptation Works SR2005244	22/12/2023	21/12/2024	£ 19,600.00	Active	Housing
C2086	Enterprise Vault Software Upgrade	01/06/2023	31/05/2024	£ 19,550.00	Active	ICT Services
C2535	Apprenticeship- Accountancy or Taxation Professional Level 7	12/09/2023	31/07/2026	£ 19,299.00	Active	Human Resources
C1824	Sharepoint Management Tool - Licences	09/04/2023	08/04/2025	£ 19,271.12	Active	ICT Services
C1912	Copyright Licensing	01/04/2023	31/03/2024	£ 19,014.00	Active	Business Change
C2379	Apprenticeship- Senior People level 7	12/09/2023	31/05/2025	£ 19,000.00	Active	Human Resources
C2386	Section 106 Historic Data Update (2021-2023)	22/09/2023	31/03/2024	£ 18,950.00	Active	Planning
C2218	Executive Search – End to End Recruitment Campaign for Chief Executive	17/08/2023	15/12/2023	£ 18,947.37	Expired	Human Resources
C2621	Gemini Programme HR Strategic Advisor	02/10/2023	31/03/2024	£ 18,900.00	Active	ICT Strategy
C2081	Family Hubs Transformation - Youth delivery space	01/07/2023	30/06/2024	£ 18,900.00	Active	Family Help and Prevention
C2055	Executive Search & Selection - Head of Highways, Head of Rural Cultural Econom	24/05/2023	31/08/2023	£ 18,870.00	Expired	Highways
C2494	Apprenticeship - Level 6 Trading Standards Professional (Standard)	21/09/2023	22/02/2026	£ 18,500.00	Active	Human Resources
C2312	Health and Safety- Electronic Accident Reporting System (Prime)	30/08/2023	29/08/2025	£ 18,260.00	Active	Audit and Risk
C1885	Scope 3 Procurement Carbon Footprint Analysis	03/05/2023	03/05/2024	£ 18,200.00	Active	Environmental Services
C1862	MEB Barn Owl Mitigation	06/04/2023	26/03/2028	£ 18,125.00	Active	Highways
C2174	TADIC - Conversion of existing office @ Muni Build. - RIBA Stage 3-6 Lot 3	04/07/2023	30/05/2025	£ 18,060.70	Active	Economic Development
C2268	Domestic Disability Adaptation Works (SR2005419 and SR2006084)	01/11/2023	31/10/2024	£ 18,000.00	Active	Housing
C2251	Domestic Disability Adaptation Works (SR200264)	15/09/2023	14/09/2024	£ 17,877.75	Active	Housing

C2241	Disability Adaptation Works SR2004827	31/07/2023	29/09/2023	£ 17,500.00	Expired	Housing
C2062	Firewall & Web Content Filtering Service (Smoothwall) plus Load balancer	20/06/2023	19/06/2024	£ 17,401.80	Active	ICT Services
C2140	Clerking of School Admission Appeals 2023	01/06/2023	01/07/2023	£ 17,265.00	Expired	Legal
C2497	Apprenticeship- Heavy Vehicle Service & Maintenance Technician Level 3	18/09/2023	29/10/2025	£ 17,045.00	Active	Human Resources
C2249	Domestic Disability Adaptation Works - SR2004573	04/09/2023	03/09/2024	£ 17,000.00	Active	Housing
C2678	Hurdsfield Outdoor Provision	12/02/2024	23/02/2024	£ 16,755.00	Expired	Integrated Commissioning, Children, Families and Complex Needs
C2271	Engagement to support development of the Corporate Plan	11/09/2023	30/11/2023	£ 16,000.00	Expired	Business Change
C2341	Disability Adaptation Works SR2006719 (Ceiling Track Hoist)	17/11/2023	16/11/2024	£ 15,258.00	Active	Housing
C2420	Disability Adaptation Works SR2005237	20/10/2023	19/10/2024	£ 15,043.20	Active	Housing
C2135	Creative Producer Ly2	10/05/2023	31/12/2023	£ 15,000.00	Expired	Culture and Tourism
C2146	Apprenticeship - Chartered Manager Degree (Health & Social Care) level 6	09/05/2023	31/05/2025	£ 15,000.00	Active	Human Resources
C2566	Land for attenuation pond_ Northwest Crewe Package ( NWCP)	01/10/2023	31/12/2026	£ 15,000.00	Active	Legal
C2677	Ash Grove Family Hub Outdoor Provision	04/03/2024	15/04/2024	£ 14,895.00	Active	Integrated Commissioning, Children, Families and Complex Needs
C2280	Pollinating Cheshire - Habitat Works	30/08/2023	31/12/2024	£ 14,692.20	Active	Environmental Services
C2665	Disability Adaptation Works (SR2003178)	06/03/2024	05/03/2025	£ 14,442.50	Active	Housing
C2037	Domestic Disability Adaptation Works SR2002157	01/08/2023	31/07/2024	£ 14,391.58	Active	Housing
C2229	Garden Waste Subscription Service Resident Mailer	18/08/2023	18/11/2023	£ 14,300.00	Expired	Communications
C2273	Springfield School Expansions, RIBA Stages 5&6 - Lot 3	17/01/2024	30/06/2025	£ 14,209.58	Active	Estates
C2003	Crewe Wayfinding Design	02/05/2023	31/03/2024	£ 14,050.00	Active - Ren	Economic Development
