

# Finance Sub-Committee

## Agenda

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**Date:** Wednesday, 2nd March, 2022  
**Time:** 2.00 pm  
**Venue:** Committee Suite 1, 2 & 3, Westfields, Middlewich Road,  
Sandbach CW11 1HZ

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**PLEASE NOTE –**This meeting is open to the public and anyone attending this meeting will need to wear a face covering upon entering and leaving the venue. It is advised that this only be removed when speaking at the meeting.

**The importance of undertaking a lateral flow test in advance of attending any committee meeting.** Anyone attending is asked to undertake a lateral flow test on the day of any meeting before embarking upon the journey to the venue. Please note that it can take up to 30 minutes for the true result to show on a lateral flow test. If your test shows a positive result, then you must not attend the meeting, and must follow the advice which can be found here:  
[https://www.cheshireeast.gov.uk/council\\_and\\_democracy/council\\_information/coronavirus/testing-for-covid-19.aspx](https://www.cheshireeast.gov.uk/council_and_democracy/council_information/coronavirus/testing-for-covid-19.aspx)

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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 top of each report.

It should be noted that Part 1 items of Cheshire East Council decision making 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 and non-pecuniary interests in any item on the agenda.

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

### 3. **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.

### 4. **Minutes of Previous Meeting** (Pages 5 - 28)

To approve as a correct record the minutes of the meeting held on 5<sup>th</sup> January 2022.

### 5. **Aligning the Medium-Term Financial Strategy (MTFS) to the Committee Structure** (Pages 29 - 78)

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 2022/23.

### 6. **Business Rates Briefing** (Pages 79 - 86)

To consider a briefing report which provides members with an overview of the Business Rates system and its impact on the MTFS, together with an update on the Government's proposed review of Business Rates.

### 7. **Work Programme** (Pages 87 - 88)

To consider the Work Programme and determine any required amendments.

### 8. **Procurement Pipeline** (Pages 89 - 104)

To consider a report which provides an update of the pipeline of procurement activity.

### 9. **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, 3 and 5 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**

### 10. **Procurement Pipeline** (Pages 105 - 144)

To receive details of waivers as referred to in the Procurement Pipeline report.

11. **Extra Care Housing PFI Schemes**

To receive an oral update.

12. **Proposed Shareholder Resolution**

To receive an oral update.

**Membership:** Councillors Q Abel, D Brown, S Carter (Vice-Chair), J Clowes, S Gardiner, N Mannion, B Puddicombe and A Stott (Chair)

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**CHESHIRE EAST COUNCIL**

Minutes of a meeting of the **Finance Sub-Committee**  
held on Wednesday, 5th January, 2022 in the The Capesthorne Room - Town  
Hall, Macclesfield SK10 1EA

**PRESENT**

Councillor A Stott (Chair)

Councillors D Brown, S Gardiner, N Mannion, B Puddicombe, A Farrall and  
J Saunders (for Cllr Clowes)

**OFFICERS**

Alex Thompson, Director of Finance and Customer Services  
Paul Bayley, Director of Environment and Neighbourhood Services  
Julie Gregory, Legal Team Manager  
Paul Mountford, Democratic Services

**OTHER MEMBERS PRESENT**

Councillors S Carter (as Chair of the Shareholder Working Group and a  
visiting member) and J Clowes (as a visiting member) (both attended via a  
Teams link)

**APOLOGIES**

Councillors Q Abel, S Carter and J Clowes

**36 DECLARATIONS OF INTEREST**

Councillor D Brown declared a personal interest as a member of the  
Shareholder Working Group and as a recipient of a pension from the  
Council's pension fund.

Councillor S Gardiner also declared a personal interest as a future  
recipient of a pension from the pension fund.

**37 PUBLIC SPEAKING/OPEN SESSION**

There were no public speakers.

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

That the minutes of the meeting held on 1<sup>st</sup> December 2021 be approved  
as a correct record.

**39 DRAFT CAPITAL STRATEGY 2022-26**

The Sub-Committee considered the draft Capital Strategy for 2022-26.

The Sub-Committee had oversight of the Capital Strategy and was being asked to comment on the current strategy during the MTFs consultation period.

Members made the following comments in relation to the draft Capital Strategy:

- The review of forecast spending in order to improve capital planning and reduce slippage in the capital programme was welcomed.
- Capital investment in highways infrastructure could be used as a way of reducing pressure on the revenue budget for highways maintenance.
- Whilst it was noted that the Assets Board and the Capital Programme Board were not decision-making bodies, consideration should be given to the question of member oversight and whether the existing governance arrangements provided the required level of visibility under the new committee system.

**RESOLVED (unanimously)**

That the Sub-Committee

1. notes the current Cheshire East Council Capital Strategy as set out in Appendix 1;
2. notes that officers will continue to review the Capital Strategy during the Medium Term Financial Strategy consultation period; and
3. notes the activities to date in developing the revised Capital Strategy as detailed in the background section to the report.

**40 DRAFT INVESTMENT STRATEGY 2022/23**

The Sub-Committee considered the draft Investment Strategy 2022/23 in light of the ongoing budget consultation document.

The report set out the Council's approach to managing investments in 2022/23.

Members referred to the consultation by CIPFA aimed at reducing speculative investment which could cause unnecessary risk in the delivery of services. In this respect, the Director of Finance and Customer Services gave an assurance that the Council was not at risk as a result of its current investment activities.

**RESOLVED (unanimously)**

That the Sub Committee notes the draft Investment Strategy for 2022/23 as set out in Appendix 1 to the report.

**41 DRAFT RESERVES STRATEGY 2022/23**

The Sub-Committee considered the draft Reserves Strategy 2022/23 as part of the consultation process for the Medium Term Financial Strategy.

The report provided information about the requirements to maintain financial reserves and to provide statements on the types of reserves and current and predicted balances. The Strategy identified the potential use of reserves in the medium term.

Members wondered whether the current level of General Reserves at 3.6% was adequate or should be reviewed. The Director of Finance and Customer Services advised that the Council's reserves, whilst low, had remained at the same level for years. The Council was required to apply certain financial stress tests laid down by CIPFA to ensure that its reserves position was robust and sustainable. The Council's external auditors were satisfied that the reserves had been set in the proper manner.

Members asked about the level of reserves held by neighbouring and comparator authorities. The Director undertook to provide the information for all members of the Sub-Committee.

**RESOLVED**

That the Sub-Committee notes the draft Reserves Strategy for 2022/23 as set out in Appendix 1 to the report.

**42 DRAFT TREASURY MANAGEMENT STRATEGY 2022/23**

The Sub-Committee considered the draft Treasury Management Strategy 2022/23, as part of the performance management framework, during the Consultation Period of the Medium Term Financial Strategy.

It was noted that despite significant disruption to financial markets and the Council's cashflows due to the pandemic, there was no material amendment required to the Treasury Management Strategy.

Members asked whether the Council should be making loans to other local authorities. The Director of Finance and Customer Services advised that lending to other local authorities was a useful way of earning income on surplus cash.

**RESOLVED (unanimously)**

That the Sub-Committee notes the draft Treasury Management Strategy for 2022/23 as set out in Appendix 1 to the report.

**43 MEDIUM TERM FINANCIAL STRATEGY 2022/23 - 2025/26**

The Sub-Committee considered the Medium-Term Financial Strategy 2022 to 2026 as part of the budget consultation.

All Committees were being asked to provide feedback in relation to their financial responsibilities as identified within the Constitution and linked to the budget alignment approved by the Finance Sub-Committee in July 2021. Responses to the consultation would be reported to the Corporate Policy Committee to support that Committee in making recommendations to Council on changes to the current financial strategy.

Appendix 1 to the report contained the Budget Engagement document, including the survey questions that had been used during the consultation period, which closed 4<sup>th</sup> January 2022.

The Provisional Settlement announced on 16<sup>th</sup> December 2021 had varied the assumptions contained in the Budget Engagement document. The Director of Finance and Customer Services provided a verbal update on the changes announced and the impact on the estimated funding envelope. The allocations to local government were only for the next financial year. For Cheshire East Council, this amounted to about £6m more for one year than was currently in the consultation document.

In response to a question from members, the Director of Finance and Customer Services confirmed that the figure of £2.1m available in 2023/24 as a result of the Central Pension adjustment was part of the overall balanced position and had already been allocated. He added that as a result of an aggressive increase in pension contributions over recent years, the pension fund had improved significantly, and there was no longer any need to pursue such an aggressive policy.

Reference was made to a table showing how Council tax was spent, and it was suggested that the term 'Place' would be unfamiliar to many people and should be defined.

**RESOLVED (unanimously)**

That the Sub-Committee

1. notes the MTFs 2022 to 2026 Consultation Document (Appendix 1 to the report) and the proposals relevant to the responsibilities of the Sub-Committee as outlined in the Constitution, as set out in the following paragraphs and on the following pages of the Consultation Document:
  - 26) Minimum Revenue Provision (page 26)
  - 27) Changes to unringfenced specific grant estimates (page 26)
  - 28) Council Tax (page 27)
  - 29) Business Rates Retention Scheme (page 27)
  - 30) Central Pension Adjustment (page 28)
  - 31) Bad Debt Provision – change in provision (page 28)

32) Use of Earmarked Reserves (page 28)

2. notes the impact of the local government financial settlement on the MTFS Consultation Document as reported by the Director of Finance and Customer Services;
3. notes the other elements of the MTFS Consultation Document relating to the responsibilities of the Sub-Committee (including WOC Business Plans, and Reserves levels); and
4. notes that the minutes of this meeting would form the consultation response of the Sub-Committee for consideration by the Corporate Policy Committee.

**44 SHAREHOLDER WORKING GROUP REPORT**

The Sub-Committee considered the report of the Shareholder Working Group on matters considered at its meeting on 20<sup>th</sup> December 2021. The report was presented by the Chair of the Working Group, Councillor S Carter.

The Working Group had met to consider the following matters:

- The Ansa business plan 2022/23.
- The ASDV review as it related to Orbitas Bereavement Services.
- The implications of recent Public Interest Reports on the Cheshire East Group structure.

The Working Group had considered the Ansa Business Plan in terms of strategy, value for money, impact and risk, control, and service delivery and had concluded that the majority of items considered presented low risks to the Cheshire East Group. The Working Group was reassured that the financial forecast for 2022/23 aligned with the Council's Medium Term Financial Strategy. The Working Group noted that no dividend was forecast for 2021/22, although if profit forecasts from commercial activity were achieved there may be a prospect for dividend payments in future.

With regard to the ASDV review, the Working Group saw a clear benefit from rebranding Orbitas to emphasise its alignment to the Council. Otherwise the working group did not recognise any compelling case for significant change at this point. However, it was recognised that the ongoing uncertainty of the review was counter-productive to the commercial development of the company. It was also clear that there were synergies between the operations of Ansa and Orbitas that could realise tangible benefits if a closer working relationship were developed.

The Working Group had received a presentation that analysed the recommendations of recent public interest reports, related to wholly-owned companies, compared to the current approach at Cheshire East. The Working Group was satisfied that the scale of financial issues identified in the public interest reports had not materialised within the Cheshire East group structure, although it was recognised that there were risks in the

current arrangements. The Working Group concluded that additional analysis was required to understand the options available to further mitigate any risks. It was determined that the most appropriate approach would be to commission a report from the Monitoring Officer.

**RESOLVED (unanimously)**

That the Sub-Committee

1. notes the update from the Chair on the Ansa business case 2022/23 at Appendix 1 to the report: Shareholder Working Group – WOC Business Plan Review Template;
2. notes the report of the ASDV Review Programme Board as it related to Orbitas Bereavement Services Ltd (Confidential Appendix), and:
  - (a) approves the rebranding of Orbitas to enhance recognition of its role in providing Cheshire East Bereavement Services, this to take effect from 1<sup>st</sup> April 2022;
  - (b) approves that the company's status within the Cheshire East Group remain unchanged;
  - (c) approves that the Chair of the Finance Sub-Committee write to the board of Orbitas encouraging closer working with Ansa, and requesting written evidence of such within the next six months;
  - (d) approves the inclusion of the Bereavement Services contract on the Procurement Pipeline Report for a period of 5 years, with an extension option for a further 3 years, at a value determined by the commissioner for bereavement services in line with the current Medium Term Financial Strategy; and
3. agrees that an item be added to its work programme entitled 'Review of the impact of Public Interest Reports as they relate to the Cheshire East Group Structure', the target date for this report to be the first meeting of the Sub-Committee in the 2022/23 Financial Year.

**45 PROCUREMENT PIPELINE**

The Sub-Committee considered an update of the pipeline of procurement activity up to April 2024.

The report included information on contracts awarded by the Council since April 2021 and provided an update on the number of cases where, and reasons why, procurement activity had required the use of waivers.

Details of all waivers, without any information redacted, would be presented to the Sub-Committee in Part 2 of the meeting as they contained commercially sensitive information and/or Officer Details.

**RESOLVED (unanimously)**

That the Sub-Committee

1. notes the procurement pipeline of activity in Appendix 1 to the report;
2. approves the business-as-usual procurements and the Significant Decisions which require service Committee approval (Appendix 1, column G);
3. notes the contracts awarded by the Council since April 2021 as set out in Appendix 2; and
4. notes that purchase card expenditure above £500 is now published on the Council's transparency pages.

**46 RE-PROCUREMENT OF A CONSTRUCTION RELATED CONSULTANCY SERVICES FRAMEWORK 2022-2026**

The Director of Finance and Customer Services advised that this item had been placed on the agenda before it had been determined whether or not it involved a significant decision requiring the Sub-Committee's approval. Under the previous item on Procurement Pipeline, the Sub-Committee had approved the business-as-usual procurements which included the re-procurement of a construction-related consultancy services framework. Therefore, no further decisions were required.

**47 WORK PROGRAMME**

The Sub-Committee considered its work programme for 2021/22.

**RESOLVED**

That the work programme be noted.

**48 EXCLUSION OF THE PRESS AND PUBLIC**

**RESOLVED**

That the press and public be excluded from the meeting during consideration of the following item 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.

49 **PROCUREMENT PIPELINE**

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

Members noted that under the previous executive form of governance, Cabinet Portfolio Holders were regularly briefed on waivers within their areas of responsibility. Under the new committee system, there appeared to be no such member oversight. It was suggested that some form of member oversight should be brought into the process, for example the briefing of the relevant committee chair.

The Director of Finance and Customer Services undertook to discuss the matter with the Monitoring Officer, and in addition would see what other local authorities were doing.

**RESOLVED**

That the Sub-Committee notes the reasons for 17 waivers approved between 1<sup>st</sup> September 2021 and 30<sup>th</sup> November 2021 (27 in total in 2021/22).

The meeting commenced at 2.00 pm and concluded at 4.55 pm

Councillor A Stott (Chair)

# Abbreviations

Term	Meaning
ASC	Adult Social Care
ASDV	Alternative Service Delivery Vehicles – part of the Council’s commissioning approach to funding services
BCF	Better Care Fund
BRRS	Business Rates Retention Scheme – the system of local authority funding introduced on 1 <sup>st</sup> April 2013
CAG	Corporate Assurance Group
CDRP	Crime and Disorder Reduction Partnership
CEC	Cheshire East Council
CEFS	Cheshire East Family Support
CERF	Cheshire East Residents First
CFB	Capital Financing Budget
CFR	Capital Financing Requirement
CIPFA	Chartered Institute of Public Finance and Accountancy
CPI	Consumer Price Index
CSC	Children's Social Care
CTS	Council Tax Support
DfE	Department for Education
DSG	Dedicated Schools Grant – grant received from Government to fund schools
EqIA	Equality Impact Assessment
EIP	Early Intervention and Prevention
ERP	Enterprise Resource Platform
ESG	Education Support Grant
FQR	First Quarter Review (not produced for 2020/21)
FTE	Full Time Equivalent
GP	General Practitioner

Term	Meaning
GVA	Gross Value Added
HLBC	High Level Business Case
HM	Her Majesty's
HR	Human Resources – one of the Council's corporate service areas
ICT	Information and Communication Technology – the service responsible for computers, networks, software, phones, etc.
LA	Local Authority
LED	Light Emitting Diode
LGA	Local Government Association
LOBO	Lenders Option Borrows Option
LSCB	Local Safeguarding Children's Board
MARS	Mutually Agreed Resignation Scheme
MHCLG	Ministry of Housing, Communities and Local Government (formerly Department for Communities and Local Government – DCLG)
MRP	Minimum Revenue Provision
MTFS	Medium Term Financial Strategy
MYR	Mid-Year Review
NEETs	Not in Education, Employment or Training
NFF	National Funding Formula
NHB	New Homes Bonus Grant
NHS	National Health Service
NJC	National Joint Council
NNDR	National Non-Domestic Rates – the contribution to general local authority costs by businesses. The rate is set by central Government
PHE	Public Health England
PiP	Partners in Practice
PWLB	Public Works Loan Board – a Government agency providing loans to public bodies for capital works
RPI	Retail Price Index
RSG	Revenue Support Grant
S151	Section 151 (Officer)
SAGC	Skills and Growth Company

Term	Meaning
SBRR	Small Business Rate Relief
SCIES	Safeguarding Children in Education Settings
SEN	Special Educational Needs
SEND	Special Educational Needs and Disabilities
SLA	Service Level Agreement
SLE	Separate Legal Entity – a delivery model for delivering services in a different way
SOS	Signs of Safety
SSB	Supporting Small Business
TC	Town Centre
TQR	Third Quarter Review
TUPE	Transfer of Undertakings (Protection of Employment) regulations
VIC	Visitor Information Centres

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## Glossary of Terms

### Accounting Period

The period of time covered by the accounts which, for local authorities, is the twelve months commencing 1<sup>st</sup> April. The 31<sup>st</sup> March is the end of the accounting period and the balance sheet date.

### Accruals

The concept that income and expenditure are recognised as they are earned or incurred, not as cash is received or paid.

### Agency Services

These are services provided by the Council to a third party on behalf of another organisation.

### Appropriations

Amounts transferred between the Comprehensive Income and Expenditure Statement and revenue or capital reserves.

### Asset Valuation

The Council's property, plant and equipment are valued in the balance sheet using the following measurement bases:

- Infrastructure, community assets, assets under construction – depreciated historical cost
- Dwellings – current value, determined using the basis of existing use value (EUV)
- Surplus assets – fair value
- All other assets – current value, determined as the amount that would be paid for the asset in its existing use (existing use value or EUV).

### Assets Held for Sale

An asset is deemed as 'held for sale' if it meets the following criteria:

- the asset must be available for immediate sale in its present condition subject to terms that are usual and customary for sales of such assets;
- the sale must be highly probable, the appropriate level of management must be committed to a plan to sell the asset and an active programme to locate a buyer and complete the plan must have been initiated; and
- the asset must be actively marketed for a sale at a price that is reasonable in relation to the current value.

### Associate Companies

This is an entity other than a subsidiary or joint venture in which the Council has a participating interest and over who's operating and financial policies the Council is able to exercise significant influence.