C2077	Apprenticeship - MSc in Education Leadership and Management Level 7	18/05/2023	20/01/2025	£ 14,000.00	Active	Human Resources
C2162	Apprenticeship- MSc in Education Leadership & Management – Senior Leader level 7	06/07/2023	28/06/2025	£ 14,000.00	Active	Human Resources
C1940	Single Person Discount Review	01/10/2023	30/09/2025	£ 14,000.00	Active	Revenues and Benefits
C2398	Apprenticeship- Senior Leader level 7	18/10/2023	19/03/2026	£ 14,000.00	Active	Human Resources
C2031	Disability Adaptation Works SR2003740	04/04/2023	04/04/2024	£ 13,904.06	Active	Housing
C2340	Domestic Disability Adaptation Works SR2006719	13/11/2023	12/11/2024	£ 13,650.00	Active	Housing
C2152	P524 Lifestyle Survey 2023	05/09/2023	29/02/2024	£ 13,281.25	Expired	Adult Safeguarding
C2374	Domestic Refurbishment Works SR2001683	29/02/2024	07/01/2025	£ 13,000.00	Active	Housing
C2000	Team Support Charge - SIMS Support Unit annual charge	01/04/2023	31/03/2024	£ 12,757.50	Active	ICT Services
C2538	Domestic Disability Adaptation Works (SR2006661)	23/01/2024	22/01/2025	£ 12,750.00	Active	Housing
C2196	System Resilience - Littleton Holdings Beds	01/04/2023	31/03/2024	£ 12,350.00	Active	Integrated Commissioning New Models of Care
C2338	Apprenticeship- Data Technician level 3	14/08/2023	14/08/2024	£ 12,000.00	Active	Human Resources
C2176	MEB Assurance Review	04/07/2023	31/12/2023	£ 11,500.00	Expired	Infrastructure
C2035	Disability Adaptation Works SR2003584	18/04/2023	17/04/2024	£ 11,432.98	Active	Housing
C2051	Domestic Disability Adaptation Works - SR2003526	31/07/2023	30/07/2024	£ 11,195.00	Active	Housing
C2794	Practice Educator Course	01/09/2023	31/10/2024	£ 10,528.00	Active	Integrated Commissioning, Children, Families and Complex Needs
C2682	Masters in Archive and Record Management (MARM). Part-Time	06/12/2023	05/12/2024	£ 10,400.00	Active	Human Resources
C2264	Construction Information Service (CIS) online	14/08/2023	13/08/2024	£ 10,235.00	Active	Planning
C2204	Disability Adaptation Works SR2004733	18/07/2023	02/11/2023	£ 10,100.00	Expired	Housing
C2278	P531 Recruitment Agency - HoS Estates	15/09/2023	31/12/2023	£ 10,095.00	Expired	Human Resources
C2046	Badger Vaccination Programme 2023	01/05/2023	31/08/2023	£ 10,000.00	Expired	Culture and Tourism
C2016	Topspeed Courier Services	01/04/2023	31/03/2024	£ 10,000.00	Active	Legal
C2063	Dental Epidemiological Survey (year 5)	01/04/2023	31/03/2024	£ 10,000.00	Active	Health Improvement
C2212	Supply of off contract Community Equipment	01/04/2023	31/03/2024	£ 10,000.00	Active	Integrated Commissioning Thriving and Prevention
C2640	Linda Sessional Tutor Fees 2024	01/01/2024	31/07/2024	£ 10,000.00	Active	Education Participation and Pupil Support
C2641	Julie Sessional Tutor Fees 2024	01/01/2024	31/07/2024	£ 10,000.00	Active	Education Participation and Pupil Support
C2826	Maybury Room Hire 2024	01/02/2024	31/07/2024	£ 10,000.00	Active	Education Participation and Pupil Support
C2573	Infrastructure Delivery Agreement	01/04/2023	31/12/2026	£ 10,000.00	Active	Legal
C2639	iManage and SNN	01/02/2024	31/01/2025	£ 9,986.49	Active	Planning
C2642	Wraparound Childcare Sufficiency Assessment	22/12/2023	31/01/2024	£ 9,833.00	Expired	Early Help and Prevention
C2411	Supported Living (Complex Care) with Accommodation	11/07/2023	03/10/2024	£ 9,822.28	Active	Mental Health and Learning Disability
C2237	Small Business Rates Relief SBRR	03/10/2023	03/10/2025	£ 9,800.00	Active	Revenues and Benefits
C2478	Disability Adaptation Works SR2006854	26/10/2023	25/10/2024	£ 9,771.40	Active	Housing
C2618	Cheshire East Plan	01/12/2023	01/02/2024	£ 9,500.00	Expired	Business Change
C2635	Audit of Cheshire Warrington Urban Dev't Partnership Accounts	16/10/2023	31/12/2023	£ 9,400.00	Expired	Finance
C2171	Application - WiFi Analysis and Network Monitor	23/07/2023	22/07/2026	£ 9,350.00	Active	ICT Services
C2645	Disability Adaptation Works SR2006695	31/01/2024	30/01/2025	£ 9,345.00	Active	Housing
C2002	Lease of Letter Openers	20/04/2023	19/04/2026	£ 9,303.51	Active	Governance and Democratic Services

C1561	Tender Management Solution	31/07/2023	30/07/2024	£	9,240.00	Active	Procurement
C2329	Domestic Refurbishment Works (SR2004944)	09/11/2023	08/11/2024	£	9,090.56	Active	Housing
C2225	HAF - Holiday Activity and Food Programme - Active Sports Group	01/07/2023	31/03/2024	£	9,000.00	Active	Family Help and Prevention
C2175	Asbestos Surveys	23/11/2023	22/05/2024	£	9,000.00	Active	Housing
C2156	Apprenticeship- Teacher level 6	01/07/2023	31/07/2024	£	9,000.00	Active	Human Resources
C2157	Apprenticeship- Teacher level 6	01/07/2023	31/07/2024	£	9,000.00	Active	Human Resources
C2158	Apprenticeship- Teacher level 6	01/07/2023	31/07/2024	£	9,000.00	Active	Human Resources
C2274	Apprenticeship- Level 6 Teacher	31/07/2023	30/09/2024	£	9,000.00	Active	Human Resources
C2097	Apprenticeship - Marketing Manager Level 6	28/06/2023	31/01/2025	£	9,000.00	Active	Human Resources
C2206	Apprenticeship- Level 6 Marketing Manager	23/08/2023	23/03/2025	£	9,000.00	Active	Human Resources
C2078	Apprenticeship - Commercial Procurement and Supply Level 4	24/04/2023	20/04/2025	£	9,000.00	Active	Human Resources
C2275	Apprenticeship- Commercial Procurement & Supply level 4	31/07/2023	01/08/2025	£	9,000.00	Active	Human Resources
C2258	Springfield School Expansions Lot 5 CoW Services	12/07/2023	29/08/2025	£	8,720.00	Active	Educational
C2706	An Agreement and Licence for the delivery and promotion of the AET Profession	01/01/2024	31/12/2024	£	8,513.00	Active	Integrated Commissioning, Children, Families and Complex Needs
C2200	Supply of CCTV Cameras	01/08/2023	31/07/2026	£	8,400.00	Active	Regulatory Services
C2400	Dane Meadow Pond	05/10/2023	05/10/2024	£	8,364.00	Active	Planning
C2018	P505 Forestry Services Advisor	08/08/2023	08/08/2024	£	8,320.00	Active	Planning
C2245	Disability Adaptation Works SR2000670	07/08/2023	18/08/2023	£	8,266.00	Expired	Housing
C2213	AIM Training	24/07/2023	30/01/2024	£	8,140.00	Expired	Education Participation and Pupil Support
C2708	IER 2023 Fees	01/06/2023	31/12/2023	£	8,020.83	Expired	Governance and Democratic Services
C2793	External HR Investigator	26/02/2024	05/04/2024	£	8,000.00	Active	Human Resources
C2116	Apprenticeship -Professional Accounting or Taxation Technician level 4	18/05/2023	17/10/2024	£	8,000.00	Active	Human Resources
C2378	Apprenticeship- Early Years Lead Practitioner level 5	18/07/2023	18/12/2025	£	8,000.00	Active	Human Resources
C1924	iNetwork Membership Subscription	01/04/2023	31/03/2024	£	7,960.00	Active	ICT Strategy
C2069	Coventry City Council - West Midlands Teaching Partnership Fee	01/04/2023	31/03/2024	£	7,894.00	Active	Child in Need and Child Protection
C2230	Consultancy Services for Definitive Map Modification Order Application	31/07/2023	30/11/2023	£	7,800.00	Expired	Customer Service
C2540	FHS United Utilities - Dunelm Mill	28/11/2023	31/03/2024	£	7,754.00	Active	Infrastructure
C2239	Equipment Calibration	02/10/2023	31/08/2026	£	7,693.65	Active	Care4CE
C2240	Equipment Calibration	02/10/2023	31/08/2026	£	7,693.65	Active	Care4CE
C2571	Digital Marketing Email Agreement	01/12/2023	29/02/2024	£	7,521.80	Expired	Environmental Services
C2159	Hive - Data Intelligence System	01/04/2023	31/03/2024	£	7,500.00	Active	Revenues and Benefits
C1903	Renewal of Web-Based Client Relationship Management System	01/04/2023	01/04/2024	£	7,500.00	Active	Economic Development
C2660	SEN Vernon Infant & St Gregorys PS sites - Feasibility Lot 1	09/02/2024	28/08/2024	£	7,286.00	Active	Estates
C2405	Mental Health Assessors (DOLS) - 4. Kabe Ltd	01/10/2023	30/09/2025	£	7,172.00	Active	Adult Safeguarding
C2330	Supply of Consultancy Services: Definitive Map Modification Order Application in	18/09/2023	18/01/2024	£	7,150.00	Expired	Customer Service
C2313	Disability Adaptation Works SR2005134	07/09/2023	06/09/2024	£	7,113.28	Active	Housing
C2314	Newspaper Licensing	01/11/2023	31/10/2024	£	7,064.00	Active	Business Change
C2529	Purchase of 23 CCTV Cameras	20/11/2023	31/12/2023	£	7,013.80	Expired	Neighbourhood Services
C2216	Apprenticeship- Teaching Assistant level 3	20/06/2023	20/04/2025	£	7,000.00	Active	Human Resources
C2496	Apprenticeship- Teaching Assistant level 3	05/09/2023	05/05/2025	£	7,000.00	Active	Human Resources