## Balance Sheet

This statement shows the true and fair value of the assets and liabilities recognised by the Council at the balance sheet date (31<sup>st</sup> March). The net assets of the Council are matched by the reserves held. The following terms are used within the balance sheet:

- **Assets:** Items of worth that are measurable in terms of value. Long term (non-current) assets yield benefit to the Council for a period of more than one year, whereas current assets are cash and items which can be readily converted into cash.
- **Liabilities:** Amounts due to individuals or organisations. Current liabilities are usually payable within one year of the balance sheet date, whereas long term (non-current) liabilities will not become payable for over one year.
- **Net Assets:** The total value of the Council's assets less total liabilities.
- **Reserves:** These are either usable or unusable, see entry for Reserves.

## Budget

A statement of the Council's planned service provision, income and expenditure in respect of the financial year.

## Capital Transactions (excluding reserves)

- **Capital Assets:** See Property, Plant and Equipment.
- **Capital Expenditure:** Expenditure on the acquisition of an item of Property, Plant or Equipment, or expenditure that extends the useful life or operational capability of an existing asset.
- **Capital Financing:** The means by which capital expenditure incurred by the Council is funded. Usually such funding comprises grants, contributions from third parties, receipts from the sale of assets, contributions from Council reserves and borrowing.
- **Capital Programme:** The planned capital schemes the Council intends to carry out over a specified period of time.
- **Capital Receipts:** Proceeds received from the sale of capital assets. The proceeds are set aside in the Capital Reserve in order to repay the Council's borrowings or to finance new capital expenditure.
- **Capitalisation:** The classification of expenditure as capital rather than revenue, subject to the condition that the expenditure yields a benefit to the Council for a period of more than one year.
- **Revenue Expenditure Funded from Capital Resources under Statute (known as REFCUS):** Expenditure incurred that may be capitalised although it does not create a non-current asset.

## Cash and Cash Equivalents

This comprises cash in hand, cash overdrawn and short term investments that are readily convertible into known amounts of cash.

## Cash Flow Statement

The Cash Flow Statement shows the changes in cash and cash equivalents of the Council during the reporting period. The Statement shows how the Council generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Council are funded by way of taxation and grant income or from the recipients of services provided by the Council. Investing activities represent the extent to which cash out flows have been made for resources which are intended to contribute to the Council's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Council.

## CIPFA

The Chartered Institute of Public Finance and Accountancy is the accountancy body which recommends accounting practice for the preparation of local authority accounts.

## Collection Fund

This is a statutory fund kept separate from the main accounts of the Council and provides details of Council Tax and Non-Domestic Rate transactions of precepting authorities. As a billing authority the Council will share the risks and rewards that the amount of Council Tax and Non-Domestic Rates collected could be greater or less than that anticipated.

Collection Fund terms include the following:

- **Billing Authority:** Cheshire East Council is classed as a billing authority as it has responsibility for collecting Council Tax and Non-Domestic Rates. It collects Council Tax on behalf of Cheshire Police and Crime Commissioner, Cheshire Fire Authority and Parish Councils (also known as precepting authorities) and collects Non-Domestic Rates on behalf of Central Government and Cheshire Fire Authority.
- **Council Tax:** The means of raising money locally to fund local Council services. This is a property-based tax where the amount levied depends on the valuation of each dwelling.
- **Non-Domestic Rates (NDR):** Also known as business rates, NDR is collected from businesses in the Council's geographic area. The rates are set nationally by the Government.
- **Precept:** The amount the Council is required to raise in Council Tax on behalf of other local authorities, for example Cheshire Police and Crime Commissioner.

## Comprehensive Income and Expenditure Statement (CIES)

The CIES sets out the income and expenditure for the all the Council's functions for the financial year, according to the CIPFA Service Reporting Code of Practice (SeRCOP).

The CIES has two sections:

- **Surplus or Deficit on the provision of Services** – the increase or decrease in the net assets of the Authority as a result of incurring expenses and generating income.
- **Other Comprehensive Income and Expenditure** – shows any changes in net assets which have not been reflected in the Surplus or Deficit on the provision of Services. Examples include the increase or decrease in net assets of the Authority as a result of movements in the fair value of its assets and actuarial gains or losses on pension assets and liabilities.

## **Consistency**

The principle that the same accounting treatments are used from year to year so that useful comparisons can be made. Any significant change in policies must be declared in the accounting statements.

## **Constitution**

The fundamental principles by which the Council operates and is governed.

## **Contingencies**

Sums set aside to meet either the potential costs of activities expected to occur during the year, over and above those costs included in the services budgets, or items which are difficult to predict in terms of financial impact or timing.

## **Contingent Assets**

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the entity's control.

## **Contingent Liabilities**

A contingent liability is either:

- a possible obligation arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain events not wholly with the Council's control; or
- a present obligation arising from past events where it is probable that a transfer of economic benefits will be required, but the amount cannot be measured with sufficient reliability.

## **Creditors**

These are financial liabilities arising from the contractual obligation to pay cash in the future for goods or services or other benefits that have been received or supplied and have been invoiced or formally agreed with the supplier.

## **Debtors**

Debtors (or income due from third parties) are recognised in the balance sheet as an asset. The income is recognised at the point at which a service or good is provided; a debtor is raised for the cash or cash equivalent amount i.e. contract value.

Where there is a risk that a debtor cannot be recovered at its initial contract value, the asset will be reduced to the amount at which it can be recovered in the balance sheet. This is accounted for in a provision for impairment (bad debt) and included in the Comprehensive Income and Expenditure Account in the Surplus or Deficit on the Provision of Services.

## **Deficit**

Arises when expenditure exceeds income or when expenditure exceeds available budget.

## **Delegated Budgets**

Budgets for which schools and other services have complete autonomy in spending decisions.

## Depreciation

Depreciation is a measurement of consumption of the service potential inherent in an item of property, plant or equipment and is recognised in the cost of services.

## Exceptional Items

Items that derive from the ordinary activities of the Council and are material in terms of the Council's overall expenditure and not expected to recur frequently or regularly.

## Financial Instruments

A financial instrument is any contract which gives rise to a financial asset for one party and a financial liability or equity instrument for the other. Terms relating to Financial Instruments include:

- **Amortised cost:** the amount at which the asset or liability is measured at initial recognition (usually 'cost'), minus any repayments of principal, minus any reduction for impairment or uncollectibility, plus or minus the cumulative amortisation of the difference between that initial amount and the maturity amount.
- **Effective rate of interest:** the rate of interest that is used to calculate the value today of any future investment.
- **Equity instrument:** A contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities (such as equity share in a company) – this will only apply to investments in other entities held by the Council.
- **Fair value:** The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction.
- **Financial asset and derivatives:** A right to future economic benefits controlled by the Council that is represented by:
  - cash;
  - an equity instrument of another entity;
  - a contractual right to receive cash (or another financial asset) from another entity; or
  - a contractual right to exchange financial assets or liabilities with another entity under conditions that are potentially favourable to the Council.
- **Financial liability:** An obligation to transfer economic benefits controlled by the Council that is represented by; a contractual obligation to deliver cash (or another financial asset) to another entity / a contractual obligation to exchange financial assets or liabilities with another entity under conditions that are potentially unfavourable to the Council.
- **Market value:** The monetary value of an asset as determined by current market conditions at the balance sheet date.
- **Soft loans:** The Council may sometimes make loans that are interest free or at less than market rates, where a service objective would justify the Council making a concession. Examples include:
  - Loans to lower tier authorities and voluntary organisations to aid service provision;
  - Local businesses to encourage economic development;
  - Employees as part of a relocation package.

## Government Grants

These are amounts received from Central Government towards funding the Council's activities. These represent a significant amount of Council income.

## Grants and Contributions

Grants and contributions are defined as assistance in the form of transfers of resources to the Council in return for past or future compliance with certain conditions relating to the operation of activities. Most grants have stipulations as to how they are spent and consequences if resources are not applied in the manner authorised. There are a number of terms used to explain these:

- **Conditions:** specify what future economic benefits or service delivery/potential need to be achieved to avoid having to return funding or assets.
- **Restrictions:** limit what the funding / assets can be used for.
- **Stipulations:** where laws or other binding arrangements form part of the agreement between the grantor and the grantee.

## Heritage Assets

Assets which are preserved in trust for future generations, or which are held for their contribution to knowledge and culture.

## Impairment

Relates to a reduction in book value of either a physical or financial asset, for example:

- A reduction in the book value of an item of property, plant or equipment arising from physical damage to the asset, dilapidation or obsolescence; or
- A reduction in the book value of a financial asset for which the carrying value exceeds the estimated recoverable amount. Bad and doubtful debt falls into this category.

## Income

Amounts which the Council receives, or expects to receive, from any source. Income includes Council Tax, Non-Domestic Rates, Revenue Support Grant and other Government grants, fees, charges, sales and capital receipts.

## Intangible Assets

Expenditure incurred on those assets that do not have physical substance but which are separately identifiable and provide the Council with a right of use for a period in excess of one year.

## International Financial Reporting Interpretations Committee

The IFRS Interpretations Committee is the interpretative body of the IFRS Foundation. Its mandate is to review on a timely basis widespread accounting issues that have arisen within the context of current International Financial Reporting Standards (IFRSs).

## International Financial Reporting Standards

A set of international accounting standards which state how particular types of transactions and other events should be reported in financial statements. IFRS are issued by the International Accounting Standards Board.

## Inventories

These assets are valued at the lower of cost and net realisable value. Inventories include:

- Materials or supplies to be consumed in the provision of services (e.g. road salt, transport fuel);
- Stocks held for sale or distribution (e.g. publications, leaflets).

### Valuation Definitions:

- **Average Cost:** Where goods such as stocks may be purchased at different times and at different prices, an average cost is calculated to give a value to goods held at the balance sheet date.
- **Cost:** Purchase price, costs of conversion and other costs in bringing the inventories to their present location and condition.
- **Net Realisable Value:** the estimated selling price of an asset after all the costs attributed to bringing an asset to a point at which it can be sold, have been deducted.
- **Work in Progress:** The value of rechargeable work which has not been recharged at the end of the financial year.

### Investment Properties

Assets which are held with a view to providing income, capital appreciation or both. Examples of investment properties are:

- Land held for long term capital appreciation;
- A building held under a finance lease and rented out;
- A property under construction or development / redevelopment for future use as an investment property.

### Investments

Short-term investments comprise deposits of temporary surplus funds with banks or similar institutions. Long term investments comprise similar funds held for a period of more than one year.

### Joint Venture

A Joint Venture is an arrangement under which two or more parties have contractually agreed to share control, such that decisions about the activities of the arrangement are given unanimous consent from all parties.

### Leasing

A method of acquiring the use of a non-current asset by paying a rental for a specified period of time, rather than purchasing it outright. There are two categories for leasing:

- **Finance Lease:** An arrangement whereby the owner of an asset (the lessor) accepts a rental in return for allowing another party (the lessee) use of an asset for a specified period, such that substantially all of the risks and rewards associated with ownership are transferred to the lessee.
- **Operating Lease:** An arrangement similar to a finance lease but where the risks and rewards associated with ownership remain with the lessor.

### Loans and Receivables

These are defined as financial assets (excluding derivatives) that have fixed or determinate payments and that are not quoted in an active market, other than those that the Council intends to sell immediately or in the near term and are classified as held for trading.

### Long Term Borrowing

The main element of long term borrowing comprises loans that have been raised to finance capital expenditure projects.

## Materiality

Materiality relates to the significance of transactions, balances and errors contained in the financial statements. Information is material if omitting it or misstating it could influence decisions that users make on the basis of financial information about the Council.

## Minimum Revenue Provision (MRP)

The minimum amount (as laid down in statute) that the Council must charge to the accounts each year in order to meet the costs of repaying amounts borrowed.

## Movement in Reserves Statement (MiRS)

The MiRS shows the movement in the year on the different reserves held by the Authority, analysed into 'usable' reserves (i.e. those that can be applied to fund expenditure or reduce local taxation) and other 'unusable' reserves.

## Non-Distributed Costs

Costs which cannot be specifically applied to a service or services and are held centrally, comprising certain pension costs and the costs of unused shares of IT facilities and other assets.

## Pensions

There are a number of terms used when accounting for pension costs:

- **Actuarial Assumptions:** Assumptions made by the Pension Fund Actuary in valuing the Fund's assets and liabilities.
- **Actuarial Gains and Losses:** A combination of the effects of changes in actuarial assumptions and experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred, including reflection of any funding valuation which has taken place since the last report).
- **Actuarial Valuation:** The valuation of the Pension Fund's assets and liabilities. The Actuary then calculates how much needs to be paid into the Fund by both the employer and contributing members to ensure there will be adequate funds to pay pensions when they become due.
- **Actuary:** An independent qualified professional who is engaged in the valuation of pension scheme assets and liabilities. The Local Government Pension Scheme Actuary reassesses the rate of employer contributions to the Pension Fund every three years.
- **Current Service Cost:** The increase in the present value of the defined benefit obligation resulting from employee service in the current period.
- **Curtailments:** costs arising from early payment of accrued pensions in respect of any redundancies during the year.
- **Deferred Benefits:** A future benefit which is being paid for in the current accounting period.
- **Defined Benefit Obligation:** the liability of a pension scheme, as shown on the balance sheet.
- **Defined Benefit Pension Scheme:** A pension scheme which is constructed to provide pre-determined pension benefits for retired members, with employers' and employees' contribution rates being calculated based on actuarial assumptions.
- **Defined Contribution Pension Scheme:** A pension scheme where the level of benefits depends on the value of the contributions paid in respect of each member and the investment performance achieved on those contributions.

- **Net Interest Expense:** The increase during a period in the present value of a defined benefit obligation which arises because the benefits are one period closer to payment.
- **Net Defined Benefit Liability:** the difference between the fair value of the scheme assets and the present value of the defined benefit obligation, shown as either an asset or liability on the balance sheet (depending on whether a surplus or deficit).
- **Past Service Cost:** The increase in the present value of the defined benefit obligation for employee service in prior periods, resulting in the current period from the introduction of, or changes to, post-employment benefits or other long-term employee benefits. Past service cost may either be positive (where benefits are introduced or improved) or negative (where existing benefits are reduced).
- **Projected Unit Credit Method:** An accrued benefits valuation method in which the Fund liabilities make allowance for projected earnings.
- **Remeasurement Gains/Losses:** changes in the balance sheet value of a scheme liability relating to year on year changes in the assumptions applied by the actuary.
- **Settlements:** liabilities settled at a cost materially different to the IAS 19 reserve during the year.

### Prepayments

Amounts paid by the Council in year that related to goods and services not received until the following year.

### Prior Period Adjustments

Those material adjustments applicable to prior years arising from changes in accounting policies or from the correction of fundamental errors. They do not include minor corrections or adjustments of accounting estimates made in prior years.

### Private Finance Initiative (PFI)

A means of securing new assets and associated services in partnership with the private sector.

### Property, Plant and Equipment (PPE)

This covers all assets held by the Council with physical substance (tangible assets) that are held for use in the provision of services, for rental to others or for administrative purposes.

### Key Definitions used for PPE:

- **Accumulated Depreciation:** The cumulative accounting estimate (excluding the current year) relating to the consumption of a non-current asset.
- **Amortisation:** The process of writing down capitalised expenditure (usually on intangible assets) to the Cost of Services over the estimated useful life of the asset.
- **Community Assets:** Assets that the Council intends to hold in perpetuity, that have no determinable finite useful life and in addition may have restrictions on their disposal (e.g. parks and historic buildings).
- **Depreciated Historic Cost:** The value of an asset shown in the balance sheet calculated from the original cost less depreciation to date.
- **Depreciation:** The process of writing down capitalised expenditure (usually on Plant and Equipment) to the Cost of Services over the estimated useful life of the asset.
- **Disposals:** the value of assets which have been disposed of or decommissioned.
- **Existing Use Value (EUUV):** The estimated amount for which a property should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction, after proper marketing. The fair value of land and buildings is to be interpreted as the amount that would be paid for an asset in its existing use.
- **Gross Book Value:** The historical cost or the revalued amount of the asset before depreciation.
- **Infrastructure Assets:** Cheshire East Council's network of roads, pavements, and bridges included within Property, Plant and Equipment.
- **Net Book Value:** The amount at which assets are included in the balance sheet, i.e. their historical cost or current value less the cumulative amounts provided for depreciation.
- **Net Current Replacement Cost:** The estimated cost of replacing or recreating the particular asset in its existing condition and in its existing use, i.e. the cost of its replacement or of the nearest equivalent asset, adjusted to reflect the current condition of the existing asset.
- **Net Realisable Value:** The expected proceeds from the sale of an asset when sold on the open market between a willing buyer and a willing seller less all the expenses incurred in selling the asset.
- **Rateable Value:** The annual assumed rental value of a property that is used for business purposes.

### Provisions

Amounts set aside to meet costs that are likely or certain to be incurred but where the amount of cost or timing of payment is uncertain.

### Prudential Code

The Prudential Code for Capital Finance in Local Authorities (2011) (Prudential Code) was introduced in 2004 and was developed as a professional code of practice to support local strategic planning, asset management planning and proper option appraisal for local authorities when developing their programmes for capital investment in fixed assets.

## Public Works Loan Board (PWLB)

The Public Works Loan Board (PWLB) is a statutory body operating within the United Kingdom Debt Management Office, an Executive Agency of HM Treasury. Its function is to lend money from the National Loans Fund to local authorities, and to collect the repayments.

## Receipts in Advance

Amounts received by the Council during the year relating to goods or services to be delivered in the following year.

## Related Party

A person or organisation who or which has influence and control over another person or organisation.

## Reserves

Specific amounts set aside for future policy purposes or to cover contingencies. There are two types of reserve:

- **Usable Reserves:** These include the revenue and capital resources at the Council's disposal which can be used to fund expenditure or reduce local taxation. Usable reserves include:
  - Capital Receipts Reserve
  - Capital Grants Unapplied
  - Reserves and Balances Held by Schools
  - General Fund Earmarked Reserves (various)
  - General Fund Reserve.
  
- **Unusable Reserves:** These include unrealised gains and losses, particularly in relation to the revaluation of property, plant and equipment where the value of the asset would only become available to fund the provision of services if the asset was sold. Also included are adjustment accounts used to absorb the difference between the outcome of applying proper accounting practices and the requirements of statutory arrangements for funding expenditure. Unusable Reserves include:
  - Revaluation Reserve
  - Available for Sale Financial Instruments Reserve
  - Capital Adjustment Account
  - Capital Receipts Deferred
  - Financial Instrument Adjustment Account
  - Pensions Reserve
  - Collection Fund Adjustment Account
  - Accumulated Absences Account.

## Revenue Expenditure

Revenue expenditure is spending on the day to day running costs of the Council. It includes expenditure on employees, premises, transport and supplies and services.

### **Section 151 Officer**

An Officer appointed under Section 151 of the Local Government Act 1972 which requires every local authority to appoint a suitably qualified officer to assume overall responsibility for the administration of the financial affairs of the Council and preparation of the Statement of Accounts.

### **Share Accruals**

These are the proportional amounts of Net Profit / (Loss) which are shared in accordance with the profit sharing agreement made between Cheshire East Council and its subsidiary and or joint venture entities.

### **Shared Services**

This is a process of merging functions with other organisations to streamline mainstream services, standardise functions and deliver more efficient and effective services. This also enables the Council to have greater leverage and buying power within Government.

### **Slippage**

This is when delays occur in capital works and therefore payments are not made in the financial year originally anticipated.