C2537	Apprenticeship- Operations or Departmental Manager level 5	29/11/2023	29/11/2025	£	7,000.00	Active	Human Resources
C2591	Disability Adaptation Works SR2004592	22/12/2023	21/12/2024	£	6,997.20	Active	Housing
C2242	Disability Adaptation Works SR2004527	31/07/2023	30/07/2024	£	6,955.00	Active	Housing
C2414	Enterprise Vault Maintenance	19/10/2023	18/10/2024	£	6,950.00	Active	ICT Services
C2247	Disability Adaptation Works SR2005987	10/08/2023	31/08/2023	£	6,890.00	Expired	Housing
C2570	SEN Feasibilities (RIBA Stage 0) Lot 1	06/12/2023	31/01/2024	£	6,885.00	Expired	Estates
C2023	Cemeteries Strategy Update	10/05/2023	31/03/2024	£	6,800.00	Active	Environmental Services
C2502	SSL Certificate Mail	03/11/2023	24/11/2024	£	6,778.56	Active	ICT Services
C2320	Summer Reading Challenge Materials for CE Libraries 2023-24	01/04/2023	31/03/2024	£	6,740.25	Active	Communities and Integration
C1891	Waterwheels cast and steel drive wheels and triplex chain refurbishment.	01/04/2023	31/05/2023	£	6,697.00	Expired	Culture and Tourism
C2603	Xpert HR subscription	28/01/2024	27/01/2025	£	6,655.00	Active	Human Resources
C2079	Perception Theatre	01/04/2023	01/05/2023	£	6,500.00	Expired	Adult Safeguarding
C2331	Supply of Consultancy Services: Definitive Map Modification Order Application in	18/09/2023	18/04/2024	£	6,500.00	Active	Customer Service
C2234	Website testing tool	30/09/2023	30/09/2024	£	6,439.56	Active	Customer Service
C2150	Gypsy and Traveller Transit Site at Cledford Hall Farm - Lot 5 CoW	10/07/2023	24/10/2025	£	6,320.00	Active	Housing
C2040	HR Investigation	20/04/2023	26/05/2023	£	6,300.00	Expired	Human Resources
C2491	Card Readers	10/11/2023	24/11/2023	£	6,299.00	Expired	Neighbourhood Services

C2041	Training for Civil Enforcement Officers	18/04/2023	14/06/2023	£	6,270.00	Expired	Human Resources
C2043	Training for Civil Enforcement Officers	18/04/2023	14/06/2023	£	6,270.00	Expired	Human Resources
C2227	Definitive Map Modification Order Application	31/07/2023	30/11/2023	£	6,150.00	Expired	Customer Service
C1999	Guide Dogs Habilitation Services	01/05/2023	31/12/2023	£	6,100.00	Expired	Educational
C2223	HAF - Holiday Activity and Food Programme - The Wingate Special Children's Tru	01/07/2023	31/03/2024	£	6,072.75	Active	Family Help and Prevention
C2217	P525 Crewe Youth Zone – Subsidy Control Principles Assessment	11/08/2023	03/11/2023	£	6,052.63	Expired	Economic Development
C2047	LY2 Wild Show	01/05/2023	30/07/2023	£	6,000.00	Expired	Culture and Tourism
C2602	Definitive Map Modification Order Application	01/01/2024	28/03/2024	£	6,000.00	Active	Customer Service
C2252	NWCP - UU Professional Fees	16/08/2023	16/08/2024	£	6,000.00	Active	Infrastructure
C2664	Drafting legal documents relating to the disposal of Municipal Buildings Annexe	08/02/2024	08/02/2025	£	6,000.00	Active	Legal
C2104	Apprenticeship - Early Years Educator Level 3	16/05/2023	17/02/2025	£	6,000.00	Active	Human Resources
C2148	Apprenticeship- Early Years Educator level 3	16/05/2023	17/02/2025	£	6,000.00	Active	Human Resources
C2214	Apprenticeship- Early Years Educator level 3	20/06/2023	20/02/2025	£	6,000.00	Active	Human Resources
C2149	Apprenticeship- Early Years Educator level 3	06/06/2023	07/03/2025	£	6,000.00	Active	Human Resources
C2205	Apprenticeship- Level 3 Early Years Educator	04/07/2023	05/04/2025	£	6,000.00	Active	Human Resources
C2282	Apprenticeship- Early Years Educator level 3	18/07/2023	18/04/2025	£	6,000.00	Active	Human Resources
C2544	Apprenticeship- Children, Young People and Families Practitioner level 4	21/11/2023	21/05/2025	£	6,000.00	Active	Human Resources
C2417	Apprenticeship- Early Years Educator level 3	08/09/2023	08/06/2025	£	6,000.00	Active	Human Resources
C2598	Apprenticeship - Early Years Educator level 3 apprentice standard	05/12/2023	06/09/2025	£	6,000.00	Active	Human Resources
C2211	Outdoor Activities, Adventures & Team Building   Peak	01/09/2023	31/12/2025	£	6,000.00	Active	Family Help and Prevention
C2396	Local Government Lawyer - Annual Subscription 2023-24 for Legal Services	02/10/2023	02/04/2025	£	5,995.00	Active	Legal
C2058	Adelaide School 2 Storey Extension RIBA Stage 1-2 - CRCS Lot 5	02/05/2023	29/02/2024	£	5,993.00	Expired	Educational
C2246	Disability Adaptation Works SR2004862	08/08/2023	07/08/2024	£	5,970.00	Active	Housing
C2638	Damp Proof Installation, 1 Dairy Cottage Tatton Park	16/10/2023	31/01/2024	£	5,951.51	Expired	Culture and Tourism
C2090	Tatton Mansion Valley Gutter	01/06/2023	30/06/2023	£	5,935.00	Expired	Culture and Tourism
C2580	Macclesfield Indoor Market Refurbishment RIBA Stage 2 Lot 1	08/01/2024	27/09/2024	£	5,934.36	Active	Estates
C2389	Agency Fees - Disposal of Hall O'th Heath, Haslington	01/09/2023	01/09/2024	£	5,900.00	Active	Estates
C2605	Home Improvement Kitchen Refurb	01/01/2024	29/02/2024	£	5,857.00	Expired	Culture and Tourism
C2609	Home Improvement Kitchen Refurb - Dairy Cottage Tatton Park	01/01/2024	29/02/2024	£	5,857.00	Expired	Economic Development
C2533	Conservation work to Oil Painting 'The Onion Boy' by Hilda Montalba	13/12/2023	01/04/2024	£	5,600.00	Active	Economic Development
C2836	Newfield Hall Farm - Roof Repairs	06/03/2024	01/09/2024	£	5,600.00	Active	Estates
C2136	Ergonomic Chairs	24/05/2023	23/07/2023	£	5,568.00	Expired	Children's Safeguarding and Quality
C2082	R J Lifeskills	01/04/2023	01/06/2023	£	5,500.00	Expired	Education Participation and Pupil Support
C2421	Disability Adaptation Works SR2004293	30/06/2023	16/11/2023	£	5,500.00	Expired	Housing
C2413	Waste Sewage Removal	01/10/2023	31/10/2023	£	5,473.50	Expired	Culture and Tourism
C2394	AIM Training	01/08/2023	22/11/2023	£	5,390.00	Expired	Human Resources
C2604	Electrical Remedial works - Tatton Mansion	01/02/2024	29/02/2024	£	5,314.00	Expired	Culture and Tourism
C2610	Remedial Fixed Wire Electrical Circuit - Old Hall Tatton Park	01/02/2024	29/02/2024	£	5,314.00	Expired	Economic Development
C2117	KINGSLEY KNIGHT TRAINING	26/05/2023	10/08/2023	£	5,295.00	Expired	Human Resources
C2131	Disability Adaptation Works SR2004736	12/06/2023	23/10/2023	£	5,200.00	Expired	Housing
C2309	Printing of resident mailer for garden waste project	01/09/2023	01/01/2024	£	5,125.00	Expired	Environmental Services
C2059	Waste Sewage Removal	01/04/2023	30/04/2023	£	5,015.56	Expired	Culture and Tourism
C2143	SCEP Knife Angel Project	01/05/2023	31/03/2024	£	5,000.00	Active	Adult Safeguarding
C2163	Apprenticeship- Business Administration level 3	13/06/2023	14/09/2024	£	5,000.00	Active	Human Resources
C2118	Apprenticeship - Business Administration level 3	16/05/2023	15/12/2024	£	5,000.00	Active	Human Resources
C2707	Disability Adaptation Works SR2004840	19/02/2024	18/02/2025	£	5,000.00	Active	Housing
C2397	Apprenticeship- Business Administrator level 3	19/09/2023	18/03/2025	£	5,000.00	Active	Human Resources
C2705	Apprenticeship - Business Administration level 3	09/01/2024	08/07/2025	£	5,000.00	Active	Human Resources
C2800	Apprenticeship - Business Administration level 3	20/02/2024	19/08/2025	£	5,000.00	Active	Human Resources
C2523	Apprenticeship - level 2 Animal Care & Welfare Assistant	21/11/2023	21/11/2026	£	5,000.00	Active	Human Resources
C1890	Appliance and Servers - Maintenance and Support	01/04/2023	31/03/2024	£	4,740.50	Active	ICT Services
C1908	Load Balancer Software	01/04/2023	31/03/2024	£	4,511.04	Active	ICT Services
C2336	Apprenticeship- HR Support level 3	04/07/2023	04/05/2024	£	4,500.00	Active	Human Resources
C2334	Apprenticeship- Team Leader/Supervisor level 3	31/07/2023	02/09/2024	£	4,500.00	Active	Human Resources
C2119	Apprenticeship - Team Leader or Supervisor level 3	15/05/2023	31/10/2024	£	4,500.00	Active	Human Resources
C2147	Apprenticeship - Team Leader or Supervisor level 3	15/05/2023	31/10/2024	£	4,500.00	Active	Human Resources
C2335	Apprenticeship- Team Leader/Supervisor level 3	11/07/2023	12/12/2024	£	4,500.00	Active	Human Resources

C2337	Apprenticeship- Team Leader/ Supervisor level 3	25/07/2023	16/12/2024	£	4,500.00	Active	Human Resources
C2548	Apprenticeship- Team Leader or Supervisor level 3	16/12/2023	06/03/2025	£	4,500.00	Active	Human Resources
C2551	Apprenticeship- Team Leader or Supervisor level 3	21/11/2023	22/04/2025	£	4,500.00	Active	Human Resources