### **Subsidiary**

This is an entity over which the Council is able to demonstrate it has control, such as a shareholding or representation on the entity's Board of Directors.

### **Surplus**

Arises when income exceeds expenditure or when expenditure is less than available budget.

### **Surplus Assets**

Property, plant and equipment held by the Council which are not currently used in the provision of Council services.

### **'The Code'**

The Code is a code of practice on Local Authority accounting that has been developed by the CIPFA/LASAAC Code Board under the oversight of the Financial Reporting Advisory Board. The Code is based on International Financial Reporting Standards (IFRS), on which local authority accounts are now required to be based.

### **Transfer Payments**

Relates to payments for which no goods or services are received by the Council e.g. rent allowances.

### **Trust Funds**

Accounts for which the Council acts as trustee but for which it is not financially responsible and does not own. These amounts are not included within the Council's balance sheet.



*Working for a brighter future together*

## **Finance Sub-Committee**

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<b>Date of Meeting:</b>	2 March 2022
<b>Report Title:</b>	Aligning the Medium-Term Financial Strategy (MTFS) to the Committee Structure
<b>Report of:</b>	Alex Thompson, Director of Finance & Customer Services
<b>Report Reference No:</b>	FSC/25/21-22
<b>Ward(s) Affected:</b>	All wards and all members will be affected and impacted by the content of the MTFS and Corporate Plan.

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### **1. Report Summary**

- 1.1. This report will determine the allocation of the approved budgets to each of the service committees and inform the financial reporting cycle for 2022/23.
- 1.2. The report contributes to the Council's objective of being an open and enabling organisation.

### **2. Executive Summary**

- 2.1. The Medium-Term Financial Strategy (MTFS) for Cheshire East Council for the four years 2022/23 to 2025/26 is subject to approval by full Council on 24 February 2022.
- 2.2. Service Committees will be allocated budgets for 2022/23 in line with the approved MTFS. The financial reporting cycle will provide regular updates on progress against the budget proposals, the forecast outturn position, progress on capital schemes, movement on reserves and details of supplementary estimates and virements.

### **3. Recommendations**

That Finance Sub-Committee:

- 3.1. Approve allocation of the capital and revenue budgets, policy proposals and earmarked reserves to the following Committees in accordance with the approved MTFS, as set out in **Appendix A**:

- Adults & Health
  - Highways & Transport
  - Children & Families
  - Economy & Growth
  - Environment & Communities
  - Corporate Policy
  - Finance Sub-Committee
- 3.2. Approve the supplementary estimates set out in **Appendix B, Tables A and B.**
- 3.3. Recommend to Council to approve supplementary estimates over £1,000,000, set out in **Appendix B, Table C.**
- 3.4. Note the financial reporting timetable for 2022/23 set out in **Appendix C.**

#### **4. Reasons for Recommendations**

- 4.1. 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.
- 4.2. The 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.
- 4.3. The 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.

#### **5. Other Options Considered**

- 5.1. Not applicable.

#### **6. Background**

- 6.1. All councils are legally required to set a balanced budget each year. The MTFS was approved by full Council in February 2022.
- 6.2. 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 and that the Chief Finance Officer is satisfied with the robustness of the estimates and the adequacy of the financial reserves of the Council. 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.
- 6.3. 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.

- 6.4.** To support accountability and financial control under the Committee system the 2022/23 budget is being 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.
- 6.5.** Each committee function has been associated with a Director budget. Budget holders are responsible for budget management. Where a team supports multiple Directors (most notable in Corporate Services) the budget remains with the Director and is not split, for example, Governance and Democratic Services are aligned to the Corporate Policy Committee even though the activity of the team is split across all teams.
- 6.6.** 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**

Committee	Expenditure £m	Income £m	Net Budget £m	Total Capital Budget £m	Total Rev + Cap £m
Health and Adults	178.126	-57.287	120.839	-	<b>120.839</b>
Highways and Transport	20.673	-8.871	11.802	<b>77.435</b>	<b>89.237</b>
Children and Families	77.272	-3.495	73.777	<b>33.793</b>	<b>107.570</b>
Economy and Growth	32.654	-9.144	23.510	<b>52.001</b>	<b>75.511</b>
Environment and Communities	54.795	-10.422	44.373	<b>10.973</b>	<b>55.346</b>
Corporate Policy	94.672	-56.350	38.322	<b>7.043</b>	<b>45.365</b>
Finance Sub Committee	16.007	-0.900	15.107	<b>4.000</b>	<b>19.107</b>
			-327.730	<b>-185.245</b>	<b>-512.975</b>
<b>Original Budget (MTFS Feb 22)</b>	<b>474.199</b>	<b>-146.469</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>

- 6.7.** The 2022-26 MTFS includes a net revenue budget of £327.7m and an approved capital programme of £185.3m for the financial year 2022/23. Further details on the schemes within the capital programme are provided in **Appendix A**.
- 6.8.** 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 as set out in **Appendix A**.
- 6.9.** The estimated balance of general reserves as at 1 April 2022 is £11.5m and earmarked reserves total £68.8m, further details are provided in **Appendix A**.

## **7. Consultation and Engagement**

- 7.1.** 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.
- 7.2.** Cheshire East Council conducted an engagement process on its Medium-Term Financial Plans through a number of stages running from December 2021 to Council in February 2022.
- 7.3.** The budget consultation launched on-line on the 24 November 2021, 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.

## **8. Implications**

### **8.1. Legal**

- 8.1.1.** The legal implications surrounding the process of setting the 2022 to 2026 Medium-Term Financial Strategy were dealt with in the reports relating to that process.

### **8.2. Finance**

- 8.2.1.** Contained within the main body of the report.

### **8.3. Policy**

- 8.3.1.** 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.

### **8.4. Equality**

- 8.4.1.** 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.

- 8.4.2.** The protected characteristics are age, disability, sex, race, religion and belief, sexual orientation, gender re-assignment, pregnancy and maternity, and marriage and civil partnership.
- 8.4.3.** 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.
- 8.4.4.** 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.
- 8.4.5.** Positive impacts include significant investment in services for children and adults (protected characteristics primarily age and disability). Specific examples are Investment in Cared for Children and Care Leavers, SEND services and School Transport. There is also significant investment in Adult Social Care and support to care providers (protected characteristics primarily age and disability).
- 8.4.6.** There are a number of savings proposals which could have a negative impact on those with protected characteristics. Where this is the case, more detailed work and consultation before any decisions are made.
- 8.4.7.** 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.

## **8.5. Human Resources**

- 8.5.1.** 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.

## **8.6. Risk Management**

- 8.6.1.** 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 2022/23 budget and the level of general reserves were factored into the 2022/23 financial scenario, budget and reserves strategy.

## **8.7. Rural Communities**

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

## 8.8. Children and Young People/Cared for Children

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

## 8.9. Public Health

8.9.1. 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.

## 8.10. Climate Change

8.10.1. 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 capital and revenue budgets, earmarked reserves and policy proposals to service committees <b>B</b> – Supplementary Estimates <b>C</b> – Financial Reporting Timetable 2022/23
Background Papers:	The following are links to key background documents: <a href="#">Medium-Term Financial Strategy 2022-26</a>

**Appendix A – Allocation of capital and revenue budgets, earmarked reserves and policy proposals to service committees.**

<b>2022/23 Adults &amp; Health Committee MTFS pages 169-172</b>	<b>Exp £m</b>	<b>Inc £m</b>	<b>Revenue Budget £m</b>	<b>Capital Budget £m</b>	<b>Total Rev + Cap £m</b>
<b>Commissioning</b>	13.175	-8.295	<b>4.880</b>	-	<b>4.880</b>
<b>Adults Social Care Operations</b>	147.731	-31.772	<b>115.959</b>	-	<b>115.959</b>
<b>Public Health</b>	17.220	-17.220	<b>0</b>	-	<b>0</b>
<b>Total</b>	<b>178.126</b>	<b>-57.287</b>	<b>120.839</b>	-	<b>120.839</b>

<b>Earmarked Reserves</b>	<b>Estimated Opening Balance as at 1 April 2022 £m</b>
<b>Adults and Health Committee</b>	
Adults Directorate	1.02
DOL's Assessments	0.30
PFI Equalisation Reserve - Extra Care Housing	2.72
Public Health	2.54
NHB Community Grants Staffing	0.13

Budget Policy Proposal	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
[30] Productivity and Efficiency in Adult Social Care	-500	-500		
[7] Continuing Healthcare Reviews	-1,000	-500		
[34] Investment in Adult Social Care	4,000	3,500	4,000	4,000
[35] Care Fee Uplifts in Adult Social Care		2,000		
[49] Learning Disabilities Future Service Development and Review	-1,000	-1,250		
[36] Direction of travel for the Communities team to focus more on the Intervention and Prevention Agenda to make cost savings, growth and future cost avoidance	-500	-750		
[37] Mental Health Services Review	-500			
[38] Day Care Review	-70	-150		
[39] Electronic Call Monitoring Reclamation	-30			
[29 part] Staff Travel and related savings - ASC	-44			

Budget Policy Proposal	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
[3 + 4] ASC Operations - Pay inflation and NI increase	1,275	763	782	801
[9] Reduce Base budget assigned to Community Grants	-100			
[40] Market Sustainability and Fair Cost of Care – Expenditure Budget	979			
[40] Market Sustainability and Fair Cost of Care - Grant Income	-979			
[3 + 4] Commissioning – Pay inflation and NI increase	276	166	169	174

<b>2022/23 Highways &amp; Transport Committee MTFS page 177</b>	<b>Exp £m</b>	<b>Inc £m</b>	<b>Revenue Budget £m</b>	<b>Capital Budget £m</b>	<b>Total Rev + Cap £m</b>
<b>Strategic Transport &amp; Parking</b>	6.791	-5.997	0.794	1.676	2.470
<b>Highways &amp; Infrastructure</b>	13.267	-2.874	10.393	73.759	84.152
<b>HS2</b>	0.615	0	0.615	2.000	2.615
<b>Total</b>	<b>20.673</b>	<b>-8.871</b>	<b>11.802</b>	<b>77.435</b>	<b>89.237</b>

<b>Earmarked Reserves</b>	<b>Estimated Opening Balance as at 1 April 2022 £m</b>
<b>Highways and Transport Committee Other reserves</b>	0.97

**CAPITAL PROGRAMME 2022/23 - 2025/26**

Scheme Description	Forecast Expenditure					
	Prior Years	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Total Budget
	£000	£000	£000	£000	£000	£000
<b>Highways and Transport</b>						
<b>Committed Schemes - In Progress</b>						
A500 Dualling Scheme	9,968	1,174	22,428	32,523	2,608	<b>68,701</b>
A50/A54 Holmes Chapel	76	200	327	0	0	<b>603</b>
A532 Safer Road Scheme	652	471	0	0	0	<b>1,123</b>
A536 Safer Road Scheme	1,770	540	0	0	0	<b>2,310</b>
A537 Safer Road Scheme	513	1,977	0	0	0	<b>2,490</b>
A54/A533 Leadsmithy St, M'wich	145	418	0	0	0	<b>563</b>
A556 Knutsford to Bowdon	366	88	50	0	0	<b>504</b>
A6 MARR CMM - Disley	1,625	30	467	0	0	<b>2,122</b>
A6 MARR CMM Handforth	506	294	0	0	0	<b>800</b>
Car Parking Improvements (including Residents Parking	0	28	30	0	0	<b>58</b>
Congleton Link Road	70,444	7,395	3,703	8,901	0	<b>90,443</b>
Crewe HS2 Hub Project Development	8,171	2,000	1,500	1,029	0	<b>12,701</b>
Crewe Green Link Road	25,055	692	0	0	0	<b>25,747</b>
Crewe Green Roundabout	7,055	185	180	80	0	<b>7,500</b>
Digital Car Parking Solutions	0	21	0	0	0	<b>21</b>
Flowerpot Phs 1 & Pinch Point	1,433	4,198	2,889	1,131	387	<b>10,037</b>
Future High Streets Fund - Highways	276	887	3,229	1,574	0	<b>5,966</b>
Highway Pothole/Challenge Fund	0	3,242	0	0	0	<b>3,242</b>
Highway S106 Schemes	0	261	0	0	0	<b>261</b>
Infrastructure Scheme Development	0	50	75	0	0	<b>125</b>

**CAPITAL PROGRAMME 2022/23 - 2025/26**

Scheme Description	Forecast Expenditure					
	Prior Years	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Total Budget
	£000	£000	£000	£000	£000	£000
<b>Highways and Transport</b>						
<b>Committed Schemes - In Progress</b>						
Local Access Transport Studies	90	210	0	0	0	300
Local Area Programme	0	301	0	0	0	301
Macclesfield Movement Strategy	0	69	0	0	0	69
Middlewich Eastern Bypass	21,308	9,011	9,039	21,910	12,791	74,058
North-West Crewe Package	8,038	13,938	13,357	3,048	1,928	40,309
Old Mill Rd/ The Hill Junction	161	150	1,014	0	0	1,325
Part 1 Claims	0	38	0	0	0	38
Pay and Display Parking Meters	0	40	49	0	0	89
Poynton Relief Road	29,333	13,269	356	7,700	0	50,658
Road Safety Schemes - Minor Works	0	31	0	0	0	31
Route Planning System	172	23	0	0	0	195
Sydney Road Bridge	10,151	50	300	0	0	10,501
Sustainable Travel Access Prog	0	1,377	0	0	0	1,377
Town Studies	0	52	0	0	0	52
Traffic Signal Maintenance	0	250	0	0	0	250
Traffic Signs and Bollards - LED Replacement	0	625	0	0	0	625
Winter Service Facility	563	436	0	0	0	999

**CAPITAL PROGRAMME 2022/23 - 2025/26**

Scheme Description	Forecast Expenditure					
	Prior Years	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Total Budget
	£000	£000	£000	£000	£000	£000
<b>Highways and Transport</b>						
<b>New Schemes</b>						
Peacock Roundabout Junction		163	587	0	0	<b>750</b>
Integrated Block - LTP		2,003	2,003	2,003	2,003	<b>8,012</b>
Maintenance Block - LTP		5,799	5,799	5,799	5,799	<b>23,196</b>
Incentive Fund - LTP		1,450	1,450	1,450	1,450	<b>5,800</b>
Managing and Maintaining Highways		4,000	4,000	4,000	4,000	<b>16,000</b>
<b>Total Schemes - Highways &amp; Transport</b>		197,872	77,435	72,832	91,148	30,966
						470,253

Budget Policy Proposal	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
[20 part] Review of governance of ASDVs and seeking increased opportunities for savings/ commercial opportunities	-125			
[60] Parking service – postponement of review of charges	504			
[55] Carbon Reduction – Replacement of existing illuminated signs and bollards with LED unit	30	-4	-31	
[61] Local Supported Buses	8	-12		
[3 + 4] Pay inflation and NI increase	183	110	112	114

<b>2022/23 Children &amp; Families Committee MTFS pages 164-168,</b>	<b>Exp £m</b>	<b>Inc £m</b>	<b>Revenue Budget £m</b>	<b>Capital Budget £m</b>	<b>Total Rev + Cap £m</b>
<b>Children's Social Care</b>	47.942	-1.478	46.464	1.650	48.114
<b>Education &amp; 16-19 Skills</b>	19.869	-1.672	18.197	32.143	50.340
<b>Prevention and Early Help</b>	8.342	-0.125	8.217	-	8.217
<b>Directorate</b>	1.119	-0.220	0.899	-	0.899
<b>Total</b>	<b>77.272</b>	<b>-3.495</b>	<b>73.777</b>	<b>33.793</b>	<b>107.570</b>

<b>Earmarked Reserves</b>	<b>Estimated Opening Balance as at 1 April 2022 £m</b>
<b>Children and Families Committee</b>	
Children's Directorate	0.42
Transformation Funding	0.75
Other reserves	0.14

**CAPITAL PROGRAMME 2022/23 - 2025/26**

Scheme Description	Forecast Expenditure					Total Budget £000
	Prior Years £000	Budget 2022/23 £000	Budget 2023/24 £000	Budget 2024/25 £000	Budget 2025/26 £000	
	<b>Committed Schemes - In Progress</b>					
<b>Children's Social Care</b>						
Foster Carer Capacity Scheme	0	0	286	0	0	286
<b>Education and 14-19 Skills</b>						
Adelaide Academy	31	300	300	0	0	631
Basic Need Grant Allocation	0	4,844	0	0	0	4,844
Congleton Planning Area	227	1,000	2,800	0	0	4,028
Devolved Formula Grant	0	305	300	290	285	1,180
Holmes Chapel Planning Area	758	1,400	455	0	0	2,613
Macclesfield Planning Area - Secondary	1,428	1,543	500	0	0	3,470
Middlewich Planning Area	1	1,500	0	0	0	1,501
Monks Coppenhall SEN Expansion	0	100	0	0	0	100
Nantwich Planning Area - Primary	200	1,500	2,500	0	0	4,200
Nantwich Planning Area - Secondary	0	500	0	0	0	500
Schools Condition Capital Grant	0	1,898	1,700	1,700	1,700	6,998
SEN/High Needs Capital Allocation	0	139	0	0	0	139
Shavington Planning Area - Secondary	157	1,562	781	0	0	2,500
Special Provision Fund Capital Grant	0	487	0	0	0	487
Springfield Satellite Site	100	2,150	750	0	0	3,000
Wilmslow High School	1,863	6,316	5,000	0	0	13,178
Wilmslow Primary Planning Area	0	500	0	0	0	500
<b>Children's Prevention and Support</b>						
Early Years Sufficiency Capital Fund	0	0	123	0	0	123
<b>Total Committed Schemes - In Progress</b>	<b>4,765</b>	<b>26,043</b>	<b>15,495</b>	<b>1,990</b>	<b>1,985</b>	<b>50,278</b>

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**CAPITAL PROGRAMME 2022/23 - 2025/26**

Scheme Description	Forecast Expenditure					
	Prior Years	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Total Budget
	£000	£000	£000	£000	£000	£000
<b>New Schemes</b>						
<b>Childrens Social Care</b>						
Childrens Home Sufficiency Scheme		1,000	1,100	0	0	<b>2,100</b>
Crewe Youth Zone		650	2,450	1,700	0	<b>4,800</b>
<b>Education and 14-19 Skills</b>						
Congleton Planning Area - Primary		800	900	0	0	<b>1,700</b>
Congleton Planning Area - Primary		250	250	0	0	<b>500</b>
Congleton Planning Area - New School		0	0	0	3,200	<b>3,200</b>
Sandbach Planning Area - Primary		1,000	1,000	0	0	<b>2,000</b>
Handforth Planning Area - New school		0	7,500	7,500	0	<b>15,000</b>
Haslington Planning Area - Primary		800	200	0	0	<b>1,000</b>
Macclesfield Planning Area - New School		0	0	2,000	2,000	<b>4,000</b>
Macclesfield Planning Area - Secondary		0	0	4,000	0	<b>4,000</b>
Mobberley Primary School		300	300	0	0	<b>600</b>
Provision of Sufficient School Places - SEND		1,350	1,650	3,000	0	<b>6,000</b>
Resource Provision - Wistaston		1,100	0	0	0	<b>1,100</b>
Shavington Planning Area - New Primary School		500	2,500	2,000	0	<b>5,000</b>
<b>Total New Schemes</b>	<b>0</b>	<b>7,750</b>	<b>17,850</b>	<b>20,200</b>	<b>5,200</b>	<b>51,000</b>
<b>Total Capital Schemes</b>	<b>4,765</b>	<b>33,793</b>	<b>33,345</b>	<b>22,190</b>	<b>7,185</b>	<b>101,278</b>