C2235	Secure File Transfer Software	01/11/2023	31/10/2024	£	4,342.07	Active	ICT Services
C1986	iKiosk Hardware and Software Support	01/04/2023	30/06/2023	£	4,113.84	Expired	Neighbourhood Services
C2520	Apprenticeship- Adult Care Worker Level 3	03/08/2023	24/01/2025	£	4,000.00	Active	Human Resources
C2601	Apprenticeship - Adult Care Worker Level 2	14/12/2023	14/03/2025	£	4,000.00	Active	Human Resources
C2519	Apprenticeship- Adult Care Worker Level 3	06/11/2023	29/04/2025	£	4,000.00	Active	Human Resources
C2597	Apprenticeship - Lead Adult Care Worker Level 3	04/12/2023	04/06/2025	£	4,000.00	Active	Human Resources
C2595	Apprenticeship - Lead Adult Care Worker Level 3	14/12/2023	14/06/2025	£	4,000.00	Active	Human Resources
C2087	Roadmapping Tool	04/05/2023	03/05/2024	£	3,912.01	Active - Ren	ICT Services
C2039	Online Accessibility software for Cheshire East Council website	19/05/2023	19/05/2024	£	3,844.00	Active	ICT Strategy
C2224	HAF - Holiday Activity and Food Programme - Central Cheshire Buddy Scheme	01/07/2023	31/03/2024	£	3,598.00	Active	Family Help and Prevention
C1605	Insurance Policies - Lot 6 Computer RMP	01/04/2023	31/03/2026	£	3,427.50	Active	Audit and Risk
C2581	Macclesfield Indoor Market Refurbishment RIBA Stage 1&2 Lot 2	08/01/2024	27/09/2024	£	3,260.00	Active	Estates
C2049	Disability Adaptation Works SR1793868	26/04/2023	25/04/2024	£	3,025.00	Active	Housing
C2521	Apprenticeship- Adult Care Worker Level 3	20/10/2023	18/04/2025	£	3,000.00	Active	Human Resources
C2530	Apprenticeship- Adult Care Worker Level 3	20/10/2023	18/04/2025	£	2,966.00	Active	Human Resources
C2582	Macclesfield Indoor Market Refurbishment RIBA Stage 1&2 Lot 3	08/01/2024	27/09/2024	£	2,909.00	Active	Estates
C2557	Apprenticeship - Outdoor Activity Instructor level 3	28/11/2023	28/03/2024	£	2,836.33	Active	Human Resources
C2164	Hardware Support Escala AIX reconfiguration	10/07/2023	31/07/2023	£	2,700.00	Expired	ICT Services
C1867	Certified Information Systems Security Professional Instructor Training	18/09/2023	22/09/2023	£	2,650.00	Expired	ICT Strategy
C2415	P535 Design Code Update for the Mill Street Corridor Project	08/11/2023	31/12/2023	£	2,415.00	Expired	Economic Development
C2076	Buglawton Primary School RIBA Stage 5-6 - Lot 3	08/05/2023	28/06/2024	£	2,385.32	Active	Educational
C2673	Dairy House Farm Grade 2 Listed Buildings - Lot 7 CDM	12/02/2024	11/10/2024	£	2,359.00	Active	Estates
C2412	Radiator	01/11/2023	01/11/2026	£	2,145.00	Active	ICT Services
C2395	Socitm Essential Membership 24	01/01/2024	31/12/2024	£	1,995.00	Active	ICT Strategy
C2789	Password Manager Software	04/05/2023	03/05/2024	£	1,951.95	Active	ICT Services
C1938	CAV Annual support and maintenance	01/04/2023	31/03/2024	£	1,883.06	Active	ICT Strategy
C2703	Oakfield Lodge & The Stables access and egress works - Lot 1	01/03/2024	20/11/2024	£	1,780.92	Active	Integrated Commissioning, Children, Families and Complex Needs
C2091	Office 365 Reporting Tool	26/07/2023	25/07/2024	£	1,549.31	Active	ICT Services
C2787	Consultation Software	11/01/2024	11/01/2025	£	1,500.00	Active	Business Change
C2670	Community Pharmacy Seasonal Influenza Vaccination Programme	01/09/2023	31/03/2024	£	1,319.54	Active	Social Community Care supplies and services - Adults
C2622	Defibrillators for Kelly House Data Centre	22/01/2024	22/01/2024	£	1,245.00	Expired	ICT Services
C2579	Macclesfield Indoor Market Refurbishment RIBA Stage 1&2 Lot 7	08/01/2024	27/09/2024	£	1,200.00	Active	Estates
C2236	Cross browser testing platform	22/08/2023	21/08/2024	£	1,154.77	Active	ICT Services
C1993	Hardware Support (Bull Escala)	18/04/2023	17/07/2023	£	1,104.00	Expired	ICT Services
C2202	Hardware Support (Bull Escala)	18/07/2023	17/10/2023	£	1,104.00	Expired	ICT Services
C2669	Community Pharmacy Seasonal Influenza Vaccination Programme	01/09/2023	31/03/2024	£	1,024.58	Active	Social Community Care supplies and services - Adults
C2668	Community Pharmacy Seasonal Influenza Vaccination Programme	01/09/2023	31/03/2024	£	1,000.00	Active	Social Community Care supplies and services - Adults
C2827	Royal Arcades - Planning Applications for Temporary Fencing Lot 5	11/03/2024	29/11/2024	£	857.00	Active	Estates
C2503	SSL Certificate Wildcard	24/10/2023	13/11/2024	£	776.73	Active	ICT Services
C1997	MapInfo Pro-Maintenance	01/04/2023	31/03/2024	£	769.87	Active	Planning
C2514	SSL Certificate West Wildcard	26/04/2023	15/05/2024	£	761.42	Active	ICT Services
C2511	SSL Certificate Access Cheshire Wildcard	07/06/2023	28/07/2024	£	761.12	Active	ICT Services
C2513	SSL Certificate East Wildcard	24/05/2023	12/06/2024	£	759.77	Active	ICT Services
C2672	SSL Certificate Access Cheshire Wildcard 2	18/01/2024	04/02/2025	£	748.85	Active	ICT Services
C2560	SSL Certificate Shared Services Wildcard	04/12/2023	06/12/2024	£	748.14	Active	ICT Services
C2671	SSL Certificate consult.cheshirewestandchester.gov.uk	01/02/2024	16/02/2027	£	658.29	Active	ICT Services
C2549	SEN Feasibilities (RIBA Stage 0) Lot 3	11/12/2023	31/01/2024	£	600.00	Expired	Estates
C2659	SEN Vernon Infant & St Gregorys PS sites - Feasibility Lot 3 QS	09/02/2024	28/08/2024	£	600.00	Active	Estates
C2385	SSL Certificate Guest Cheshire	15/09/2023	18/09/2024	£	559.02	Active	ICT Services
C2558	SSL Certificate eo-ise.ourcheshire.ccsusers.com	21/11/2023	10/12/2024	£	557.04	Active	ICT Services
C2387	SSL Certificate	13/09/2023	13/09/2024	£	556.20	Active	ICT Services
C2219	Database/Software for Advice & Support Service, client caseload	31/07/2023	30/07/2024	£	550.00	Active	Education Participation and Pupil Support
C2572	Hardware Support (Bull Escala)	18/01/2024	17/04/2024	£	500.00	Active	ICT Services
C2576	Waste Collection Service - Data Centre	24/01/2024	23/01/2026	£	484.64	Active	ICT Services

C2401	Hardware Support (Bull Escala)	18/10/2023	17/01/2024	£	474.00	Expired	ICT Services
C2516	SSL Certificate Chatbot	13/04/2023	24/04/2024	£	399.45	Active	ICT Services
C2577	IRMS Corporate Subscription	23/12/2023	22/12/2024	£	399.00	Active	ICT Strategy
C2509	SSL Certificate Garden Bins	31/07/2023	31/07/2024	£	388.05	Active	ICT Services
C2215	SAN SSL Certificate	29/07/2023	29/07/2024	£	358.00	Active	ICT Services
C2512	SSL Certificate Access Cheshire	31/07/2023	17/09/2024	£	345.63	Active	ICT Services
C2504	SSL Certificate Live Well West	27/10/2023	05/11/2024	£	246.54	Active	ICT Services
C2505	SSL Certificate Jobs West	24/10/2023	06/11/2024	£	245.06	Active	ICT Services
C2506	SSL Certificate Jobs East	24/10/2023	06/11/2024	£	245.06	Active	ICT Services
C2507	SSL Certificate Cheshire Pension Fund	27/09/2023	24/11/2024	£	244.88	Active	ICT Services
C2515	SSL Certificate Cheshire Renewals	18/04/2023	19/05/2024	£	240.89	Active	ICT Services
C2559	SSL Certificate esecure.cheshireshareservices.gov.uk	21/11/2023	04/12/2024	£	239.20	Active	ICT Services
C2384	SSL Certificate Biz Hub	13/09/2023	02/10/2024	£	238.84	Active	ICT Services
C2608	SSL Certificate ad.cheshirewest.gov.uk	19/12/2023	18/12/2024	£	235.64	Active	ICT Services
C2607	SSL Certificate ourcheshire.cccusers.com	19/12/2023	18/12/2024	£	235.64	Active	ICT Services
C2829	SSL Certificate livewellservices.cheshireeast.gov.uk	28/02/2024	27/02/2025	£	235.13	Active	ICT Services
C2828	SSL Certificate www.merseydealliance.org.uk	27/02/2024	26/02/2025	£	235.07	Active	ICT Services
C2508	SSL Certificate West EHC Hub	03/08/2023	06/08/2024	£	234.67	Active	ICT Services
C2611	Domain Lease	29/01/2024	28/01/2026	£	139.79	Active	ICT Services
C2675	Domain Lease	29/01/2024	01/02/2026	£	100.00	Active	ICT Services
C2612	Domain Lease	05/01/2024	04/01/2025	£	83.87	Active	ICT Services
C2221	Mind Mapping Software	30/07/2023	29/07/2024	£	78.00	Active	ICT Strategy
C2030	Domain Lease	15/04/2023	14/04/2025	£	19.98	Active	ICT Services
C2032	CAH Adults Framework - Eunha Healthcare Ltd	24/04/2023	03/09/2024	£	-	Active	Integrated Commissioning New Models of Care
C2033	CAH Adults Framework - Homecarers Ltd T/a Starcare Ltd	24/04/2023	03/09/2024	£	-	Active	Integrated Commissioning New Models of Care
C1732	DPS Complex Needs - We Change Lives (WCL)	30/04/2023	01/09/2025	£	-	Active	Integrated Commissioning, Children, Families and Complex Needs
C2545	DPS-AWC_Anavo Care (Crewe) Ltd	01/01/2024	30/09/2025	£	-	Active	Integrated Commissioning Thriving and Prevention