Budget Policy Proposal	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
[2] Children's Social Care Transformation and OFSTED Response (removal of 2021/22 budget)	-1,500			
[41] Investment in Cared for Children and Care Leavers and other pressures	4,000	400	400	400
[45] Safeguarding Children – legacy staffing pressure	390			
[46] Growth in Children & Families Commissioning Contracts	180			
[29 part] Staff Travel and related savings – Children's Social Care	-261			
[22] Establish a traded service for non-statutory elements of Attendance Service	-35	-35		
[23] Establish an Education Psychologist traded service to enable a proactive early support and intervention offer	-25	-75		
[42] Increase capacity to support SEND service	400	200	120	
[47] Increase capacity to support Statutory Education Psychology Service	125	63		

Budget Policy Proposal	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
[62] School Transport <small>*Item represents one-off spend in 2022/23. As it is not a permanent part of the budget the value of the proposal is reversed in 2023/24</small>	1,200	-1,200*		
[29 part] Staff Travel and related savings - Education	-50			
[43] Revenue costs for Crewe Youth Zone				400
[44] Restructure Early Help Budget to fund Crewe Youth Zone				-400
[48] A redesign of Early Help Services into a Locality model	-424			
[50] Development and Partnerships Service		-300		
[29 part] Staff travel and related savings - Prevention	-62			
[3 +4] Pay inflation and NI increase	1,548	938	959	983

<b>2022/23 Economy &amp; Growth Committee MTFS page 176</b>	<b>Exp £m</b>	<b>Inc £m</b>	<b>Revenue Budget £m</b>	<b>Capital Budget £m</b>	<b>Total Rev + Cap £m</b>
<b>Estates</b>	17.956	-3.444	<b>14.512</b>		14.512
<b>Economic Development</b>	1.622	-0.502	<b>1.120</b>		1.120
<b>Housing</b>	3.459	-0.516	<b>2.943</b>		2.943
<b>Rural and Cultural Economy</b>	8.255	-4.682	<b>3.573</b>		3.573
<b>Pay Inflation and NI increase</b>	0.511		<b>0.511</b>		0.511
<b>Place Directorate</b>	0.851		<b>0.851</b>	52.001	52.852
<b>Total</b>	<b>32.654</b>	<b>-9.144</b>	<b>23.510</b>	<b>52.001</b>	<b>75.511</b>

<b>Earmarked Reserves</b>	<b>Estimated Opening Balance as at 1 April 2022 £m</b>
<b>Economy and Growth Committee</b>	
Place Directorate	0.90
Investment (Sustainability)	0.49
Legal Proceedings	0.11

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**CAPITAL PROGRAMME 2022/23 - 2025/26**

Scheme Description	Forecast Expenditure					
	Prior Years	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Total Budget
	£000	£000	£000	£000	£000	£000
<b>Economy and Growth</b>						
<b>Committed Schemes</b>						
Connecting Cheshire 2020	0	4,271	1,420	1,000	0	6,691
Connecting Cheshire Phase 2	0	332	0	0	0	332
Connecting Cheshire	0	295	0	0	0	295
Countryside Vehicles	0	554	148	167	130	999
Crewe Town Centre Regeneration	12,133	797	15,206	3,883	0	32,019
Demolition of Crewe Library Site	100	2,665	0	0	0	2,765
Disabled Facilities Grant	0	3,418	2,342	2,342	2,342	10,445
Farms Strategy	0	421	420	420	420	1,682
Future High Street - Funding Economy & Growth	1,737	2,557	4,223	0	0	8,517
Green Homes Grants	0	1,000	0	0	0	1,000
Gypsy and Traveller Sites	1,230	2,320	0	0	0	3,551
Home Repairs for Vulnerable People	0	309	200	200	200	909
Leighton Green	1,499	399	198	0	0	2,096
North Cheshire Garden Village	5,957	13,187	15,673	14,073	0	48,891
Premises Capital (FM)	0	3,200	2,500	3,500	3,500	12,700
Public Rights of Way - CMM A6 MARR	2	98	0	0	0	100
Rural & Green S106 Schemes	0	31	0	0	0	31
Schools Capital Maintenance	0	846	0	0	0	846
South Macclesfield Development Area	3,850	2,150	14,430	14,200	0	34,630
Tatton Park Investment Phase 2	0	1,000	710	0	0	1,710
Temporary Accommodation	0	166	0	0	0	166

# Place

## CAPITAL PROGRAMME 2022/23 - 2025/26

Scheme Description	Forecast Expenditure					
	Prior Years	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Total Budget
	£000	£000	£000	£000	£000	£000
<b>Economy and Growth</b>						
<b>New Schemes</b>						
New Archive Premises		0	4,100	5,699	451	<b>10,250</b>
Connecting Cheshire Phase 3		1,500	1,500	2,000	3,000	<b>8,000</b>
Handforth Heat Network		0	9,910	2,000	1,800	<b>13,710</b>
Public Sector Decarbonisation Scheme - Council Buildings		3,714	0	0	0	<b>3,714</b>
Crewe Towns Fund		6,770	6,886	5,404	1,210	<b>20,270</b>
<b>Total Schemes - Economy &amp; Growth</b>		26,509	52,001	79,867	13,054	<b>226,317</b>

Budget Policy Proposal	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
[31] Neighbourhood Estate Review	-260			
[32] Estates Transformation - Office Accommodation	-100	-460		
[11] Transfer of Congleton Visitor Information Centre	-20	-10	-20	
[51] Asset / Service Transfer	-30	-20		
[52] Tatton Park	-6	-28	-46	
[57] Inflation in Utility costs and enhanced Carbon Management <small>*Item represents one-off spend in 2022/23. As it is not a permanent part of the budget the value of the proposal is reversed in 2023/24</small>	1,500	-1,500*		
[59] Investment in Public Rights of Way <small>*Item represents one-off spend in 2022/23. As it is not a permanent part of the budget the value of the proposal is reversed in 2023/24</small>	200	-100*		
[3 + 4] Pay inflation and NI increase	511	304	312	320
[29 part] Place directorate – Staff Travel & Related Savings	-82			
[3 + 4] Place directorate – Pay inflation and NI increase	17	10	11	11

<b>2022/23</b>	<b>Expenditure</b>	<b>Income</b>	<b>Net</b>	<b>Capital</b>	<b>Total Rev</b>
<b>Environment and Communities Committee</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>Budget</b>	<b>+ Cap</b>
<b>MTFS page 175</b>				<b>£m</b>	<b>£m</b>
Environmental Services	35.647	-2.849	<b>32.798</b>	<b>5.321</b>	<b>38.119</b>
Leisure Commissioning	1.471		<b>1.471</b>	<b>5.387</b>	<b>6.858</b>
Libraries	4.006	-0.304	<b>3.702</b>		<b>3.702</b>
Spatial & Neighbourhood Planning	1.074	-0.230	<b>0.844</b>		<b>0.844</b>
Development Management	4.277	-3.967	<b>0.310</b>		<b>0.310</b>
Building Control and Planning Systems	2.305	-1.805	<b>0.500</b>	<b>0.265</b>	<b>0.765</b>
Regulatory Services	3.799	-1.210	<b>2.589</b>		<b>2.589</b>
Emergency Planning	0.206	-0.049	<b>0.157</b>		<b>0.157</b>
Director / HOS / ASB/CEO	0.687	-0.008	<b>0.679</b>		<b>0.679</b>
Pay inflation and NI increase	1.323		<b>1.323</b>		<b>1.323</b>
<b>Total</b>	<b>54.795</b>	<b>-10.422</b>	<b>44.373</b>	<b>10.973</b>	<b>55.346</b>

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Earmarked Reserves	Estimated Opening Balance as at 1 April 2022 £m
<b>Environment and Communities Committee</b>	
Strategic Planning	0.44
Trees/Structure Risk Management	0.00
Other reserves	0.05

**CAPITAL PROGRAMME 2022/23 - 2025/26**

Scheme Description	Forecast Expenditure					
	Prior Years	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Total Budget
	£000	£000	£000	£000	£000	£000
<b>Environment and Neighbourhood</b>						
<b>Committed Schemes</b>						
Congleton Leisure Centre	7,050	4,700	0	0	0	11,750
Green Investment Scheme	93	3,857	0	0	0	3,950
Kerbside Wheeled Bins		50	50	0	0	100
Litter and Recycling Bins		50	50	0	0	100
Planning & Building Control Replacement System		265	0	0	0	265
Poynton Leisure Centre	7,050	687	0	0	0	7,737
<b>New Schemes</b>						
Carbon Offset Investment		250	250	250	250	1,000
Fleet Electric Vehicle Charging		164	164	141	116	585
Household Waste Recycling Centres		500	360	0	0	860
Park Development Fund		150	150	150	0	450
Solar Energy Generation		300	13,880	0	0	14,180
<b>Total Schemes</b>	<b>14,193</b>	<b>10,973</b>	<b>14,904</b>	<b>541</b>	<b>366</b>	<b>40,977</b>

Budget Policy Proposal	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
[17] Orbitas income and management fee	21			
[18] Strategic leisure review	-250			
[20 part] Review of governance of ASDVs and seeking increased opportunities for savings/ commercial opportunities	-100	-100		
[10] CCTV migration to wireless networks	-85			
[21] Everybody Sport and Recreation Annual Management Fee	-42	-41	-40	
[13] Regulatory Services and Environmental Health ICT procurement	-9			
[53] Waste Contract Inflation and Tonnage Growth	644	657	613	
[54] Tree Risk Management	500			
[56] Environment Strategy & Carbon Neutrality	20	-81		

Budget Policy Proposal	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
<p>[58] Investment in improving the customer experience in Planning Services</p> <p>*Item represents one-off spend in 2022/23. As it is not a permanent part of the budget the value of the proposal is reversed in 2023/24</p>	500	-500*		
[3 + 4] Pay inflation and NI increase	1,323	793	813	833

<b>2022/23 Corporate Policy MTFS pages 178-182</b>	<b>Exp £m</b>	<b>Inc £m</b>	<b>Revenue Budget £m</b>	<b>Capital Budget £m</b>	<b>Total Rev + Cap £m</b>
<b>Directorate (Corporate)</b>	0.213	-0.102	<b>0.111</b>		0.111
<b>Finance &amp; Customer Services</b>	61.292	-48.435	<b>12.857</b>		12.857
<b>Transformation</b>	19.407	-4.532	<b>14.875</b>	7.043	21.918
<b>Governance &amp; Compliance</b>	13.760	-3.281	<b>10.479</b>		10.479
<b>Total</b>	<b>94.672</b>	<b>-56.350</b>	<b>38.322</b>	<b>7.043</b>	<b>45.365</b>

Earmarked Reserves	Estimated Opening Balance as at 1 April 2022 £m
<b>Corporate Policy Committee</b> Corporate Directorate	1.29

**CAPITAL PROGRAMME 2022/23 - 2025/26**

Scheme Description	Forecast Expenditure					Total Budget £000
	Prior Years £000	Budget 2022/23 £000	Budget 2023/24 £000	Budget 2024/25 £000	Budget 2025/26 £000	
<b>Transformation</b>						
<b>Committed Schemes - In Progress</b>						
Care Act Phase 2		638	638	638	0	<b>1,914</b>
Core Financials		897	741	720	741	<b>3,099</b>
IADM (Information Assurance and Data Management)		1,805	1,500	1,500	0	<b>4,805</b>
Infrastructure Investment Programme (IIP)		2,371	1,680	1,656	1,814	<b>7,521</b>
Unified Communications Project		162	0	0	0	<b>162</b>
<b>New Schemes</b>						
Digital Strategy - Digital Customer Enablement		1,000	1,400	474	0	<b>2,874</b>
Vendor Management - Phase 2		170	150	0	0	<b>320</b>
<b>Total Schemes - Transformation</b>		<b>7,043</b>	<b>6,109</b>	<b>4,988</b>	<b>2,555</b>	<b>20,695</b>

Budget Policy Proposal	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
[8] Efficiency savings and Restructures within Corporate Services	-350			
[14] Shared services review		-200		
[5] Improved Debt Recovery and correcting budgeted court costs income targets to reflect actual levels	337	13	-24	
[16] Transactional Service Centre additional funding	238			
[24] Revenue implications of capital: Vendor Management Phase 3 to drive improvements in procurement	175	-89	71	
[19] Brighter Futures Together Programme Customer Experience	-133	-81		
[6 part] Removal of temporary implementation budget and investment to run the new financial system	-106			
[33] Revenue implications of capital Revenue implications of capital: IT - Infrastructure Investment Programme	127	224		

Budget Policy Proposal	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
[1] Improving Digital Customer Experience	110			
[25] Revenue implications of capital: Essential replacement of unified IT Communications to support service delivery	110	9	17	
[26] Revenue implications of capital: Essential – security and Compliance work to protect Council information and systems	97	6	6	
[15 part] Mitigation of the year-on-year reduction in the Dedicated Schools Grant (ICT)	98	89	109	
[27] Revenue implications of capital: Procurements of Application Lifecycle Management	75	75	78	
[28] Revenue implications of capital to deliver IT - Information Assurance and Data Management Phase 3, including cyber security	40			
[6 part] Removal of temporary implementation budget and investment to run the new Financial System	-346	6	6	6
[12] Review of Corporate subscriptions	-15			
[29 part] Staff Travel and Related Savings	-26			

Budget Policy Proposal	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
[15 part] Mitigation of reduction in the Dedicated Schools Grant – Corporate Services	9	33	27	
[3 + 4] Pay inflation and NI increase	1,315	789	806	825

<b>Finance Sub-Committee</b> <b>MTFS page 183</b>	<b>Expenditure</b> <b>£m</b>	<b>Income</b> <b>£m</b>	<b>Net Budget</b> <b>£m</b>
Capital Financing	19.900	-0.900	19.000
Past Service Pensions	-5.350		-5.350
Transfer to/from Earmarked Reserves	1.306		1.306
Bad Debt Provision	0.150		0.150
Council Tax		-254.681	-254.681
Business Rates		-49.086	-49.086
Un-ringfenced Grants		-23.962	-23.962
<b>Revenue Total</b>	16.006	-328.629	-312.623
<b>Capital Total</b>	4.000		4.000

**CAPITAL PROGRAMME 2022/23 - 2025/26**

Scheme Description	Forecast Expenditure					Total Budget £000
	Prior Years £000	Budget 2022/23 £000	Budget 2023/24 £000	Budget 2024/25 £000	Budget 2025/26 £000	
<b>Finance and Customer Services</b>						
Strategic Capital Projects		3,000	4,000	4,000	0	<b>11,000</b>
Exceptional Construction Inflation		1,000	2,000	2,000	1,600	<b>6,600</b>
<b>Total Schemes - Finance and Customer Services</b>		<b>4,000</b>	<b>6,000</b>	<b>6,000</b>	<b>1,600</b>	<b>17,600</b>

Budget Policy Proposal	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000
Minimum Revenue Provision	5,000		1,000	1,000
Central Pension adjustment	-2,500	2,100		
Bad Debt Provision	200	-800	600	
Use of Earmarked Reserves	30	-3,175	-216	1,465
Increased Council Tax Base 2.99% increase	-7,306	-7,622	-7,952	-8,293
Increased Council Tax Base – Taxbase changes and New Homes	-4,527	-2,807	-2,728	-2,639
Un-ringfenced grant changes	-4,797	9,141	46	

Earmarked Reserves	Estimated Opening Balance as at 1 April 2022 £m
<b>Children and Families Committee</b>	
Children's Directorate	0.42
Transformation Funding	0.75
Other reserves	0.14
<b>Adults and Health Committee</b>	
Adults Directorate	1.02
DOL's Assessments	0.30
PFI Equalisation Reserve - Extra Care Housing	2.72
Public Health	2.54
NHB Community Grants Staffing	0.13
<b>Highways and Transport Committee</b>	
Other reserves	0.97
<b>Economy and Growth Committee</b>	
Place Directorate	0.90
Investment (Sustainability)	0.49
Legal Proceedings	0.11
<b>Environment and Communities Committee</b>	
Strategic Planning	0.44
Trees/Structure Risk Management	0.00
Other reserves	0.05
<b>Corporate Policy Committee</b>	
Corporate Directorate	1.29
Financing Reserve	7.10
Collection Fund Management	27.45
Insurance Fund	6.05
MTFS Reserve	5.56
Brighter Future Transformation Programme	2.05
Other reserves	0.64
Covid unringfenced grant	5.49
Revenue Grants	2.18
Dedicated Schools Grant	0.00
<b>Total Earmarked Reserves</b>	<b>68.78</b>

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## Appendix B – Supplementary Estimates

### Table A General Purpose Grant Revenue Supplementary Estimates less than £1,000,000

Finance Sub-Committee is asked to approve supplementary revenue estimates for general purpose grants coded centrally up to and including £1,000,000.

Committee	Year	Type of Grant	£000	Details
Highways and Transport	2021/22	Pavement Licensing – New Burdens	15	New Burden grant relating to the introduced temporary measures through the Business and Planning Act 2020 to support businesses selling food and drink during the economic recovery while social distancing guidelines remain in place. The bill streamlines the process of obtaining permission for the placing of tables and chairs outside a business on the pavement.
<b>Total Highways and Transport</b>			<b>15</b>	
Corporate Policy	2022/23	Lower Tier Services Grant	7	The Lower Tier Services Grant was introduced in the local government finance settlement 2021 to 2022 for local authorities with responsibility for lower tier services.
Corporate Policy	2021/22	Tax Income Guarantee Scheme (Reserves)	3	Compensation for Business Rates losses.
<b>Total Corporate Policy</b>			<b>10</b>	
<b>Total Unringfenced Grants £1m or Below</b>			<b>25</b>	

**Table B Specific Grant Supplementary Estimates less than £1,000,000**

Finance Sub-Committee is asked to approve supplementary estimates for specific grants coded directly to services up to and including £1,000,000.

Committee	Year	Type of Grant	£000	Details
Children and Families	2022/23	Holiday Activities & Food Programme Grant 2022/23	879	The purpose of the grant is for local authorities to make free places at holiday clubs available in the Easter, Summer and Christmas school holidays in 2022. This will be made available to children in the local authority area who are eligible for and receive benefits-related free school meals.
Children and Families	2021/22	COVID-19 Recovery Premium	292	Recovery premium received on behalf of schools and allocated out as per funding <a href="#">schedule</a> (breakdown by school).
Children and Families	2021/22	School Led Tutoring Grant	233	This grant will give schools and academy trusts the flexibility in determining how best to provide tutoring intervention to support catch-up for lost education due to the coronavirus (COVID-19) pandemic. Grant <a href="#">conditions</a> .
Children and Families	2021/22	Tackling Troubled Families (Payments by Results)	103	<p>In April 2012, the Government launched the Troubled Families Programme, a £448m scheme to incentivise local authorities and their partners to turn around the lives of 120,000 troubled families by May 2015. This programme worked with families where children are not attending school, young people are committing crime, families are involved in anti-social behaviour and adults are out of work.</p> <p>In June 2013, the Government announced plans to expand the Troubled Families Programme for a further five years from 2015/16 and to reach up to an additional 400,000 families across</p>

Committee	Year	Type of Grant	£000	Details
				England. £200 million has been committed to fund the first year of this five year programme. This increased investment is testament to the Government's ongoing commitment to improve the lives of troubled families and as this work is taken to a significantly greater scale, to transform local public services and reduce costs for the long-term.
Children and Families	2021/22	Holiday Activities & Food Programme Grant	65	The purpose of the grant is for local authorities to make free places at holiday clubs available in the Easter, summer and Christmas school holidays in 2021. This will be made available to children in the local authority area who are eligible for and receive benefits-related free school meals. This request is being made in relation to the contingency amount only – if this is not used the resulting budget increase will not be taken forward.
Children and Families	2021/22	Afghanistan Resettlement (Education) Grants 2021/22	64 120	<p>September to November December to March</p> <p>The Secretary of State for Education is providing financial assistance to local authorities, in the form of the Afghanistan Resettlement (Education) Grant 2021-22 for the financial year beginning 1 April 2021.</p> <p>Eligibility for the funding is restricted to local authorities where families arriving from Afghanistan under Afghan Relocation and Assistance Policy (ARAP), Afghanistan Citizens Resettlement Scheme (ACRS) and British Nationals, are currently residing in bridging accommodation, namely hotels funded by the Home Office.</p>
<b>Total Children and Families</b>			<b>1,756</b>	

Committee	Year	Type of Grant	£000	Details
Adults and Health	2022/23	Public Health Grant	476	Local authorities (upper tier and unitary) are responsible for improving the health of their local population and reducing health inequalities. In 2022 to 2023 the CEC public health grant has increased by £475,572 compared to 2021/22. The grant will be ringfenced for use on public health functions. This may include public health challenges arising directly or indirectly from COVID-19.
Adults and Health	2022/23	ICT Workforce: Contract Extension Funding	173	<p>Champs Public Health Collaborative, on behalf of the Cheshire and Merseyside Directors of Public Health, submitted a successful bid to the Department of Health and Social Care for funding to support a pilot around the transformation of contact tracing services across the sub region. A fundamental aspect of this was to ensure we maintained our workforce capacity during the winter period by ensuring we took action to extend short term contracts of contact tracers and team leaders to reduce the risk of people feeling the need to leave in early 2022.</p> <p>To secure the existing workforce beyond 1 April 2022, the C&amp;M Directors of Public Health agreed to utilise an element of our DHSC funding to extend fixed term contracts for local authority contact tracers and team leaders from 1 April 2022 to 31 July 2022, where contracts were due to end 31 March 2022. This gives us a stable workforce as we continue to work together on establishing a sustainable, resilient contact tracing service across our sub-region.</p>
<b>Total Adults and Health</b>			<b>649</b>	

Committee	Year	Type of Grant	£000	Details
Economy and Growth	2021/22	Vulnerable Renters / Exceptional Winter Top-up	117	The Department of Levelling Up, Homes and Communities (DLUHC) has recognised that private renters may have rent arrears built up as a result of the pandemic and that vulnerable households may need additional support. The purpose of this exceptional one-off payment is to support low-income private renters with COVID-19 related rent arrears to avoid eviction or find a new home where necessary in order to prevent homelessness, with local authorities able to target funding to those who need it most and help them get back on their feet.
Economy and Growth	2021/22	Protect and Vaccinate	81	Subject to individual assessments, the purpose of this grant is to make offers of safe and appropriate accommodation and support, to people who are rough sleeping in order to facilitate vaccinations and safeguard from infection from COVID-19.
Economy and Growth	2021/22	Local Enterprise Partnership (LEP): NP (Northern Powerhouse) 11	150	To enable the 11 Northern LEPs (the NP11) to develop a more unified Northern Powerhouse economic development programme and voice. The NP11 will work together on issues where a pan-Northern approach to economic development can add value.
Economy and Growth	2021/22	New Burdens 4 Restart and the Additional Restrictions COVID-19 Grant	154	Local Authorities should allocate funding through business support grants or through wider business support measures. All funding provided under this scheme should provide direct support to businesses.
Economy and Growth	2021/22	New Burdens (6) Omicron Hospitality and Leisure Grant and the	15	New Burden grant relating to the additional costs resulting from grant delivery of the Omicron Hospitality and Leisure Grant

Committee	Year	Type of Grant	£000	Details
		Additional Restrictions Grant (3rd Top Up) COVID-19 Grant Schemes		scheme and the Additional Restrictions Grant scheme between 30 December 2021 and 31 March 2022.
<b>Total Economy and Growth</b>			<b>517</b>	
Highways and Transport	2021/22	COVID-19 Bus Services Support Grant (Restart) - Tranche 6	36	CBSSG/BRG can only be spent on supporting bus services that have been affected by or need to be adjusted because of the impact of COVID-19. It is to be used as additional support on top of normal funding for local bus services, not as a replacement of that funding. The funding will be used to support local bus services such as tendered bus services that may be experiencing revenue shortfalls, and to help support any adjustments to services required by the authority. This may include amendments of the routes used by those services, hours of operation, vehicles used or levels of provision.
		COVID-19 Bus Services Support Grant (Restart) - Tranche 7	93	
		COVID-19 Bus Services Support Grant (Restart) - Tranche 8	148	
		COVID-19 Bus Recovery Grant - Tranche 9	202	
	2022/23	CAPITAL - SUSTRANS Hurdsfield Rd/Black Lane junction, Macclesfield	569	Improvements to National Cycle Network (NCN) Route 55 Middlewood Way in Macclesfield between Hurdsfield Road and Tesco on Black Lane for both pedestrians and cyclists.
<b>Total Highways and Transport</b>			<b>1,048</b>	

Committee	Year	Type of Grant	£000	Details
Corporate Policy	2021/22	Local Authority Data Sharing (LADS)	1	Funding for software and staffing to administer the required changes for Local Authority Data Sharing.
Corporate Policy	2021/22	COVID-19 Test and Trace Support (Self Isolation Payment)	257	Test and Trace Support Payment scheme – awards and administration of the scheme to support people self-isolating on a low income. For period October to December 2021.
Corporate Policy	2021/22	New Burdens 5 Post Payment Assurance, Reconciliation and Debt Recovery (Tranche 1 + 2)	49	Business Grant assurance and reporting processes required for all business grant schemes from the 1 August 2020 to 31 March 2022.
Corporate Policy	2021/22	New Burdens (6) Omicron Hospitality and Leisure Grant and the Additional Restrictions Grant (3rd Top Up) COVID-19 Grant Schemes	53	New Burden grant relating to the additional costs resulting from grant delivery of the Omicron Hospitality and Leisure Grant scheme and the Additional Restrictions Grant scheme between 30 December 2021 and 31 March 2022.
<b>Total Corporate Policy</b>			<b>360</b>	
<b>Total Ringfenced Grants £1m or Below</b>			<b>4,330</b>	

**Table C - Supplementary Estimates over £1,000,000**

Finance Sub-Committee recommend to Council to approve fully funded supplementary revenue estimates for specific grants coded directly to services over £1,000,000.

<b>Committee</b>		<b>Type of Grant</b>	<b>£000</b>	<b>Details</b>
Children and Families	2021/22	Household Support Fund	2,204	The purpose of the grant is to provide support to certain local authorities in England for expenditure lawfully incurred or to be incurred by them in accordance with the Grant Conditions to provide support to households who would otherwise struggle to buy food or pay essential utility bills or meet other essential living costs or housing costs (in exceptional cases of genuine emergency) this winter as the economy recovers.  Replaced Covid Local Support grant from 1 October 2021.
<b>Total Children and Families</b>			<b>2,204</b>	
Corporate Policy	2022/23	Business Rate Compensation Grant (Reserves)	13,890	S31 grants received to compensate for reduced business rates collected as a result of reliefs mandated by Central Government after the setting of the Business Rates Baseline in 2013/14 (grant covers CEC 49% share).
<b>Total Corporate Policy</b>			<b>13,890</b>	
<b>Total Grants over £1m Recommendation to Council</b>			<b>16,094</b>	

**Table D – Urgent Decisions already made for noting**

Committee	Year	Type of Grant	£000	Details
Adults and Health	2021/22	COVID-19 Infection Control Fund and Rapid Testing Grant: October 2021 to March 2022.	3,465	A supplementary revenue estimate for the 2021/22 financial year of £3,465,255 be approved; this to funded from Adult Social Care Infection Control and Rapid Testing Fund Round 3 allocation for Cheshire East Council as set out in DoHCS guidance published on 21 <sup>st</sup> October 2021.
<b>Total Adults and Health</b>			<b>3,465</b>	
Economy and Growth	2021/22	Additional Restrictions Grant.	827	Approval of a Supplementary Revenue Estimate for the 2021/22 Financial Year, of £827,108.95 to be funded from the Additional Restrictions Grant. The Executive Director of Place be authorised to distribute funding from the Grant, subject to the conditions set out in the appendix to the decision record and to consultation with the Chair of the appropriate Committee. The Executive Director of Corporate Services be authorised to distribute funding from the Grant, subject to the conditions set out in the appendix to the decision record and to consultation with the Chair of the appropriate Committee.
<b>Total Economy and Growth</b>			<b>827</b>	
<b>Decisions Already Made</b>			<b>4,292</b>	

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## Appendix C

Report	Financial Cycle	Finance Sub Committee	Corporate Policy Committee	Children and Families Committee	Environment and Communities Committee	Highways and Transport Committee	Adults and Health Committee	Economy and Growth Committee	Audit and Governance Committee	Council (if required)
Alignment of 2022-23 Budgets	Planning	02-Mar-22	09-Jun-22	23-May-22	07-Jun-22	16-Jun-22	30-May-22	31-May-22		27-Apr-22
Final Outturn 2021/22	Reporting	06-Jul-22							28/07/22 Draft SOA	20-Jul-22
First Financial Review of 2022/23 (Update to include progress on policy proposals and material variances from MTFS)	Monitoring	07-Sep-22	06-Oct-22	19-Sep-22	29-Sep-22	22-Sep-22	26-Sep-22	13-Sep-22		19-Oct-22
Second Financial Review of 2022/23	Monitoring	09-Nov-22	01-Dec-22	14-Nov-22	10-Nov-22	24-Nov-22	21-Nov-22	15-Nov-22	24/11/22 Final SOA	14-Dec-22
MTFS Strategies - Treasury Mgt, Investment, Capital and Reserves	Planning	11-Jan-23								22-Feb-23
MTFS Budget Consultation	Planning	11-Jan-23	01-Dec-22	16-Jan-23	02-Feb-23	26-Jan-23	23-Jan-23	17-Jan-23		22-Feb-23
Third Financial Review of 2022/23 - Part A One Page Summary and Narrative	Monitoring		09-Feb-23							22-Feb-23
Third Financial Review of 2022/23 - Part B Full Report based on Part A	Monitoring	08-Mar-23	23-Mar-23	20-Mar-23	30-Mar-23	02-Mar-23	27-Mar-23	14-Mar-23		24-May-23

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## **Finance Sub-Committee**

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<b>Date of Meeting:</b>	2 March 2022
<b>Report Title:</b>	Business Rates Briefing
<b>Report of:</b>	Alex Thompson, Director of Finance and Customer Service
<b>Report Reference No:</b>	FSC/15/21-22

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### **1. Purpose of Report**

- 1.1. This briefing report provides members with an overview of the Business Rates system and its impact on the MTFs. It also provides an update on the Government's proposed review of Business Rates.

### **2. Executive Summary**

- 2.1. Business rates form an essential element of Cheshire East funding contributing £49.1M to the 2021/22 budget. This is equivalent to 15.8% of the Council's net revenue budget,
- 2.2. It is a highly complex area both in terms of how Business Rate liability is calculated and the value of Business Rates to be retained by the Local Authority. This has been further complicated in recent years by a significant extension in the value and range of Business Rates reliefs available to businesses to provide support during the Covid Pandemic and to encourage recovery post Covid.
- 2.3. The Business Rates Team within Customer Services administers all Business Rates billing, collection and debt recovery. The gross level of business rates liability for businesses within the Cheshire East Council area is approximately £180m, across over 15,000 properties. The team liaise with the Department for Levelling Up, Housing and Communities on legislation and guidance for the scheme. The team also work with the Valuation Office Agency to determine appropriate valuation of relevant

non-domestic properties (known as 'hereditaments' for business rate purposes)

- 2.4. The Finance Team administer the Collection Fund, which is a statement within the Council's statutory accounts that records all the transactions associated with the administration of business rates.
- 2.5. Since the onset of the Pandemic the Business Rates team have also administered all mandatory business grants paying over 22,500 individual businesses grants to the value of £146M.
- 2.6. HM Treasury have been conducting a review of the Business Rates Scheme for some time with the final report published in October 2021. The review concluded that the Business Rates Scheme would be retained but that a number of changes would be made to reduce the burden of business rates in England and to increase the frequency of revaluations.
- 2.7. Recently the government have decided not to amend the level of business rates retained by local authorities, instead preferring to review the entire scheme in light of the levelling up agenda.

### **3. Background**

- 3.1. Business Rates (also known as National Non-Domestic Rates or NNDR) is a property tax paid by businesses designed to help fund services delivered by the local authority.
- 3.2. The Business Rates payable by an individual business are primarily set by Central Government based on a "Rateable value" (RV) calculation assessed by the Valuation Office and a "multiplier" of the RV set by Central Government.
- 3.3. Central Government also sets a range of Business Rates "reliefs" for specific businesses both mandatory and at the discretion of the Local Authority.
- 3.4. The billing and collection of Business Rates is the responsibility of the Local Authority with receipts from Business Rates distributed between the Council and its precepting authorities and Central Government.
- 3.5. Business Rates is an essential element of Local Authority funding. The value of Business rates retained by Cheshire East Council as per the MTF5 20/21 was projected to be £49.1M. Identification of new property and efficient collection of Business Rates is therefore important in order to maximise income.

## Briefing Information

- 3.6.** Business Rates (also known as National Non-Domestic Rates or NNDR) is a property tax paid by businesses and is calculated according to the Rateable Value (RV) of their business premises.
- 3.7.** RV's are assessed by the Valuation Office Agency (VOA), on a 5 yearly cycle. The assessment is carried out by professional valuers and the calculation of a RV is usually closely related to the commercial rental value for a property. Alternatives to rental value can be used where there is no rental market, such as rebuild costs for a school.
- 3.8.** The amount of rates payable is calculated by multiplying the RV by a 'multiplier' figure which is supplied by Central Government. There are two multipliers which differ according to the RV of a property. The billing and collection of Business Rates is the responsibility of the Local Authority.
- 3.9.** Whilst the gross rates due are calculated by multiplying the RV by the 'multiplier', many businesses benefit from one or more of a number of reliefs or discounts which reduce the amount they pay. In particular, a significant number of small businesses benefit from Small Business Rate Relief which means they pay no rates at all. The table below shows the various reliefs against the total number of rated business properties in Cheshire East.

**Table 1: reliefs and total number of rated business properties in Cheshire East:**

	<b>Total properties</b>	<b>15,217</b>
Mandatory / Discretionary	Type of relief	No. receiving relief
Mandatory Relief	Small Business Rate Relief	6,478
Mandatory Relief	Tapered Small Business Rate Relief	438
Mandatory Relief	Small Business Relief – 12 month extension	42
Discretionary Relief	Supporting Small Businesses Relief	32
Mandatory Relief	Charity relief – Mandatory	621
Discretionary Relief	Enterprise Zone discount	123
Mandatory Relief	Transitional Relief	642
Mandatory Relief	Transitional Surcharge	37
Discretionary Relief	Non-profit making body Relief	24
Discretionary Relief	Hardship Relief	1

Discretionary Relief	Part-occupied Relief	0
Mandatory Relief	Rural Rate Relief	10
Discretionary Relief	Rural Rate Relief	6
Discretionary Relief	Charity relief – top up	293
Discretionary Relief	Local Newspaper Relief	0
Mandatory Relief	Public Lavatories Relief	12
Mandatory Relief	Community Amateur Sport Club	33
Discretionary Relief	Community Amateur Sport Club – top up	27
Discretionary Relief	Local Discretionary Relief – Localism Act 2011	0
Discretionary Relief	Expanded Retail Discount – 66%	1860
Discretionary Relief	Nursery Discount – 66%	60

- 3.10.** These reliefs have been used extensively throughout the COVID pandemic to support businesses and reduce or remove business rates costs. On 25 March the Government announced a new COVID-19 Additional Relief Fund (CARF) available to support those businesses affected by the pandemic but that are ineligible for existing support linked to business rates.
- 3.11.** Local Authorities will be asked to develop their own discretionary schemes utilising existing powers under Section 47 of the Local Government Finance Act 1988. The proposed CARF Scheme for Cheshire East is currently under development and will be submitted to Finance Sub Committee for approval in March 2022. We will also take this opportunity to refresh our existing discretionary schemes to ensure we provide a consistent and cohesive package of support for local businesses.
- 3.12.** In addition to the changes to reliefs, the number of properties subject to Business Rates and the Total Rateable Value attributable to those properties changes as new and altered properties are assessed. Over the last 5 years the number of properties, Rateable Value and collectible amount have grown until the current year when additional reliefs were introduced as a response to the Covid situation as shown below.

**Table 2: increasing number and value of Business Rates**

Year	No. of properties	Total Rateable Value	Collectible debit
2017-18	14,044	£349.8M	£145.5M
2018-19	14,532	£353.7M	£146.7M
2019-20	14,782	£354.7M	£147.3M
2020-21	14,948	£356.2M	£148.0M
2021-22	15,217	£354.3M	£122.9M

- 3.13.** Some examples of properties within Cheshire East are set out below to illustrate the relative amounts paid by local businesses and the relevant reliefs applicable to their property:

**Shop – Marks & Spencer, Handforth Dean**

RV 3,450,000 x .512 = £1,766,400 payable

**Pub – Cheshire Cheese, Sandbach**

RV 7,500 x .499 = £3742.50

Minus Extended Retail Relief @ 100% Apr – Jun £933.06

Minus Extended Retail Relief @ 66% Jul – Mar £1854.23

£955.21 payable

**Factory – Astra Zeneca, Macclesfield**

RV 8,510,000 x .512 = £4,357,120 payable

**Shop - Lawton Street, Congleton**

RV 8,700 x .499 = £4,341.30

Minus Small Business Rate Relief £4341.30

£Nil payable

**Scout Hall - Elm Close, Crewe**

RV 6,600 x .499 = £3379.20

Minus Mandatory Charitable Relief @ 80% £2703.36

Minus Discretionary Charitable Relief @ 20% £675.84

£Nil payable

**Factory - Bentley Motors, Crewe**

RV 3,820,000 x 0.512 = £1,955,840 payable

- 3.14. Impact on MTFS** - The Government introduced the business rates retention scheme on 1st April 2013. The basic concept is that a baseline position is established and an element of growth over and above that can be retained locally subject to a levy on that growth (currently 37p per £1).
- 3.15.** There continues to be much uncertainty around the scheme from appeals to the local list. This has resulted in the need to create and build upon a specific earmarked reserve and provision for appeals to protect against large fluctuations in any given year.
- 3.16.** In previous budget cycles, growth estimates above baseline were calculated and the taxbase has been monitored to assess the robustness of those estimates. This proved to be reasonably accurate but then in March 2020, the coronavirus pandemic locked the economy down and businesses were dramatically affected. This affected the in-year performance of business rates for 2020/21 and 2021/22 and is likely to continue to impact over the medium-term.
- 3.17.** Central government use compensation S31 grants to reimburse Local Authorities for the cost of any discounts or exemptions that have been granted since the start of the scheme in April 2013. These are being used in part to support the revenue budget in 2021/22 which took the total business rates retained to £49.1m. The budget has remained static for 2022/23 due to the uncertainties arising from possible changes to the scheme and losses continuing due to the pandemic recovery.
- 3.18.** Compensation grants have played a vital role during the last two financial years to support the loss of rates due to extremely large retail discounts being granted.
- 3.19.** Receipts from businesses are paid into the Collection Fund which is then distributed to all precepting organisations in the following shares - Cheshire East Council (49%), Fire Authority (1%), and Central Government (50%). Any over or under collection against the budget set results in a surplus or deficit on the Collection Fund which can be shared out or has to be repaid in future years.
- 3.20.** The budget for business rates for 2021/22 is set out below. This will not reflect the actual outturn however, as retail discounts have once again been granted in year (after budget setting) which will result in a lower than budget income position (a deficit) but this will be covered in full by compensation grants received for this specific purpose:

**Table 3: Budget for Business Rates 2021/22**

<b>NNDR1 – January 2021 budget setting position</b>	<b>£m</b>
Gross Rates	179.4
Mandatory Discounts	(23.9)
Unoccupied Properties	(4.6)
Discretionary Discounts	(0.8)
Discretionary Discount where compensation is provided (retail relief announced after budget set)	(0,1)
Bad Debts	(2.2)
Appeals repayable	(3.6)
Disregarded amounts (EZ/renewables)	(1.7)
Administration allowance	(0.6)
<b>Net Rates</b>	<b>142.0</b>
CEC share (49%)	69.6
Fixed Tariff payable to Central Government	(24.7)
Retained Rates	44.9
Contribution from compensation grants	4.2
<b>Retained Business Rates as per MTFS</b>	<b>49.1</b>

- 3.21. The Government's Business Rates Review:** The Government have increased the number of Business Rates Reliefs available over time in an effort to reduce the burden on business. In addition they have consulted with business stakeholders and other interested parties to consider how this local tax can be taken forward. A review was published in Autumn last year which can be found at [BRR\\_final.pdf \(publishing.service.gov.uk\)](#).
- 3.22.** In summary, the review found that business rates are a vital component of the business tax mix and will continue in place but with the following revisions:
- A freeze of the multiplier for 2022-23
  - Further Relief available to retail, hospitality, and leisure businesses in 2022-23
  - Support to business through the Levelling Up Fund
  - A move to 3 yearly valuations in order to better reflect the current economic environment and contemporaneous rental values
  - Introduce a rate exemption to encourage renewable energy use in the business sector
  - Continue to explore the arguments for and against an Online Sales Tax

**3.23.** We await further details of these proposals and the detailed timescale for implementation.

**4. Implications**

**4.1. Legal – None**

**4.2. Finance – See para 6.7 – 6.13**

**4.3. Human Resources - None**

<b>Access to Information</b>	
Contact Officer:	Helen Gerrard Helen.gerrard@cheshireeast.gov.uk
Appendices:	none
Background Papers:	<a href="#">Business Rates Review - Final Report</a>

**Work Programme – Finance Sub Committee – 2021/22**

Reference	Committee Date	Report title	Purpose of Report	Report Author /Senior Officer	Consultation and Engagement Process and Timeline	Equality Impact Assessment Required and Published (Y/N)	Part of Budget and Policy Framework (Y/N)	Corporate Plan Priority	Exempt Item and Paragraph Number
FSC/26/21-22	First meeting of 2022/23	Asset Management	To receive a report on the Council's acquisitions and disposals of property. To note or approve activity as required by the Constitution. To note the impact of this activity on the MTFS.	Director of Growth and Enterprise		No	Yes	An open and enabling organisation	Yes, part exempt, para 3
FSC/30/21-22	TBC	Review of the Impact of Public Interest Reports	To review the impact of Public Interest Reports as they relate to the Cheshire East structure.	Director of Governance and Compliance (Monitoring Officer)		No		An open and enabling organisation	No

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## **Finance Sub-Committee**

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<b>Date of Meeting:</b>	2 March 2022
<b>Report Title:</b>	Procurement Pipeline
<b>Report of:</b>	Alex Thompson: Director of Finance and Customer Service
<b>Report Reference No:</b>	FSC/24/21-22
<b>Ward(s) Affected:</b>	All

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### **1. Executive Summary**

- 1.1.** The purpose of this report is to enable the Sub-Committee to fulfil its responsibilities in relation to oversight of the procurement pipeline of the Council. The report provides an update of the pipeline of procurement activity for all known re-procurements. Recommendations also require approval of, and classification of, certain procurements that are significant decisions. To enhance the oversight of procurement the report also contains information on contracts awarded by the Council since April 2021 and provides an update on the number of cases where and reasons why procurement activity has required the use of waivers.
- 1.2.** All waivers will be presented without any information redacted. However, they will be presented in Part 2 of the Committee as they may contain commercially sensitive information and/or Officer Details.
- 1.3.** Council approved on the 15<sup>th</sup> December 2021 to expand the definition of Significant Decision to provide greater clarity.

“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. For

clarification, no decision previously approved by the Finance Sub-Committee, and no treasury management decision, shall constitute a Significant Decision”.

- 1.4. Significant Decisions are decisions that need to go to committee. There are no ‘Key Decisions’ in a committee system but clarity on where a decision should be made was requested. The previous definition was simplified to a decision over £1m unless the context required otherwise. 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, but the overall process remains proportionate.
- 1.5. This report supports the Council being open and working transparently with its residents, businesses and partners
  - 1.5.1. **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 Council’s Open Data.

## 2. Recommendations

- 2.1. That the Finance Sub Committee
  - 2.1.1. Note the procurement pipeline of activity in Appendix 1.
  - 2.1.2. Approve the 2 new pipeline projects in Appendix 1 as business as usual, column G.
  - 2.1.3. Note the contracts awarded by the Council since April 2021, Appendix 2.
  - 2.1.4. Note that all purchase card expenditure is now published on the Council’s transparency pages. The latest information is for October – December 2021.
  - 2.1.5. Note the reason for 7 waivers approved between 1<sup>st</sup> December 2021 and 31<sup>st</sup> January 2022 (34 in total in 2021/22)

## 3. Reasons for Recommendations

- 3.1. The sub-committee has responsibility for 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 generally covered by the Public Contract Regulations 2015 (PCR) 2015.

- 3.2. To ensure compliance with the PCR, 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.
- 3.3. 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.
- 3.4. To ensure the Council complies with the Local Government Transparency Agenda all contracts awarded are published on the Council's transparency pages on the website. Appendix 2 provides a list of all contracts awarded.
- 3.5. The Local Government Transparency Agenda also requires publications of Government purchase card expenditure. The council do not use a Government purchase card but following best practice this, along with other procurement information, is now available on OpenData.
- 3.6. 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.
- 3.7. Waivers are pre-approved variations from the Contract Procedure Rules, and these form part of the procurement process.

#### **4. Other Options Considered**

- 4.1. 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. Audit and Governance Committee also provide assurance in their role of reviewing procurement activity where procedure rules are waived or not adhered to.
- 4.2. 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.

## 5. Background

- 5.1. It is important for the Council to ensure proper oversight of procurement activity. Following the implementation of the Committee system, Key Decisions have been replaced within the Constitution by “Significant Decisions”.
- 5.2. 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 PCR’s 2015 ensuring value for money and that the Council’s Social Value principles and objectives are achieved.
- 5.3. 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 well managed and therefore consider reviewing important or valuable contracts.
- 5.4. 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 and a quarterly contracts and pipeline report. The Council also complies with the PCRs where all contracts above £25k, inclusive of VAT, are published and awarded on Contracts Finder and Find a Tender when above the PCR threshold.
- 5.5. At a recent Audit and Governance Committee it was requested that purchase card spending be published to enhance the spending transparency of the Council. This has now been implemented.
- 5.6. 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 7 (34 waivers in total to date).

### 5.6.1. Table 1: Waivers

Waivers	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Apr-Jan 2022
	40	20	16	17	25	34

- 5.6.2. The number of waivers has increased in the past two years because of COVID and the impacts it has had.

### 5.6.3. Table 2 : Reasons for waivers 2021-2022

Reason	Number	Comments
Care Market	19	These are funded by the CCGs to support hospital discharge. CEC provide the support and arrange the contractual documentation

Afghan citizens resettlement scheme	4	Government scheme
Test and Trace – COVID	5	Responding to the COVID pandemic
BAU	7	Waivers for all other Council business.

## 6. Consultation and Engagement

- 6.1.** 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.

## 7. Implications

### 7.1. Legal

- 7.1.1.** The Councils 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.

### 7.2. Finance

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

### 7.3. Policy

- 7.3.1.** New policies regarding Contract Management and the roles and responsibilities.

### 7.4. Equality

- 7.4.1.** 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.
- 7.4.2.** All Cheshire East Council contracts have a clause stating "the supplier shall perform its obligations under the Contract in accordance with all applicable equality Law and the Council's equality and diversity policy as provided to the Supplier from time to time"

### 7.5. Human Resources

- 7.5.1.** There are no direct implications for HR.

**7.6. Risk Management**

**7.6.1.** 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.

**7.7. Rural Communities**

**7.7.1.** There are no direct implications for rural communities.

**7.8. Children and Young People/Cared for Children**

**7.8.1.** There are no direct implications for children and young people.

**7.9. Public Health**

**7.9.1.** There are no direct implications for public health

**7.10. Climate Change**

**7.10.1.** 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 Lianne.halliday@cheshireeast.gov.uk
Appendices:	Appendix 1 spreadsheet Appendix 2 spreadsheet
Background Papers:	None

Data is available on the Cheshire East website, link below.

<https://opendata-cheshireeast.opendata.arcgis.com/search?sort=name&tags=contracts%20register>

Contract Title	Ref	TEAM PLAN NAME	Presented to Sub Committee	Finance Sub / Committee Approval	Finance Sub / Service Committee	BAU / Significant Decision	Estimated Contract Value	Date tender to be advertised	Estimated Contract Start Date
Supply of Water and Waste Water Services	SM46	Place - Estates	Yes	05/01/2022	Finance Sub Committee	BAU	£ 3,800,000.00	01/10/2021	01/04/2022
Construction related Consultancy Services	21 084	Place - Estates	Yes	05/01/2022	Finance Sub Committee	BAU	£ 3,800,000.00	04/02/2022	01/11/2022
Solar PV - Leighton Farm	19 092	Place - Environmental Services	Yes		Service Committee	Significant Decision	£ 3,500,000.00	14/02/2022	01/06/2022
Development of Mount View	VA	Place - Housing	No		Service Committee	Significant Decision	£ 1,000,000.00	28/02/2022	01/05/2022
Domestic Energy Efficiency Retrofit	21 102	Place - Housing	Yes	17/11/2021	Service Committee	Significant Decision	£ 9,600,000.00	01/03/2022	01/04/2022
Direct payments	LF6	People - Adults' Commissioning	Yes		Service Committee	Significant Decision	£ 1,500,000.00	01/03/2022	01/09/2022
Statutory Advocacy Service	21 066	People - Adults' Commissioning	Yes		Service Committee	Significant Decision	£ 2,425,000.00	14/03/2022	01/09/2022
Electronic Cash Transaction Processing	MLAllpay	Corporate - Finance	Yes	05/01/2022	Finance Sub Committee	BAU	£ 2,000,000.00	31/03/2022	01/07/2022
Adult's care at home	22 036	People - Adults' Commissioning	Yes		Service Committee	Significant Decision	£65,000,000.00	01/04/2022	03/09/2022
Integrated Carers Hub	22 035	People - Adults' Commissioning	Yes		Service Committee	Significant Decision	£ 5,500,000.00	01/04/2022	01/01/2023
NHS Health Checks	22 054	People - Public Health	Yes	05/01/2022	Finance Sub Committee	BAU	£ 1,400,000.00	01/04/2022	01/04/2022
THE PROVISION AND SERVICING OF LIBRARY BOOKS AND MULTIMEDIA	ML0003	Place - Neighbourhood Services	Yes	05/01/2022	Finance Sub Committee	BAU	£ 1,200,000.00	01/04/2022	01/04/2022
Day Opportunities - Complex Care, community inclusion	22 033	People - Adults' Commissioning	Yes		Service Committee	Significant Decision	£13,300,000.00	11/04/2022	29/07/2022
Tatton Park Catering	MLTatBurg	Place - Culture and Tourism	Yes	05/01/2022	Finance Sub Committee	BAU	£ 1,400,000.00	15/05/2022	15/09/2022
Children's care at home	22 048	People - Children's Commissioning	Yes		Service Committee	Significant Decision	£14,000,000.00	01/06/2022	01/12/2022
Bed-based Respite	22 050	People - Adults' Commissioning	Yes		Service Committee	Significant Decision	£ 1,000,000.00	01/07/2022	01/12/2022
Vendor Neutral Solution for Agency Staff	JEJ003	Corporate - Human Resources	Yes	05/01/2022	Finance Sub Committee	BAU	£60,000,000.00	01/09/2022	01/04/2024
Accommodation Based Respite Support for Adults with Complex Need (& children 16+ in transition)	22 051	People - Adults' Commissioning	Yes		Service Committee	Significant Decision	£ 1,500,000.00	01/10/2022	01/04/2023
Housing Related Support	LF11	Place - Housing	Yes		Service Committee	Significant Decision	£ 5,000,000.00	01/11/2022	01/04/2023
Residential Childrens Homes	TR104	People - Cared for Children	Yes	05/01/2022	Finance Sub Committee	BAU	£ 1,439,400.00	01/11/2022	01/04/2023
Insurance - ALL	21079	Corporate - Audit and Risk	Yes	05/01/2022	Finance Sub Committee	BAU	£ 4,793,317.00	08/11/2022	01/04/2022
23 001 LAN Refresh with Gold Support and Maintenance	23 001	Corporate - ICT	Yes	05/01/2022	Finance Sub Committee	BAU	£ 2,000,000.00	22/12/2022	23/11/2023
Bailiffs Services	VA17	Corporate - Customer Services	Yes	05/01/2022	Finance Sub Committee	BAU	£ 4,800,000.00	01/02/2023	01/11/2023
Bailiff contract (secondary)	VA17 2	Corporate - Customer Services	Yes	05/01/2022	Finance Sub Committee	BAU	£ 1,000,000.00	01/02/2023	01/11/2023
Substance Misuse Services	LF12	People - Public Health	Yes		Service Committee	Significant Decision	£15,000,000.00	01/03/2023	01/12/2023
Domestic Abuse services	23 019	People - Children's Safeguarding	Yes		Service Committee	Significant Decision	£ 3,000,000.00	04/03/2023	01/03/2024
Extra Care Housing - Care & Support	23 020	People - Adults' Commissioning	Yes		Service Committee	Significant Decision	£ 6,000,000.00	01/04/2023	01/08/2023
Consultancy Vendor Neutral Solution	Jan01	Corporate - Procurement	Yes	05/01/2022	Finance Sub Committee	BAU	£40,000,000.00	01/05/2023	01/09/2023
Complex Needs	LD 2	People - Adults' Commissioning	Yes		Service Committee	Significant Decision	#####	01/06/2023	25/11/2023
Low Value Construction Framework	AJ12	Place - Estates	Yes	05/01/2022	Finance Sub Committee	BAU	£16,500,000.00	01/09/2023	04/05/2024
Provision of Occupational Health Services	JEJ024	Corporate - Human Resources	Yes	05/01/2022	Finance Sub Committee	BAU	£ 1,075,000.00	01/09/2023	01/09/2024
Housing Related Support 16+	TR110	People - Cared for Children	Yes		Service Committee	Significant Decision	£ 1,500,000.00	01/10/2023	01/04/2024
Universal Information & Advice	TR113	People - Adults' Commissioning	Yes		Service Committee	Significant Decision	£ 1,108,000.00	01/10/2023	01/04/2022
Integrated Lifestyle Services (One You)	24 014	People - Adults' Commissioning	Yes		Service Committee	Significant Decision	£ 5,500,000.00	02/01/2024	01/11/2024
Accommodation with Care	LD 3	People - Adults' Commissioning	Yes	05/01/2022	Finance Sub Committee	BAU	#####	01/03/2024	30/09/2024
Energy Supply (Gas and Electric)	VA26	Place - Estates	New			BAU	£ 6,500,000.00	01/04/2025	01/04/2027
Energy Supply (Gas and Electric)	VA27	Place - Estates	New			BAU	£ 6,500,001.00	02/04/2025	02/04/2027
Post and Print Daily and Annual Billing	AJ09	Corporate - Customer Services	Yes	05/01/2022	Finance Sub Committee	BAU	£ 1,400,000.00	01/01/2027	01/10/2027

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Contract Ref	Contract: Contract Name	Status	Start Date	End Date	Awarded Value	Department
C0700	ICT Temporary Resource ACPH programme consultant	Expired	01/04/2021	31/01/2022	£ 109,250.00	ICT Strategy
C0705	Aftercare contract for victims of Rape and Sexual Abuse (RASASC)	Active	01/04/2021	31/03/2024	£ 426,000.00	Children's Safeguarding
C0707	Gandlake Laserserve Software Licence	Under Notice of Termination	01/04/2021	31/03/2022	£ 10,991.40	ICT Strategy
C0963	Supply of materials to give to children for the Summer Reading Challenge in CE L	Active	01/04/2021	31/03/2022	£ 8,000.00	Neighbourhood Services
C0133	Cheshire Integrated Community Equipment Service	Active	01/04/2021	31/03/2025	£ 25,000,000.00	Integrated Commissioning
C0295	ModGov Meeting Agenda Software	Active	01/04/2021	31/03/2023	£ 43,000.00	ICT Strategy
C0269	Microsoft Unified Support	Active - Renewal in Progress	01/04/2021	31/03/2022	£ 125,326.00	ICT Strategy
C0188	Bull Escala hardware and software	Active	01/04/2021	31/03/2022	£ 76,616.00	ICT Services
C0193	Strategic IT Research and Advisory Services	Active	01/04/2021	31/03/2023	£ 96,000.00	ICT Strategy
C0564	Cheshire Wildlife Trust	Active	01/04/2021	31/03/2022	£ 40,000.00	Environmental Services
C0429	Respite Care	Active	01/04/2021	01/04/2023	£ 15,000.00	Cared for Children and Care Leavers
C0456	P394 Local Plan - Programme Officer - Administrative Services	Active	01/04/2021	31/03/2022	£ 9,678.00	Economic Development
C0459	P402 Footfall & Visitor Intelligence in Cheshire East (Ellandi LLP)	Active	01/04/2021	31/03/2022	£ 15,000.00	Economic Development
C0604	Juniper Firewall Support	Active	01/04/2021	31/03/2022	£ 19,614.84	ICT Strategy
C0461	P410 1801: Quantity Surveyor, Cost Control & Infrastructure Advisor (Stone)	Active	01/04/2021	31/03/2022	£ 83,550.00	Economic Development
C0462	iNetwork Subscription	Active - Renewal in Progress	01/04/2021	31/03/2022	£ 8,952.00	ICT Strategy
C0575	Children's Social Care - Research in Practice membership fees	Active	01/04/2021	31/03/2022	£ 22,434.00	Children in Need and Child Protection
C0412	New Local Subscription	Active	01/04/2021	31/03/2022	£ 12,900.00	Business Change
C0415	CLEAPSS Subscription	Active	01/04/2021	31/03/2022	£ 6,000.00	ICT Services
C0598	Seat Leon1.5TSI Evo SE Dynamic 5 door hatch Lease Vehicle	Active	01/04/2021	31/03/2024	£ 7,711.00	Adult Safeguarding
C0484	Coporate Shredding (Confidential Waste Disposal)	Active	01/04/2021	31/03/2023	£ 30,000.00	Financial Support and Procurement
C0577	Clerk of Works / NEC4 Supervisor Services 2021-22 - Lot 5	Active	01/04/2021	31/03/2022	£ 21,237.00	Estates
C0594	Copyright Licence for Cheshire East Council	Active	01/04/2021	31/03/2022	£ 18,000.00	Business Change
C0502	Furniture supplies for Emergency Accommodation Hostel	Active	01/04/2021	31/03/2022	£ 6,500.00	Housing
C0617	ICT ACPH Systems consultant	Active	01/04/2021	31/03/2022	£ 95,200.00	ICT Strategy
C0647	OCC Social Care Finance System	Active	01/04/2021	31/03/2023	£ 328,726.00	Integrated Commissioning
C0648	Crowdfunding	Active	01/04/2021	31/03/2023	£ 90,000.00	Economic Development
C0649	Tatton Park- Percy the Park Keeper	Active	01/04/2021	31/03/2022	£ 5,000.00	Culture and Tourism
C0945	Site Allocations and Development Policies Document	Active	01/04/2021	31/03/2022	£ 5,000.00	
C0810	Electricity Supply Scottish Power	Active	01/04/2021	01/04/2025	£ 10,000.00	
C0433	P398 Information Assurance and Data Management Programme	Active	05/04/2021	31/03/2022	£ 127,200.00	ICT Strategy
C0463	Specialised Postal Services for Elections	Active	07/04/2021	01/05/2023	£ 350,000.00	Governance and Democratic Services
C0630	Temporary ramp supply, removal, storage & re-install	Active	09/04/2021	08/04/2023	£ 15,000.00	Integrated Commissioning
C0281	Firewall & Web Content Filtering Service (Smoothwall)	Active	10/04/2021	09/04/2022	£ 47,464.00	ICT Strategy
C0146	Beechwood Primary School - Replacement Nursery Facility	Active	19/04/2021	03/09/2022	£ 765,929.49	Education Infrastructure and Outcomes
C0385	Servicing and Maintenance Out of Warranty Metric Parking Meters	Active	22/04/2021	28/02/2025	£ 250,000.00	Strategic Transport and Parking
C0583	Building Integrated PV 5MW Installation - Lot 8 Planning Consultancy Services	Expired	26/04/2021	02/01/2022	£ 40,762.00	Environmental Services
C0644	Royal Arcade Redevelopment - Lot 7 Developer led due Diligence Services RIBA 2-6	Expired	26/04/2021	01/01/2022	£ 6,000.00	Economic Development
C0482	Waste Disposal of Lateral Flow Tests and PPE	Active	27/04/2021	27/04/2022	£ 20,000.00	Public Health
C0982	Expert Witness Support for Highways Development Control Advice	Active	27/04/2021	31/03/2022	£ 21,995.00	Highways
C1067	ESA Desktop 365 CPS Renewal	Active	01/05/2021	30/04/2024		ICT Services
C1066	SCE Dynamics CPS	Active	01/05/2021	30/04/2024		ICT Services
C0284	Contract for the provision of Parking Meter Tickets and Parking Stationery	Active	01/05/2021	30/04/2023	£ 75,000.00	Highways
C0362	Independent Chair for Pan Cheshire Child Death Overview Panel (CDOP)	Active	01/05/2021	31/03/2024	£ 36,000.00	Children's Safeguarding
C0481	Public Funerals	Active	01/05/2021	30/04/2023	£ 65,000.00	Environmental Services

C0877	Test and Trace Covid Campaign	Active	01/05/2021	01/05/2022	£ 18,000.00	
C0739	Low Value Construction Framework	Active	04/05/2021	03/05/2024	£ 16,500,000.00	Infrastructure
C0513	Nantwich Pool - Expansions and Improvements	Active	04/05/2021	31/01/2023	£ 1,319,063.12	Neighbourhood Services
C0495	Remote Back-up Licences and Support for Schools	Active	04/05/2021	31/08/2022	£ 108,000.00	ICT Strategy
C0446	ATS Site Fees for Lateral Flow Testing	Active	05/05/2021	05/05/2022	£ 12,000.00	Public Health
C0407	P397 Prj2923 Feasibility Study Macclesfield (5217)	Active	10/05/2021	28/02/2022	£ 87,435.00	Economic Development
C0793	Locum Educational Psychologists	Active	12/05/2021	30/09/2022	£ 30,000.00	Adult Safeguarding
C0794	Locum Educational Psychologists	Active	12/05/2021	30/09/2022	£ 30,000.00	Adult Safeguarding
C0628	Test & Trace Programme Software	Active	12/05/2021	12/05/2022	£ 10,000.00	Public Health
C0904	Test & Trace Programme - local engagement	Active	12/05/2021	12/05/2022	£ 19,095.00	Public Health
C0703	P399 Project 2910 SMDA Land Referencing – Parts 1-4	Active	17/05/2021	31/03/2022	£ 27,596.00	Economic Development
C0388	P408 Strategic Development Advisor – Strategy & Implementation	Active	17/05/2021	31/03/2022	£ 147,000.00	Economic Development
C0478	P409 1794: Strategic Development Advisor - Acquisitions & Disposals (Malahat)	Active	17/05/2021	31/03/2022	£ 98,560.00	Economic Development
C0627	DocuSign Electronic Signatures (Contracts)	Active	17/05/2021	16/05/2023	£ 11,385.00	ICT Strategy
C0607	20 073 Supply of Redployable CCTV Cameras	Active	18/05/2021	17/05/2026	£ 115,000.00	Neighbourhood Services
C0695	Disability Adaptation Works SR2001238	Active	18/05/2021	17/05/2022	£ 6,153.99	Housing
C0450	Committee System Training	Expired	19/05/2021	18/10/2021	£ 15,000.00	Human Resources
C0934	Oracle Program Technical Support Services	Active	20/05/2021	19/05/2022	£ 33,723.78	ICT Strategy
C0706	Dean Row Centre – Lot 1 Architectural Services Stage 0-1	Expired	24/05/2021	31/01/2022	£ 5,662.75	Education Infrastructure and Outcomes
C0596	Dean Row Centre – Lot 2 Building Services Engineering Stage 0-1	Expired	24/05/2021	31/01/2022	£ 5,610.00	Education Infrastructure and Outcomes
C0458	P411 1844 Executive Search and Selection x 3 senior perm roles (3306)	Expired	26/05/2021	30/11/2021	£ 43,425.00	Human Resources
C0273	Short Breaks for Disabled Children	Active	01/06/2021	31/05/2024	£ 105,036.00	Children's Commissioning
C0276	Short Breaks for Disabled Children	Active	01/06/2021	31/05/2024	£ 105,292.00	Children's Commissioning
C0291	Short Breaks for Disabled Children	Active	01/06/2021	31/05/2024	£ 153,200.00	Children's Commissioning
C0259	Short Breaks for Disabled Children	Active	01/06/2021	31/05/2024	£ 283,748.00	Children's Commissioning
C0264	Short Breaks for Disabled Children	Active	01/06/2021	31/05/2024	£ 30,000.00	Children's Commissioning
C0438	P407 1787: Digital Programme Consultant (Active/Jeff Garratt)	Active	01/06/2021	31/03/2022	£ 92,400.00	ICT Strategy
C0408	Crewe Green Link Road (CGLR) - Compulsory Purchase of Land	Active	01/06/2021	01/06/2022	£ 7,000.00	Infrastructure
C0599	Get Safe On-line	Active	01/06/2021	01/06/2022	£ 13,500.00	Adult Safeguarding
C0298	Short Breaks for Disabled Children	Active	01/06/2021	31/05/2024	£ 209,918.00	Children's Commissioning
C0300	Short Breaks for Disabled Children	Active	01/06/2021	31/05/2024	£ 99,600.00	Children's Commissioning
C0308	Short Breaks for Disabled Children	Active	01/06/2021	31/05/2024	£ 42,832.00	Children's Commissioning
C0309	21 047 Digital Cheshire Masterclass Lot 2	Active	01/06/2021	30/09/2022	£ 87,800.00	Economic Development
C0332	Short Breaks for Disabled Children	Active	01/06/2021	31/05/2024	£ 118,820.00	Children's Commissioning
C0314	21 047 Digital Cheshire Masterclass Lot1	Active	01/06/2021	30/09/2022	£ 201,000.00	Economic Development
C0662	CCTV VMS Maintenance	Active	01/06/2021	31/05/2024	£ 21,000.00	Neighbourhood Services
C0674	Surfacing Leighton FP2	Expired	01/06/2021	14/06/2021	£ 17,835.00	Culture and Tourism
C0657	P407 1787: Digital Programme Consultant	Active	01/06/2021	31/03/2022	£ 92,400.00	ICT Strategy
C0614	Urban Design Advice	Expired	01/06/2021	31/01/2022	£ 8,250.00	Economic Development
C0371	Land Use Assessments - Lot 8	Expired	07/06/2021	09/01/2022	£ 32,487.75	Environmental Services
C0421	Gateway review of the Middlewich Eastern Bypass project	Active	08/06/2021	31/03/2022	£ 19,550.00	Infrastructure
C0393	Domestic Refurbishment Works SR2001938	Active	10/06/2021	09/06/2022	£ 6,041.67	Housing
C0445	Disability Adaptation Works SR2000966	Active	14/06/2021	14/06/2022	£ 13,470.00	Housing
C0455	P389 PFI Technical and Contractual Expert (Proj 2813, Con 4665)	Active	21/06/2021	19/10/2022	£ 89,818.00	Estates
C0357	P413 3384 Digital technical consultancy advice (C5649)	Active	21/06/2021	29/04/2022	£ 68,400.00	Economic Development
C0432	P416 Pr2024 Executive Search – Executive Director Place	Expired	23/06/2021	30/11/2021	£ 10,000.00	Human Resources
C0141	Wilmslow High School - Expansion	Active	28/06/2021	18/09/2024	£ 760,428.28	Education Infrastructure and Outcomes

C0361	Van Spot Hire (van lease hire) WARN1229	Active	28/06/2021	31/03/2022	£ 24,804.00	Public Health
C0394	TADIC, Crewe - Lot 6 Heritage Architect Consultancy Services	Active	28/06/2021	10/03/2022	£ 79,458.00	Economic Development
C0680	P415 2010: (3437) Strategic Planning Advisor	Active	28/06/2021	28/03/2022	£ 50,000.00	Economic Development
C0619	P406 1863 Childrens Social Care	Expired	28/06/2021	05/11/2021	£ 254,047.36	Children's Development and Partnerships
C0226	Winter Pressure beds	Expired	01/07/2021	30/09/2021	£ 10,140.00	Integrated Commissioning
C0186	Desktop Hardware	Active	01/07/2021	30/06/2024	£ 925,430.00	ICT Services
C0189	Single Person Discount Review	Active	01/07/2021	30/06/2023	£ 14,000.00	Customer Services
C0444	Servicing & Maintenance of Lifts & Hoists	Active	01/07/2021	30/06/2024	£ 500,000.00	Integrated Commissioning
C0409	Short Stay Beds	Expired	01/07/2021	30/09/2021	£ 77,844.00	Integrated Commissioning
C0386	P418 Reserved Matters Planning App, Compulsory Purchase and Planning Support	Active	01/07/2021	31/03/2022	£ 12,000.00	Economic Development
C0417	Short Stay Beds	Expired	01/07/2021	30/09/2021	£ 143,000.00	Integrated Commissioning
C0418	Short Stay Beds	Expired	01/07/2021	30/09/2021	£ 70,200.00	Integrated Commissioning
C0419	Winter Pressure beds	Expired	01/07/2021	30/09/2021	£ 7,475.00	Integrated Commissioning
C0420	Short Stay Beds	Expired	01/07/2021	30/09/2021	£ 49,400.00	Integrated Commissioning
C0353	Short Stay Beds	Expired	01/07/2021	30/09/2021	£ 239,200.00	Integrated Commissioning
C0354	Winter Pressure beds	Expired	01/07/2021	30/09/2021	£ 16,250.00	Integrated Commissioning
C0663	Missing From Home Contracts with Halton Borough Council	Active	01/07/2021	30/06/2022	£ 140,533.00	Children's Commissioning
C0665	Covid contact accommodation	Expired	01/07/2021	30/09/2021	£ 10,515.05	Integrated Commissioning
C0661	20 111 Total LMS upgrade	Active	01/07/2021	30/06/2023	£ 82,522.00	ICT Strategy
C0771	Residential Based Care	Expired	01/07/2021	30/09/2021	£ 16,250.00	Integrated Commissioning
C0772	Winter Pressure Beds	Expired	01/07/2021	30/09/2021	£ 16,250.00	Integrated Commissioning
C0773	Winter Pressure Beds	Expired	01/07/2021	30/09/2021	£ 16,250.00	Integrated Commissioning
C0756	TTCE Programme Behavioural Insight Project	Expired	01/07/2021	30/09/2021	£ 45,700.00	Public Health
C0431	P417 CRF_2057 (3452) SMDA – Further Ecological Inputs	Active	02/07/2021	02/03/2022	£ 19,246.63	Economic Development
C0796	Locum Educational Psychologists	Active	06/07/2021	30/09/2022	£ 30,000.00	Adult Safeguarding
C0798	Locum Educational Psychologists	Active	07/07/2021	30/09/2022	£ 30,000.00	Adult Safeguarding
C0355	Dairy House Farm - Heritage Works - Lot 3 QS Services	Active	12/07/2021	10/03/2022	£ 6,749.99	Economic Development
C0799	Locum Educational Psychologists	Active	13/07/2021	30/09/2022	£ 30,000.00	Adult Safeguarding
C0359	Step down facility - self-contained flats at Ingersley Court	Active	14/07/2021	31/03/2022	£ 148,114.28	Integrated Commissioning
C0565	Pollinating Cheshire 2021	Active	16/07/2021	01/03/2022	£ 34,835.00	Economic Development
C0842	Provision of Mental Health Blocked Beds at Eden Mansions Care Home	Expired	19/07/2021	17/10/2021	£ 187,200.00	Integrated Commissioning
C0410	Security Services	Active	19/07/2021	18/07/2023	£ 420,000.00	Customer Services
C0633	P421 2189: SMDA Utilities Services	Active	19/07/2021	29/07/2022	£ 53,315.78	Economic Development
C0190	Mobile Voice and Data Services	Active	20/07/2021	19/07/2023	£ 267,173.00	ICT Services
C0405	P423 PR3532 Dignity at Work Investigation (C5786)	Expired	26/07/2021	18/10/2021	£ 12,600.00	Human Resources
C0351	Middlewich Eastern By Pass legal advice	Active	28/07/2021	27/07/2022	£ 70,000.00	Legal Services
C0626	Supported Employment Staff Training	Active	31/07/2021	30/07/2022	£ 10,000.00	Integrated Commissioning
C0218	Energy Manager	Active	01/08/2021	31/07/2024	£ 9,570.00	ICT Services
C0416	Edleston BR1, Causeway repair	Expired	01/08/2021	31/08/2021	£ 6,280.00	Culture and Tourism
C0356	Schools online trading platform (CHESS)	Active	01/08/2021	31/07/2024	£ 84,950.00	ICT Strategy
C0350	Insight Software (Inc Autocad and Adobe)	Active	01/08/2021	31/07/2024	£ 257,097.00	ICT Strategy
C0743	Lifelong Learning 2021	Active	01/08/2021	31/07/2022	£ 289,498.00	Education Infrastructure and Outcomes
C0744	Lifelong Learning 2021	Active	01/08/2021	31/07/2022	£ 135,838.00	Education Infrastructure and Outcomes
C0745	Lifelong Learning 2021	Active	01/08/2021	31/07/2022	£ 199,680.00	Education Infrastructure and Outcomes
C0747	Lifelong Learning 2021	Active	01/08/2021	31/07/2022	£ 199,864.00	Education Infrastructure and Outcomes
C0962	Housing Development Framework	Active	02/08/2021	01/08/2024	£100,000,000.00	Housing
C0352	Crewe Civic and Cultural Space - Lot 5 Lead Consultant	Active	02/08/2021	22/02/2023	£ 11,800.00	Economic Development

C0436	P412- Project_3372 - NEPRO3 -Planning application services	Active	10/08/2021	31/03/2022	£ 208,802.49	Strategic Planning
C0897	Provision of Washroom Services	Active	16/08/2021	15/08/2024	£ 400,000.00	Financial Support and Procurement
C0742	Level Access Showers	Active	16/08/2021	31/03/2022	£ 400,000.00	Housing
C0750	Diplomat Digital Microphone System	Active	18/08/2021	17/08/2024	£ 15,392.00	Estates
C0597	Ford Focus Hatch 1.0 Ecb 125 Zetec Edition Vehicle	Active	20/08/2021	19/08/2024	£ 6,903.03	Integrated Commissioning
C0812	Metaphish	Active	20/08/2021	19/08/2022	£ 9,500.00	
C0770	Short Stay Beds	Expired	23/08/2021	31/10/2021	£ 51,000.00	Integrated Commissioning
C0752	Contract for the Provision of Washroom Services	Active	23/08/2021	22/08/2023	£ 80,000.00	Financial Support and Procurement
C0759	Short stay blocked booked beds	Expired	23/08/2021	31/10/2021	£ 55,200.00	Integrated Commissioning
C0758	Short stay blocked booked beds	Expired	23/08/2021	31/10/2021	£ 33,750.00	Integrated Commissioning
C0741	Office Multifunctional Devices (printers)	Active	24/08/2021	23/08/2026	£ 500,000.00	Estates
C0185	United Utilities	Active	25/08/2021	25/08/2023	£ 10,000.00	Infrastructure
C0192	Test and Trace Programme	Active	25/08/2021	31/03/2022	£ 15,067.00	Public Health
C0404	Fiat Doblo Combi Vehicle SWB 1.4 95 N1 SX 16	Active	27/08/2021	26/08/2024	£ 5,696.00	Integrated Commissioning
C0778	Employee Assistance Programme	Active	01/09/2021	31/08/2024	£ 70,005.00	Human Resources
C0795	Locum Educational Psychologists	Active	01/09/2021	30/09/2022	£ 60,000.00	Adult Safeguarding
C0360	Occupational Health Services	Active	01/09/2021	31/08/2024	£ 1,070,000.00	Human Resources
C0395	Payment of Section 106 funds to National Trust	Active	01/09/2021	31/08/2022	£ 16,444.00	Culture and Tourism
C0797	iKiosk Hardware and Software Support (7 months)	Active	01/09/2021	31/03/2022	£ 7,930.33	ICT Services
C0875	Carbon Animation Video	Expired	01/09/2021	31/12/2021	£ 8,645.00	Environmental Services
C0387	P420 Handforth Garden Village – Further Masterplanning, Urban Design Inputs	Active	02/09/2021	31/03/2022	£ 32,600.00	Economic Development
C0751	BACS Payments System	Active - Renewal in Progress	02/09/2021	01/09/2022	£ 7,535.00	ICT Services
C0749	Digital Cheshire Marketing	Active	02/09/2021	01/03/2023	£ 50,000.00	Economic Development
C0717	Building Integrated PV 5MW Installation - Lot 8 Technical Advisor Services	Active	06/09/2021	30/03/2023	£ 23,568.48	Environmental Services
C0754	Park home insulation SR2001508	Active	08/09/2021	07/09/2022	£ 12,245.00	
C0179	LY2 - Lyceum Square Arts and Events Space - Lot 2	Active	10/09/2021	01/05/2023	£ 27,650.13	Economic Development
C0970	Additional Short Stay Beds for winter pressures	Active	14/09/2021	31/03/2022	£ 570,107.14	Integrated Commissioning
C0755	Halloween at Old Hall	Expired	15/09/2021	15/11/2021	£ 10,000.00	
C0868	Springfield School Expansions Feasibility - Lot 1 Architectural Services	Active	17/09/2021	02/05/2022	£ 6,187.50	Education Infrastructure and Outcomes
C0757	AWC daytime support	Active	20/09/2021	30/04/2022	£ 121,665.00	Integrated Commissioning
C0866	P426 Care Fee Review	Active	20/09/2021	28/02/2022	£ 40,425.00	Strategic Planning
C0767	Java Licences	Active	21/09/2021	20/09/2022	£ 16,110.57	ICT Services
C0768	Support for the Afghan Families Provision	Expired	27/09/2021	24/01/2022	£ 42,000.00	Communities
C0776	Small Business Rates Relief SBRR	Active	30/09/2021	30/09/2023	£ 9,800.00	Revenue
C0761	Silktide web site monitoring	Active	30/09/2021	30/08/2022	£ 5,242.49	
C0850	Winter Pressure Beds	Active	01/10/2021	31/03/2022	£ 33,614.28	Integrated Commissioning
C0852	Winter Pressure beds	Active	01/10/2021	31/03/2022	£ 33,614.28	Integrated Commissioning
C0853	Short Stay Beds	Active	01/10/2021	31/03/2022	£ 98,257.14	Integrated Commissioning
C0763	Crewe Town Centre Heat Network - lot 3 QS Services	Active	01/10/2021	30/04/2023	£ 16,520.00	Environmental Services
C0748	Volunteer Family Support	Active	01/10/2021	30/09/2023	£ 239,106.00	Early Help and Prevention
C0926	Practice Educator Course	Active	01/10/2021	01/06/2022	£ 9,666.00	Education Partnership and Pupil Support
C0804	Supply of Timber Components for Public Rights of Way	Active	01/10/2021	31/08/2023	£ 92,000.00	Highways
C0848	Winter Pressure beds	Active	01/10/2021	31/03/2022	£ 20,168.57	Integrated Commissioning
C0851	Winter Pressure Beds	Active	01/10/2021	31/03/2022	£ 33,614.28	Integrated Commissioning
C0854	Short Stay Beds	Active	01/10/2021	31/03/2022	£ 284,428.57	Integrated Commissioning
C0847	Covid contact accommodation	Active	01/10/2021	31/03/2022	£ 20,914.55	Integrated Commissioning
C0855	Short Stay Beds	Active	01/10/2021	31/03/2022	£ 297,357.14	Integrated Commissioning

C0849	Winter Pressure beds	Active	01/10/2021	31/03/2022	£ 15,748.03	Integrated Commissioning
C0888	Provision of Mental Health Blocked Beds at Eden Mansions Care Home	Active	04/10/2021	31/03/2022	£ 565,128.57	Integrated Commissioning
C0769	Support for the Afghan Families Provision	Expired	08/10/2021	07/02/2022	£ 40,000.00	Integrated Adult Social Care
C0760	Support for the Afghan Families Provision	Active	08/10/2021	08/10/2022	£ 15,000.00	Integrated Adult Social Care
C0867	Luminate- Libraries	Expired	11/10/2021	14/02/2022	£ 14,995.00	Neighbourhood Services
C0781	P429 Crf 2936: Heat Network Design Technical Advisor	Active	11/10/2021	28/02/2022	£ 20,000.00	Economic Development
C0840	Digital Process Automation Services (Council Tax and Business Rates)	Active	16/10/2021	15/10/2022	£ 208,025.00	ICT Services
C0893	Enterprise Vault Maintenance	Active	18/10/2021	17/10/2022	£ 11,468.00	
C0930	Fostering winter campaign	Expired	18/10/2021	06/01/2022	£ 13,900.00	
C0833	Aspire Property Inspection System	Active	19/10/2021	19/10/2022	£ 40,000.00	ICT Services
C0802	IT Health Checks and Cyber Security Consultancy	Active	22/10/2021	21/10/2022	£ 133,575.00	ICT Services
C0746	Information Request & Complaints Case Management System	Active	23/10/2021	22/10/2023	£ 145,500.00	ICT Services
C0832	Supply of Shuttle Bus	Expired	25/10/2021	31/12/2021	£ 6,650.00	Strategic Transport and Parking
C0943	LY2 Art Package A Colin Davies	Active	27/10/2021	26/10/2022	£ 25,000.00	Economic Development
C0816	Design work for comms campaign Christmas Adverts 2021	Expired	29/10/2021	28/11/2021		Economic Development
C0762	Crewe Town Centre Heat Network	Active	01/11/2021	30/04/2024	£ 174,353.83	Environmental Services
C0865	Mandatory Safeguarding Adults Review	Active	01/11/2021	01/05/2022	£ 9,000.00	Adult Safeguarding
C0973	Additional Short Stay Beds for winter pressures	Active	01/11/2021	31/03/2022	£ 112,042.86	Integrated Commissioning
C0919	Heritage Wall Crewe	Active	01/11/2021	31/10/2022	£ 5,000.00	
C0892	Risk Assessment Training	Active	01/11/2021	01/04/2022	£ 5,100.00	Children's Development and Partnerships
C0835	Supply and Installation of Vertical Lifts	Active	01/11/2021	31/10/2023	£ 400,000.00	Housing
C0836	Supply and Installation of Stairlifts	Active	01/11/2021	31/10/2023	£ 800,000.00	Housing
C0914	Rapid Response care at home Lots 1-2	Active	01/11/2021	07/11/2022	£ 206,906.40	Integrated Commissioning
C0916	Rapid Response care at home Lots 3-6	Active	01/11/2021	07/11/2022	£ 348,909.45	Integrated Commissioning
C0786	Newspaper Licensing	Active	01/11/2021	31/10/2022	£ 6,140.00	
C0883	Short Stay Beds	Active	01/11/2021	31/03/2022	£ 129,428.57	Integrated Adult Social Care
C0882	Short stay blocked booked beds	Active	01/11/2021	31/03/2022	£ 129,428.57	Integrated Commissioning
C0817	Promotional videos and online media for town centre Christmas 2021	Expired	01/11/2021	01/12/2021	£ 17,820.00	Economic Development
C0869	Westlaw/Practical Law online resource	Active	01/11/2021	31/10/2022	£ 14,000.00	Legal Services
C0881	Short stay blocked booked beds	Active	01/11/2021	31/03/2022	£ 80,892.86	Integrated Commissioning
C0942	P430 Cheshire East Whole Housing Approach Domestic Abuse Needs Assessment	Active	03/11/2021	31/03/2022	£ 20,790.00	
C0780	P428 Prj 3726 Cheshire East COVID-19 Economic Recovery & Growth Programme	Active	05/11/2021	31/03/2022	£ 65,789.47	Economic Development
C0891	Malkins Bank GC - Additional bench / site trials Lot 8	Active	08/11/2021	30/06/2022	£ 75,778.89	Estates
C0972	Additional Short Stay Beds for winter pressures	Active	08/11/2021	31/03/2022	£ 148,422.86	Integrated Commissioning
C0971	Additional Short Stay Beds for winter pressures	Active	08/11/2021	31/03/2022	£ 162,328.57	Integrated Commissioning
C0927	LY2 Art Display Stands Crewe ERDF	Active	08/11/2021	08/11/2022	£ 24,000.00	Culture and Tourism
C0901	Data Cabling	Expired	11/11/2021	11/11/2021		
C0967	Short Stay Beds	Active	12/11/2021	31/03/2022	£ 30,840.39	Integrated Commissioning
C0885	Short Stay Beds	Active	12/11/2021	31/03/2022	£ 29,400.00	Integrated Adult Social Care
C0884	Short Stay Beds	Active	12/11/2021	31/03/2022	£ 29,400.00	Integrated Adult Social Care
C0887	Short Stay Beds	Active	12/11/2021	31/03/2022	£ 44,100.00	Integrated Adult Social Care
C0886	Short Stay Beds	Active	12/11/2021	31/03/2022	£ 29,400.00	Integrated Adult Social Care
C0933	P427 Macclesfield Markets Study: Visioning, Proposal Development and HLBC	Active	12/11/2021	15/04/2022	£ 106,600.00	Economic Development
C0822	Voucher Codes to enable recipients to exchange for supermarket gift vouchers	Active	15/11/2021	14/11/2022	£ 2,000,000.00	Children in Need and Child Protection
C0924	Pianos Crewe & Macc ERDF	Active	17/11/2021	17/11/2022	£ 8,000.00	Culture and Tourism
C0815	Adverts Christmas 21 Campaign	Expired	18/11/2021	23/12/2021	£ 16,058.91	Economic Development
C0925	Mural 86 Mill Street	Active	18/11/2021	18/11/2022		Culture and Tourism

C0958	Professional Fees (Legal)	Active	19/11/2021	19/03/2023	£ 10,000.00	Legal Services
C0859	The Supply of Liquid Fuels	Active	22/11/2021	21/11/2023	£ 225,000.00	Financial Support and Procurement
C0899	Dairy House Farm Condition Survey (Feasibility Report) - Lot 6	Active	22/11/2021	04/08/2022	£ 20,176.73	Economic Development
C0878	Brereton Heath LNR fencing and ditch bridging	Active	22/11/2021	28/02/2022	£ 6,985.90	Culture and Tourism
C0929	The Dingle Primary School Expansions RIBA 0-1 - Lot 5 Building Surveying Service	Active	22/11/2021	29/09/2022	£ 5,469.75	Education Infrastructure and Outcomes
C0824	Purchase of Deckchairs	Active	24/11/2021	31/03/2022		Economic Development
C0944	Legal assistance on Ansa project	Active	25/11/2021	01/04/2022	£ 10,000.00	Legal Services
C0856	Stationery, Print Consumables & Office Supplies	Active	28/11/2021	27/11/2023	£ 225,000.00	Financial Support and Procurement
C0954	SafeLives Idva Training	Active	29/11/2021	31/03/2022	£ 9,000.00	Children's Safeguarding
C0937	Supply of hand hygiene to schools	Active	29/11/2021	28/11/2022	£ 7,000.00	Public Health
C0873	Refridgeration Chiller Unit.	Expired	29/11/2021	06/12/2021	£ 6,503.00	Economic Development
C0964	Digital Forensic Examinations and Investigations	Active	01/12/2021	30/11/2022		Regulatory Services
C0895	P432 crf_3210 Electoral Services for Cheshire East Borough Council Electoral Ser	Active	01/12/2021	30/11/2025	£ 70,639.70	Governance and Democratic Services
C0898	Supply of Fuel Cards and Associated Services	Active	01/12/2021	22/03/2024	£ 150,000.00	Financial Support and Procurement
C0411	PAMS training	Active	01/12/2021	01/03/2022	£ 7,200.00	Children's Commissioning
C0843	P433 Crewe Town Deal Business Case Appraisal	Active	01/12/2021	05/08/2022	£ 45,085.00	Economic Development
C0805	Malware Protection	Active	01/12/2021	30/11/2022	£ 168,609.38	ICT Services
C0844	P434 Macclesfield Town Hall Options & Feasibility Study	Active	02/12/2021	31/05/2022	£ 44,188.00	Economic Development
C0874	Remote Control and Desktop Sharing	Active	04/12/2021	03/12/2022	£ 5,104.00	ICT Services
C0803	Secure Email & File Transfer for Schools	Active	05/12/2021	04/12/2023	£ 49,654.00	ICT Strategy
C0938	Pre- Const Services for the D and C of the Conversion of Dean Row	Active	06/12/2021	27/06/2022	£ 132,766.53	Estates
C0940	Consultancy Services Framework LOT 3 Quantity Surveying Services - Dean Row	Active	06/12/2021	31/12/2023	£ 18,420.00	Estates
C0955	Roofing Services (Hartford) Ltd	Active	06/12/2021	07/03/2022	£ 8,900.00	Estates
C0903	Dean Row Centre SEND School	Active	06/12/2021	20/12/2023	£ 132,766.53	Education Infrastructure and Outcomes
C0939	Low Carbon Build Assessor Services (Lot 8 - Environmental & Eng) - Dean Row	Active	06/12/2021	28/06/2024	£ 13,012.74	Education Infrastructure and Outcomes
C0965	Telecomms equipment	Active	10/12/2021	09/12/2022	£ 24,950.00	
C0902	Contract for Infrastructure Support to Town and Parish Councils	Active	13/12/2021	31/03/2024	£ 37,500.00	Contract Management and Quality
C0784	Locum Educational Psychologists	Active	16/12/2021	30/09/2022	£ 50,000.00	
C0980	Customer Service Excellence Training	Active	16/12/2021	16/12/2023	£ 23,593.00	Human Resources
C0986	MEB -Water Network Diversions	Active	17/12/2021	01/04/2023	£ 42,599.00	Infrastructure
C0961	Contact Centre as a Service	Active	17/12/2021	17/12/2023	£ 881,733.00	
C0974	DW test Layouts test	Active	17/12/2021	06/01/2023		
C0948	Supply and Installation of 3 CCTV Consoles	Active	20/12/2021	20/12/2022	£ 18,000.00	
C0978	TTCE Programme Phase 2 Behavioural Insights – Public Health Early Warning System	Active	20/12/2021	31/03/2022	£ 199,373.00	Public Health
C0890	SUPPLY OF GAZEBOS FOR EVENTS & COMMUNITY USE IN TOWN CENTRES	Active	22/12/2021	31/03/2022	£ 18,174.36	Economic Development
C0894	Virtual Maintenance and Support	Terminated	31/12/2021	31/12/2025		ICT Services
C0999	Apprenticeship DPS	Active	01/01/2022	31/12/2026		Human Resources
C0906	P436 Treasury Management	Active	01/01/2022	31/12/2025	£ 79,000.00	Financial Support and Procurement
C0923	Motion Picture Licensing	Active	01/01/2022	01/01/2023	£ 7,048.87	Strategic Transport and Parking
C0876	Trusted Assessor Services	Active	01/01/2022	31/12/2023	£ 366,076.00	Integrated Commissioning
C0775	Enhanced Work Experience Placement	Active	01/01/2022	31/12/2024	£ 125,000.00	Children's Commissioning
C0969	Primary School Covid Toolkit	Active	03/01/2022	03/04/2022	£ 20,000.00	Public Health
C1012	Hotel based hospital step down beds	Expired - Still Active	03/01/2022	31/01/2022	£ 31,320.00	Integrated Adult Social Care
C1013	Hotel based hospital step down beds	Expired	03/01/2022	31/01/2022	£ 10,800.00	
C0981	Encapsulate maps using conservation materials	Active	04/01/2022	03/01/2023	£ 9,751.76	
C1004	Kingsley Fields, New 1FE Primary School - Lot 2	Active	12/01/2022	30/09/2022	£ 29,250.00	Education Infrastructure and Outcomes
C1003	Kingsley Fields, New 1FE Primary School - Lot 1	Active	12/01/2022	30/09/2022	£ 28,957.50	Education Infrastructure and Outcomes

C0998	Support for the Afghan Families Provision	Active	17/01/2022	27/06/2022	£ 128,445.00	Communities
C1015	ARG business support service	Active	17/01/2022	28/02/2022	£ 9,800.00	Economic Development
C0977	Purchase of folding tables and chairs	Active	20/01/2022	31/03/2022	£ 24,675.30	Economic Development
C1043	Hotel-based step-down bed Care and Concierge service	Active	24/01/2022	28/02/2022	£ 35,677.50	Integrated Adult Social Care
C1040	Council Local Plan Consultation Process	Active	24/01/2022	30/11/2022	£ 39,200.00	Strategic Planning
C1026	External Legal Support - Flowerpot Junction	Active	27/01/2022	01/04/2023	£ 50,000.00	Legal Services
C0654	P361 ICT SharePoint Programme 2020/21	Active	31/01/2022	31/03/2022	£ 163,612.00	ICT Strategy
C0826	Cloud Management Solution	Active	01/02/2022	01/02/2023	£ 330,241.50	ICT Services
C0984	Appliance and Servers - Maintenance and Support	Active	01/02/2022	31/03/2023	£ 7,558.00	ICT Strategy
C0985	iManage and SNN	Active	01/02/2022	31/01/2023	£ 8,500.83	ICT Strategy
C1020	Design work for communications spring campaign 2022 - Welcome Back fund	Active	01/02/2022	15/03/2022		Business Change
C1022	Digital promotional campaign spring 2022 - Welcome Back fund	Active	01/02/2022	15/03/2022	£ 24,000.00	Economic Development
C0839	Media management and monitoring software	Active	01/02/2022	31/01/2024	£ 48,000.00	ICT Services
C0870	Contract for outdoor exhibition infrastructure	Active	01/02/2022	01/08/2022	£ 24,000.00	Economic Development
C0871	Solar light Art Exhibition Display Stands Macclesfield ERDF	Active	01/02/2022	01/08/2022		Economic Development
C0976	Load Balancers Software update	Active	02/02/2022	31/03/2023	£ 18,983.00	ICT Services
C1014	Executive Search - Highways roles	Active	02/02/2022	30/04/2022	£ 15,550.00	Highways
C1021	Physical ads promotional campaign spring 2022 - Welcome Back Fund	Active	08/02/2022	15/03/2022	£ 22,000.00	Economic Development
C1048	Northern Rail	Active	08/02/2022	30/03/2022	£ 10,000.00	Strategic Transport and Parking
C1047	CGLR Professional Fees	Active	08/02/2022	28/02/2022	£ 12,485.00	Infrastructure
C1017	PURCHASE OF PLANTERS FOR USE IN PUBLIC SPACES IN TOWN CENTRES ACROSS CHESHIRE EA	Active	08/02/2022	31/03/2022	£ 21,323.99	Economic Development
C1034	Prioritisation automation for QGIS	Active	14/02/2022	30/04/2022	£ 7,948.00	Environmental Services
C1024	Dishwasher Tenants Hall Tatton Park	Active	15/02/2022	15/03/2022	£ 16,397.50	Culture and Tourism
<b>Total</b>	Sum				£193,747,722.88	
	Cour	362				

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