C1995	CSP Agreement Everybody Health & Leisure	01/05/2023	14/12/2026	£	-	Active	ICT Strategy
C2322	Day Opportunities - Cherished Care Services	31/10/2023	31/07/2027	£	-	Active	Integrated Commissioning, Children, Families and Complex Needs
C2323	Day Opportunities - Kidsgrove Care Solution	31/10/2023	31/07/2027	£	-	Active	Integrated Commissioning, Children, Families and Complex Needs
C2325	Day Opportunities - Enhance Lives Ltd	31/10/2023	31/07/2027	£	-	Active	Integrated Commissioning, Children, Families and Complex Needs
C2324	Day Opportunities - David Lewis	31/10/2023	31/07/2027	£	-	Active	Integrated Commissioning, Children, Families and Complex Needs
C2101	Children & Family Support Service - Trinity Support Services	01/07/2023	29/02/2028	£	-	Active	Integrated Commissioning, Children, Families and Complex Needs
C2124	Children & Family Support Service - Alcedo	12/10/2023	29/02/2028	£	-	Active	Integrated Commissioning, Children, Families and Complex Needs
C2128	Children & Family Support Service - Wellbeing For Us	01/07/2023	29/02/2028	£	-	Active	Integrated Commissioning, Children, Families and Complex Needs
C2129	Children & Family Support Service - Yorhealth Ltd	01/07/2023	29/02/2028	£	-	Active	Integrated Commissioning, Children, Families and Complex Needs
C2125	Children & Family Support Service - CareUK Living	01/07/2023	29/02/2028	£	-	Active	Integrated Commissioning, Children, Families and Complex Needs
C2126	Children & Family Support Service - Exceptional Support	01/07/2023	29/02/2028	£	-	Active	Integrated Commissioning, Children, Families and Complex Needs
C2127	Children & Family Support Service - Rubylife Care Ltd	01/07/2023	29/02/2028	£	-	Active	Integrated Commissioning, Children, Families and Complex Needs
C2279	SEND Round 5 (Alternative Provision)	01/12/2023	31/12/2030	£	-	Active	Integrated Commissioning, Children, Families and Complex Needs
C2110	SHAP - Single Homelessness Accommodation Programme CEC	05/06/2023	30/06/2023			Expired	
C2510	Test Lianne 1	01/01/2024	02/01/2024			Expired	
C0988	FC Development of Mount View	01/03/2024	01/03/2024			Expired	Housing
C2531	Disability Adaptation Works SR2004664	19/04/2023	18/04/2024			Active	Housing
C2315	CAH Adults Non-Commissioned Providers	04/10/2023	03/09/2024			Active	Integrated Commissioning New Models of Care
C2539	Translation & Interpretation Services	01/02/2024	31/01/2025			Active	Corporate
C2629	Smart Hybrid Contact Centre	01/03/2024	28/02/2026			Active	ICT Strategy
C1070	SCE Azure CPS	28/02/2024	28/02/2027			Active	ICT Services
C1412	22 065 - DPS Home to School Transport	01/09/2023	31/08/2031			Active	Highways
		561					

## Appendix 3

**CPR WAIVERS – CATEGORIES FOR INTERNAL REPORTING**

Category Ref	Ref Description
A	Genuine Emergency - which warrant an exception to the requirements of competition
B	Specialist Education or Social Care Requirements
C	Genuine Unique Provider - e.g. from one source or contractor, where no reasonably satisfactory alternative is available.
F	No valid tender bids received; therefore, direct award can be substantiated
G	Lack of Planning
H	Any other valid general circumstances up to the EU threshold
I	No time to undertake a tendering exercise, therefore extension necessary to avoid non-provision of deliverables
J	Procurement from any other source would be uneconomic at this time
K	Added value being offered by the Provider(s)
L	Extension is best option as highlighted in request form
D	Compatibility with an existing installation and procurement from any other source would be uneconomic given the investment in previous infrastructure
V	Covid-19 Exemption
E	In-depth Knowledge, skills and capability of project/services already in existence with consultants/providers carrying out related activity – therefore procuring new consultants/skills would be uneconomic given the investment in previous, related work.

This page is intentionally left blank

By virtue of paragraph(s) 1, 2 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank

By virtue of paragraph(s) 1, 2 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank