

Appendix 1

Introduction to the 2020/21 Group Statement of Accounts

Welcome to the consolidated group accounts for Cheshire East Council and its operating subsidiaries for the period 1st April 2020 to 31st March 2021.

The global Coronavirus pandemic has caused this to be an unprecedented year in terms of circumstances, challenges and financial uncertainty that affected every aspect of Cheshire East Council. Since March 2020, the Council has continued to work with partners to respond to the Coronavirus pandemic, protecting lives and managing essential services under national restrictions. The Council has achieved significant outcomes through the provision of local services, protecting our most vulnerable people and supporting our communities and local businesses. The financial impact of the pandemic on the Council continues to be significant. The net revenue budget for the Council effectively doubled in-year with almost £280m being provided in COVID-19 related grants. The majority of this funding has been or will be passported directly to other organisations such as local business or contracted service providers.

Throughout 2020/21 the Council adopted a pro-active evidence-led approach to ensure that it responded to the emerging needs of residents and businesses. The Council entered the year with a balanced annual budget, approved in February 2020, but with financial deficits exceeding over £50m in the medium term. The Council has needed to reset its financial strategy to address these forecast deficits but at the same time react to the constant changes in spending associated with the pandemic.

The 2020/21 single year budget was robust relying on several key actions:

- Council Tax was increased by 3.99% including a 2% ring-fenced increase to fund increasing costs of Adult Social Care.
- Net Revenue Spending increased by £20m reflecting rising demand across key services, particularly Social Care for adults and children as well as increasing costs in waste services linked to housing growth.
- Proposals were subject to robust review to eliminate unachievable targets.
- Training and development in achieving financial control was enhanced to provide greater certainty over the achievement of value for money.
- Reserves were retained at relatively low levels based on the requirement to support front line services, but also in light of attempts to de-risk the financial plans.

Despite these improvements it was not possible to plan for the extraordinary response required to address the impact of the pandemic and the Council had to react to emerging local and national issues. The Council continued to report on its financial performance throughout the year. And it clearly emerged that spending and losses in income related to the pandemic was being largely managed through the support of additional government funding. But the emerging nature of the pandemic response meant there was perpetual uncertainty over how much was going to be received and when. This difficult scenario caused in-year forecasting on activities outside of the pandemic response to be highly problematic. Constant movement between levels of restrictions created significant uncertainty over when spending levels would reflect original plans, a scenario compounded by the year-end reporting timescales.

During 2020/21 the Council developed the Corporate Plan 2021-25, approved by Council in February 2021. This approach to create improved local certainty was supported by the development of an aligned Medium Term Financial Strategy. The strategy was balanced across all four years, the first time that the council has set out and agreed a budget for a four-year period, matching the lifetime of its corporate plan. Agreeing a balanced budget for the four-year period of the new

corporate plan is a real achievement, considering the financial uncertainties of the last year. These plans adopted similar principles to the 2020/21 approach to financial planning. These were further enhanced by the profiling of budgets across all four years, backed by a revised approach to reserves to address year-on-year variations.

Financial performance in 2020/21 is distorted by the impact of the pandemic. Third quarter forecasts materially improved as the Council was unable to re-engage service activity in the final quarter of the year due to extended lockdown restrictions. Original forecasts reflected several important factors:

- A potential end to government financing, including the impact this was having on partner organisations
- A return to office based working and more regular travel arrangements
- Increasing access with customers and further potential increases based on latent demand
- Reinstatement of planned projects and recruitment to vacancies held due to previous service restrictions, or redeployment to pandemic response activity
- Limited indication of government funding for administrative burdens placed on the Council to manage activities such as passporting funding locally.

These financial pressures were radically altered during the fourth quarter of the financial year and the final outturn position for the Council shows gross expenditure of £774.2m, an increase of 4.7% compared to 2019/20. Usable revenue reserves increased overall by £51.2m, and at year-end were split between COVID-19 related reserves of £35.3m and non COVID-19 related reserves of £63.9m.

During the year the Council has progressed with a review of the Group Structure. Changes are being made to reflect the position in the market of the Council's companies as well as to maximise overall operational benefits. The Council has also continued the transition from a Cabinet based governance structure to a Committee structure. The project was managed throughout 2020/21, with final resolutions to complete the change taking place in May 2021.

These statements will help the reader understand the Group's finances and allow them to be compared with other local authorities. This report should give electors, local residents, Members, partners, other stakeholders and interested parties confidence that public money received and spent by the Council is properly accounted for even in an exceptional year, and that its financial standing is secure and resilient for the future.

The narrative report covers:

- General information on the Group, the Council and a financial overview;
- Information on where expenditure was incurred and sources of income in 2020/21;
- Commentary on the financial statements; and
- Future opportunities and challenges for the Group and the Council.

Alex Thompson

Alex Thompson FCPFA

Director of Finance and Customer Services

Narrative Report

An introduction to Cheshire East, the place

Cheshire East Council is an all-purpose 'unitary' local authority providing key public services to over 386,000 local residents in Northwest England. The borders include the towns of Macclesfield, Congleton and Crewe. The area lies within the historic County of Cheshire between the urban areas of Manchester to the North and Stoke-on-Trent to the South. Cheshire East covers a largely rural area of approximately 117,000 hectares, this makes the Council one of the largest local authorities in England.

The Council operates a model which matches the most appropriate provider in terms of quality and cost to meet the needs of residents. The Group now consists of the Council and its wholly owned companies and associate. The accounts for all these organisations, where significant, are combined with the Council's accounts to produce the Cheshire East Group accounts.

The Group is focused on achieving outcomes, in line with the Corporate Plan, by providing quality local services, within a commercially focused ethos that maximises value for money for local taxpayers.

Cheshire East Council is a multifunctional and complex organisation; its policies are developed by elected Councillors and implemented by professional officers.

During 2020/21 one company, partially owned by the Council (Cheshire and Warrington Local Enterprise Partnership Limited) also provided services to residents of Cheshire West and Chester and Warrington and are jointly owned with those Councils.

The most significant services provided by the Group are:

- Social Care
- Education
- Planning
- Highways
- Waste Management
- Economic Regeneration

Cheshire East, the people

Population: Office for National Statistics Mid-Year Estimates for 2020 shows an estimated population of 386,700. Cheshire East has a relatively older population than average and this is reflected in the Council's targeted outcome to support people to live well and for longer.

Economy: Having a strong local economy is key to the Council's ambition to build economic growth; as is developing life skills to help people thrive and reach their potential. Economic data tells us:

- Cheshire East's current unemployment rate is significantly below the regional and national averages. The latest estimate – averaged over the twelve-month period January to December 2020 – puts Cheshire East's unemployment total at 6,500. This equates to 3.5% of the economically active (employed or unemployed) population aged 16 and above – which is higher than the rate for January to December 2019 (3.0%). The current 3.5% rate is below the regional and national averages (4.2% for the North West and 4.6% for Great Britain, for the same time period), but higher than in Cheshire West & Chester (3.1%).
- 8,790 of Cheshire East's residents were claiming out-of-work benefits as of June 2021, which is down from 9,480 in the previous month and 10,490 in June of 2020. However, the latest count is more than double the number of claimants in June 2019 (4,220) - which to a large extent reflects the impact of COVID-19 on the local and national economy. The latest count equates to 3.9% of the Borough's working-age (16-64 year-old) population (down from 4.6%

in June 2020, but double the 1.9% rate recorded in June 2019); this is a little lower than the rate for Cheshire West & Chester (4.3%) and significantly less than the rates in the North West and the UK as a whole (6.2% and 5.6% respectively). For the Borough's 18-24 year-olds, the claimant rate is 6.8% (up from 3.0% in June 2019, but somewhat lower than the 8.6% rate recorded for June 2020). This is higher than for other age groups (0.2% for 16-17 year-olds, 4.4% for 25-49s and 2.7% for those aged 50 to 64), but is on a par with the current rate for Cheshire West & Chester (6.8%) and below the rates for this age group in the North West and the UK as a whole (8.7% and 7.6% respectively).

- As can be seen, the latest claimant count for out-of-work benefits in Cheshire East is actually higher than the latest unemployment count. However, the unemployment and claimant figures relate to different time periods - January to December 2020 for the unemployment statistics, but June 2021 for the claimant count data – so are not directly comparable as a result. In addition, Government changes to the eligibility criteria for Universal Credit (in response to COVID-19) mean that claimants now include some people who are in work, but on low incomes – whereas unemployment figures, by definition, exclude all those in work.
- Average household income is high compared to the region and UK. Gross disposable household income (GDHI) per head of population was £24,500 in 2017 – 16.2% higher than in the UK as a whole (£21,100) and even further above the North West average (£18,400). However, income levels vary widely within the Borough. In the financial year ending 2018, average (mean) gross annual household income in the Borough's MSOAs (Middle Super Output Area used by Office of National Statistics) varied from an average of £32,700 in Cheshire East MSOA 036 (an area of in the north of Crewe between Bentley and the train station, including part of Coppenhall) to £60,000 in MSOA 014 (the Tytherington part of Macclesfield).

Government changes to support business rate retention and localise Council Tax support schemes in the past have directly affected the financial health of the Group. High performance in the local economy can increase commercial development and reduce unemployment which would combine to improve the financial sustainability of the group. However this strategy does not secure sustainability unless Government support provides elements of certainty. This approach to local growth is also combined with the Council demonstrating a strong ability to transform services to adapt to local needs.

The Political Structure of the Council

As a politically led organisation Cheshire East has 82 elected members selected from 52 wards. The electorate in Cheshire East is one of the largest in the UK with almost 300,000 registered voters. Council Elections take place every four years.

During 2020/21 the political membership of the Council was as follows:

	2020/21
Conservative	32
Labour	25
Independent Group	17*
Liberal Democrat	4
Real Independents	2
Non-Grouped Independent	1

* Following a resignation during the year, the Council operated with 81 Members, the vacancy was filled in September 2021 by an Independent Member.

During 2020/21 the Council operated a Leader and Cabinet model as its political management structure arising from the Local Government and Public Involvement in Health Act 2007. The requirements of the Act are such that the Leader of the Council has responsibility for the appointment of Members of the Cabinet, the allocation of portfolios and the delegation of executive functions.

Councillor Sam Corcoran was the Leader of the Council during 2020/21 and headed a Cabinet which consists of a Deputy Leader, Councillor Craig Browne, and eight portfolio holders. The Council also has an annually appointed Mayor for civic functions; the Mayor during 2020/21 was Councillor Barry Burkill.

Details of Member Expenses for 2020/21 are available on the Cheshire East website.

On 19th November 2020 the Council resolved to cease operating the existing Leader and Cabinet model of governance and implement a committee system model of governance to take effect from the Annual Council meeting on 4th May 2021. The Constitution Committee and the Governance Working Group have worked extensively to develop the legal structures and mechanisms which apply to the operation of a Committee System of decision-making. Following a successful implementation in May 2021 the Council now operates with six service committees, a Finance Sub-Committee and a Scrutiny committee in place of the Cabinet and Overview and Scrutiny structure.

The Cheshire East Council Group Structure

Cheshire East Council is by far the largest service provider of the Group. It is important to recognise that the Council is a Local Authority whereas the other members of the Group are limited companies which are either wholly or partially owned by the Council. The Council must produce a balanced annual budget and aims to spend within that total. The private companies can focus on providing a profit.

Cheshire East Residents First Limited (CERF) is the largest shareholder for Ansa Environmental Services Limited, Transport Service Solutions Limited and Orbitas Bereavement Services Limited. CERF owns an 80% shareholding in these companies with the remaining 20% being retained by Cheshire East Council. CERF is wholly owned by Cheshire East Council and acts as a holding company for the council owned companies.

Over the last three years the council has been undertaking an extensive review of each of the wholly owned companies to consider the ever-changing environment in which services are delivered, as well as the current strategic objectives of the council and our future ambitions, as outlined in the Corporate Plan.

Decisions have previously been made to bring a number of the companies back in-house, these included Engine of the North and the Skills & Growth Company in 2019/20 and Civicance Ltd from 1st April 2020.

Following a review of the Transport Services Solution Ltd in 2020/21, the strategic, planning, commissioning and procurement functions of these services are to be brought back in-house and delivered directly by Cheshire East Council from 1st April 2022.

The Group Management Structure (2020/21)

The 2020/21 management structure was based on three directorates for People, Place and Corporate up until 31st January 2021 when the Executive Director of People left the authority. Two individual directorates have since been formed for Children and Families Services and Adults and Health Services. Where services are not provided by directly employed staff the Council adopts a commissioning approach to ensure compliance and value for money. Although the Council owns the companies within the Group, either wholly or in part, each company is a single entity with its own governance arrangements which then reports into the Council's governance arrangements.

Supporting the work of elected Members is the organisational structure of the Council headed by the Corporate Leadership Team (CLT). This includes the key Statutory Officers to ensure they are represented at the senior level of the Council.

Company	Role	Name
Cheshire East Council (Gross Revenue Spend £647m; Capital Spend £105m)	Chief Executive (Head of Paid Service)	Lorraine O'Donnell
	Other Members of the Corporate Leadership Team	
	• Executive Director People	Mark Palethorpe (up to 31 st January 2021)
	• Executive Director Place (and Deputy Chief Executive)	Frank Jordan
	• Executive Director Corporate	Jane Burns
	• Acting Director of Adults Social Services	Jill Broomhall (from 1 st February 2021)
	• Acting Director of Commissioning and Transformation	Nichola Thompson (from 1 st February 2021)
	• Interim Director of Children's Services	Ged Rowney (from 1 st February 2021)
• Monitoring Officer	Jan Bakewell (up to 2 nd August 2020)	

Company	Role	Name
		Asif Ibrahim (interim from 23 rd July to 11 th October 2020) David Brown (from 22 nd October 2020)
	• Chief Financial Officer	Alex Thompson
	Other Statutory Officers	
	• Director of Public Health	Matt Tyrer
Wholly Owned Subsidiaries: 2020/21 position		
Cheshire East Residents First (CERF)	Chairman	Paul Bayley
Ansa Environment Services Limited (Turnover £41m)	Chairman	Cllr Geoff Baggott (resigned 31 st January 2021) Cllr Steve Hogben (from February 2021)
	Managing Director	Kevin Melling
Transport Service Solutions Limited (Turnover £16m)	Chairman	Cllr Jonathan Parry
	Managing Director	Kevin Melling
Orbitas Bereavement Services Limited (Turnover £2m)	Chairman	Cllr David Marren
	Managing Director	Kevin Melling
Tatton Park Enterprise Limited¹ (Turnover £0.6m)	Chairman	Cllr Kathryn Flavell
	Director	Graham Jones
Associate:		
Cheshire & Warrington Local Enterprise Partnership Limited¹	Chairman	Christine Gaskell, MBE, DL
	Chief Executive	Philip Cox

Note 1: Accounts for TPE & C&WLEP are not consolidated in 2020/21 on the grounds of materiality.

The subsidiary companies are led by management boards. These consist of a Managing Director, a Chairman and Directors. The Chairman and two directors are appointed from the elected representatives of the Council.

For a more complete list of appointments and further details on each organisation within the Cheshire East Group please refer to the following websites:

Cheshire East Council www.cheshireeast.gov.uk
Ansa Environmental Services Limited www.ansa.co.uk
Cheshire and Warrington Enterprise Partnership Limited www.871candwep.co.uk

Accounts for Tatton Park Enterprise Limited will be published on the Tatton Park website: www.tattonpark.org.uk

Everybody Sport and Leisure Trust (ESAR) was established in 2014/15 through a formation of a trust that took over the leisure service functions previously provided by the Council. ESAR, with its trust status, is not a subsidiary of the Council and has been excluded from the Group. For more information please refer to the following website: www.everybody.org.uk.

Accounts for each of the private companies within the Cheshire East Group will also be provided to Companies House as required.
(website: <https://www.gov.uk/government/organisations/companies-house>)

The Group has appropriate governance and control arrangements in place to support the proper management of resources. Each year the Council provides an Annual Governance Statement that highlights how effective the processes and controls are during the year. The Audit and Governance Committee receive the Statement and consider any actions put in place in response to any issues being highlighted. It is important to read this Statement, which can be found on the Council's website alongside the Group Statement of Accounts to appreciate the proportionate level of control being exercised over the resources of the Group.

Group Employees

The Group employs a total of 4,119 people (excluding school based employees).

	No.*	%
Cheshire East Council	3,592	87
Ansa Environmental Services Limited (ANSA)	426	10
Transport Service Solutions Limited (TSS)	63	2
Orbitas, Bereavement Services Limited	38	1
Total	4,119	100

*No. represents an average workforce for the year

Staff from Civiance Ltd became the employees of Cheshire East Council from 1st April 2020.

The Corporate Plan

Consultation took place on the 2021-2025 Corporate Plan during 2020/21 before it was approved by Council in February 2021. This sets out the three main Council priorities of Open; Fair and Green.

Our Vision An open, fairer, greener Cheshire East

Open

We will provide strong community leadership and work transparently with our residents, businesses and partners to deliver our ambition in Cheshire East

Fair

We aim to reduce inequalities, promote fairness and opportunity for all and support our most vulnerable residents

Green

We will lead our communities to protect and enhance our environment, tackle the climate emergency and drive sustainable development

Our Priorities

An open and enabling organisation

- Ensure that there is transparency in all aspects of council decision making
- Listen, learn and respond to our residents, promoting opportunities for a two-way conversation
- Support a sustainable financial future for the council, through service development, improvement and transformation
- Look at opportunities to bring more income into the borough
- Support and develop our workforce to be confident, motivated, innovative, resilient and empowered
- Promote and develop the services of the council through regular communication and engagement with all residents

A council which empowers and cares about people

- Work together with residents and partners to support people and communities to be strong and resilient
- Reduce health inequalities across the borough
- Protect and support our communities and safeguard children, adults at risk and families from abuse, neglect and exploitation
- Be the best Corporate Parents to our children in care
- Support all children to have the best start in life
- Increase opportunities for all children and young adults with additional needs
- Ensure all children have a high quality, enjoyable education that enables them to achieve their full potential
- Reduce the reliance on long term care by improving services closer to home and providing more extra care facilities, including dementia services

A thriving and sustainable place

- A great place for people to live, work and visit
- Welcoming, safe and clean neighbourhoods
- Reduce impact on the environment
- A transport network that is safe and promotes active travel
- Thriving urban and rural economies with opportunities for all
- Be a carbon neutral council by 2025

Our Values

We are flexible

We innovate

We take responsibility

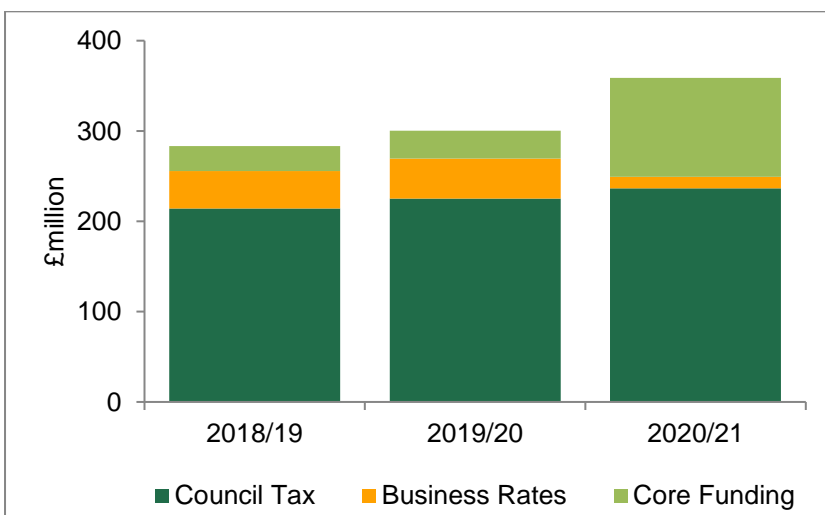
We deliver the service that customers need

We use effective teamwork

Financial Overview

In common with the rest of Local Government in England, the Council has seen a steady reduction in its core funding from Central Government. However compared to most other English authorities, Cheshire East is less reliant on Government revenue grant as local businesses and residents provide a high proportion of the overall funding through the payment of Council Tax and Business Rates.

Chart A: Most of the Council's funding comes from local tax payers, 2020/21 was an exceptional year in that Core Funding increased due to additional support for COVID-19 from central government.

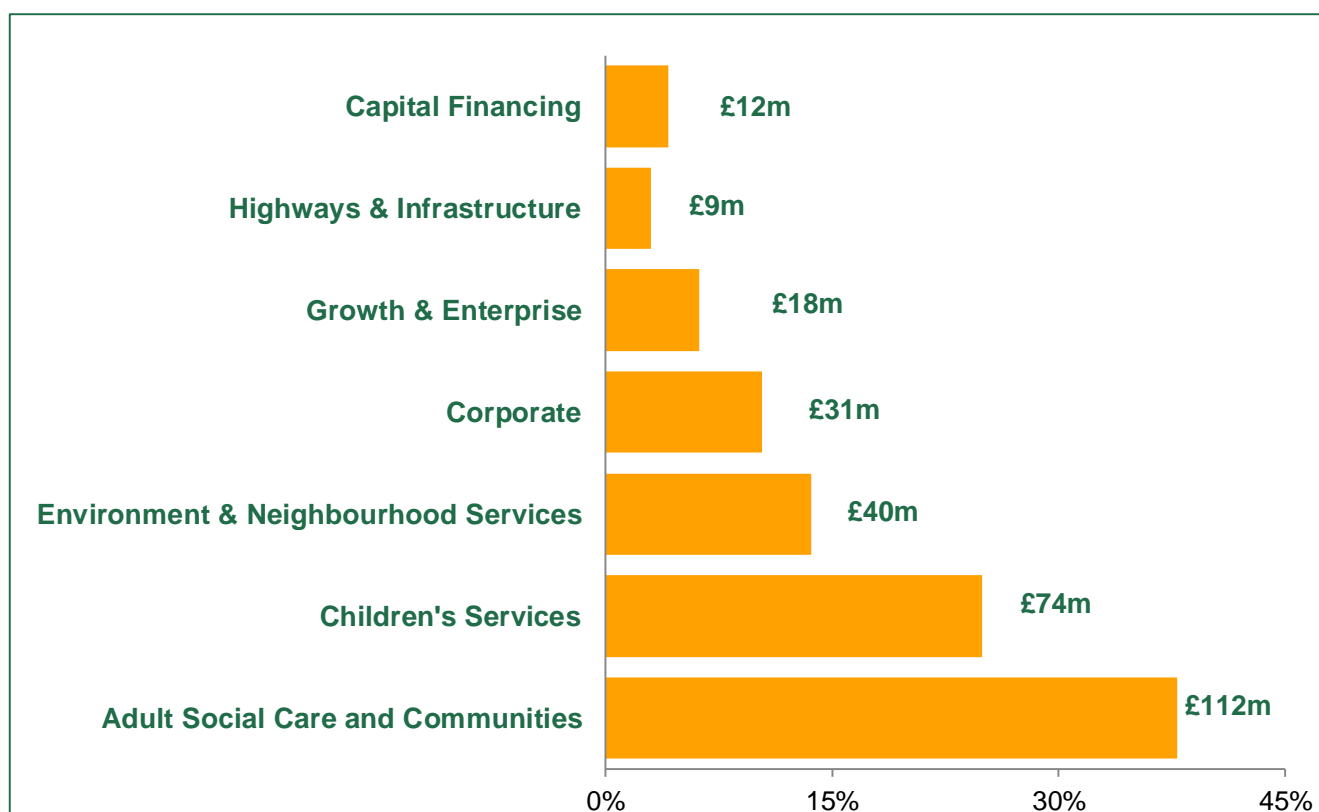


Most of the Council's £295m Services Net Budget is allocated to Social Care

The Council invests in a wide range of service providers. Most of the money is spent on achieving social care and community outcomes. The difficult decisions to prioritise and allocate resources to commissioned services mainly rests with elected Members.

The significant majority of education funding is passed directly to maintained schools and payment of welfare benefits, although administered by the Council, are claimed back from the Government in full. These costs are not therefore included in the 'Net Budget'. At present public health expenditure is also ring-fenced for spending on public health services.

Chart B: Services for Children and Adults make up 60% of the Council's expenditure



Revenue Outturn position

The financial outturn for Cheshire East Council (excluding expenditure funded by COVID-19 emergency grants) is an underspend of £1.2m. This is net of allocations to useable reserves of £14.7m.

The COVID-19 emergency started to impact on the Council's finances in March 2020. Central Government has provided emergency grant funding; the first instalment being paid on 27th March 2020 and further instalments in year totalling £15.8m. This has therefore been used to fund the impact of the pandemic in 2020/21. Pandemic related expenditure and income losses has not therefore affected the Council's outturn or reserves position, although for transparency it is shown under the relevant Directorates.

The recommendations within the Third Quarter Report and the Medium Term Financial Strategy were clear in the treatment of the outturn and future reserve balances.

COVID-19 related spending or income losses were to be isolated and set against COVID-19 funding. Any surplus or deficit would be managed via the COVID-19 Earmarked Reserve. At outturn actual COVID-19 un-ringfenced funding of £5.2m is available to carry forward to the reserve in-line with the Third Quarter Review forecast of £5.1m.

- Any surplus or deficit in non-COVID-19 related budgets was to be managed via the MTFS Earmarked Reserve. As a consequence of reduced spending in the final quarter of the financial year the allocation to this reserve was increased to £5.5m.
- The Reserves Strategy highlighted a target level for General Reserves of £11.5m compared to a forecast position of £10.3m at 31st March 2021. At outturn the level of General Reserves has been increased to the target level of £11.5m.

The overall financial outturn also includes a net profit of £0.7m from the wholly owned subsidiary companies of the Cheshire East Group. This shows a consolidated strong performance from the Council's wholly owned companies, with most companies recording profits and increasing the strength of their respective balance sheets. The outturn also included further allocations to earmarked reserves for Insurance and Capital Financing as well as to reflect service based costs originally forecast to occur in 2020/21 that will instead take place in 2021/22.

Overall revenue reserves of the Group have increased from £58.3m to £110.7m. This is made up primarily from:

- General reserves for Cheshire East Council have increased from £10.3m to £11.5m.
- Earmarked reserves for Cheshire East Council of £91.4m, including carried forward COVID-19 grants totalling £35.3m.
- Schools reserves and balances of £7.8m.

In 2020/21 the Council opted to utilise flexibility in the use of Capital Receipts to support the revenue position. These included a range of transformation projects within Children & Families and costs associated with the Best4Business project.

The Council will be audited by Mazars LLP and each of the wholly owned subsidiaries of the Group will be separately audited by Grant Thornton UK LLP. Any findings will be reported to the relevant board or the Audit and Governance committee and reported on the website of each part of the Group.

Summary details of the relative management accounts for each entity within the Group are as follows:

Cheshire East Council reported an underspend of £1.2m to be added to general reserves

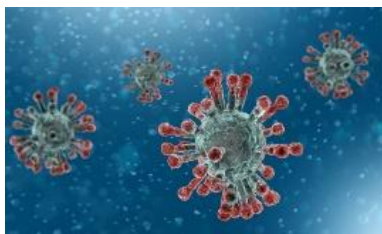
2020/21 Outturn Review (GROSS Revenue Budget £647.2m)	Revised Budget (NET) £m	Outturn (Including Covid) £m	Covid related Expenditure £m	Net Outturn (excluding Covid) £m	Net Over / (Underspend) £m
Service Directorates					
Adults, Commissioning and Public Health	115.3	115.5	3.7	111.8	-3.5
Children and Families	72.0	74.8	1.1	73.7	1.7
Place	74.1	76.1	8.7	67.4	-6.7
Corporate	34.4	34.4	2.6	31.8	-2.6
Total Services Net Budget	295.8	300.8	16.1	284.7	-11.1
Central Budgets					
Capital Financing	12.2	12.2	0.0	12.2	0.0
Transfer to/(from) Earmarked Reserves	30.5	42.1	-2.9	45.0	14.5
Corporate Contributions / Central Budgets	1.7	2.1	2.1	0.0	-1.7
Total Central Budgets	44.4	56.4	-0.8	57.2	12.8
Total Net Budget	340.2	357.2	15.3	341.9	1.7
Business Rates Retention Scheme	-49.1	-49.9	0.0	-49.9	-0.8
Specific Grants	-61.5	-78.9	-15.3	-63.6	-2.1
Council Tax	-229.5	-229.5	0.0	-229.5	0.0
Sourced from Collection Fund	-0.1	-0.1	0.0	-0.1	0.0
FUNDING	-340.2	-358.4	-15.3	-343.1	-2.9
Net Position	0.0	-1.2	0.0	-1.2	-1.2

The wholly owned subsidiaries reported an overall profit.

Company	Turnover £000	Costs £000	Operating Profit/(Loss) £000	Interest Payable & Taxation £000	Net Profit /(Loss) £000
ANSA	41,036	40,682	354	124	230
TSS	15,516	15,292	224	25	199
Orbitas	2,266	1,969	297	31	266
Total	58,818	57,943	875	180	695

COVID-19 Financial impact and response

The spread of COVID-19 created unprecedented circumstances within which the Council, working with our communities and partners, has had to respond. The Council's pandemic response has been very much guided by advice and guidance provided by Government. CLT have reviewed guidance and announcements daily throughout this pandemic and established a robust and responsive governance to facilitate cross partnership and organisational response.



The Council's Public Health Team's response to COVID-19 has included advice and guidance, implementation of Test and Trace, outbreak management, roll out of vaccinations, self-isolation support, distribution of funding for care providers and the Cheshire East Swab Squad which provides advice, training and testing support, including delivering rapid response urgent testing to prevent COVID-19 outbreaks.

The Council identified PPE as a priority and recognised the urgency to develop our supply chains and to access a supply of PPE. This meant that many local organisations were able to access PPE from Cheshire East Council while supply chain difficulties were being reported nationally and locally. So far, the Council has distributed just over 5 million items of PPE locally.

The [People Helping People service](#) was created in March 2020 in response to the pandemic, providing community-based support to meet the needs of our residents. The service has recruited over 1,950 volunteers, and supported over 4,100 vulnerable people, and over 1,440 individuals who were shielding. We have also allocated £450,000 of funding to local community organisations so they could respond to the needs of residents.

Delivering COVID-19 grants for residents and business – our revenues and benefits teams have delivered millions of pounds in support grants to businesses and residents who have been disadvantaged by the pandemic.

We successfully developed and implemented a new transactional service that administered a discretionary business grant programme to support local business through the lockdown and recovery periods during the financial year. This service successfully administered the full grant allocation of £15.8m, within the Governments deadlines and 5800 grants were paid out.

9,500 vulnerable children and young people have been supported through the COVID-19 Winter Grant Scheme. More than 40,000 food vouchers and more than 1,500 utility vouchers were provided to families to help with household bills. We also supported 122 families in need of replacement white goods, such as fridges, cookers and washing machines.

The Children's Service worked closely with schools throughout the pandemic to ensure they could provide the very best and safe learning opportunities for pupils. We have supported remote education, including distributing more than 530 laptops and 90 4G dongles to pupils, and running a series of free online webinars for parents and carers to support home-schooling and helping children and young people to catch up on their education.

The financial impact of COVID-19 in 2020/21, including grants administered by schools and grants passported to third parties, totalled £280m.

COVID-19 Funding	£000
Emergency Funding for Local Government – Unring-fenced Grant	
Received March 2020	(9,151)
Expenditure as at 31 st March 2020	1,053
Carried forward as at 1 st April 2020	(8,098)
Received 2020/21	(15,828)
Expenditure 2020/21 - CEC	18,273
Expenditure 2020/21 - Leisure Trust	500
Carried forward as at 1 st April 2021	(5,153)
Funding for eligible Sales Fees & Charges losses	(4,930)
Total Un-ringfenced COVID-19 funding	(29,909)

Other COVID-19 Funding Applied or Passported during 2020/21	£000
Small Business Grants Fund /Retail, Leisure and Hospitality Grant Fund	95,514
Business Rates Relief	60,561
Local Restrictions Support Grant	61,202
Infection Control	10,033
Contain Outbreak Management Fund	9,000
Council Tax Hardship Fund Grant	2,063
Test and Trace Support Grant	1,533
Rapid Testing Fund	1,361
Support to Clinically Extremely Vulnerable Individuals	1,055
National Leisure Recovery Fund	964
Supported Bus Services	954
Dedicated Home to School and College Transport	883
Winter Grant Scheme	880
Active Travel	743
Test and Trace Service Support Grant	740
Workforce Capacity Fund	725
Reopening High Streets Safely Fund	340
Essential Supplies	326
Christmas Support Payment - Wet Led Pubs	237
Culture Recovery Fund	180
Compliance and Enforcement Grant	159
Community Testing	119
Self-isolation Practical Support Payment Grant	71
Rough Sleepers	68
Wellbeing for Education Return	55
Total	249,766

Performance Overview

The Council's outcomes, are achieved through a combination of commissioners and providers meeting and exceeding performance ambition. Some of the key issues that have affected the level of service expenditure and performance against outcomes during the year are summarised below.

Notable successes this year include:

Adult and Public Health Services



Cheshire East is in the top 20 of all 149 English local councils for overall health in the Office for National Statistics (ONS) first [official Health Index for England](#). The Borough's ranking in the report was significantly boosted by Cheshire East Council being named the ninth most physically active council in England. The three main categories assessed in the report were healthy people, healthy lives, and healthy places.

Cheshire and Merseyside has been awarded Suicide-Safer Community status by Living Works, the world's leading suicide prevention training company. This award is symbolic of the hard work of colleagues and partners from across Cheshire and Merseyside over the last five years, implementing the NO MORE Suicide Strategy.

The Council approved a new crowdfunding policy, allowing the Council to support local residents to come together to consider local projects that tackle local needs. A [digital Crowdfunding platform](#) has been developed which hosts project proposals and supports recruitment of volunteers, and also attracts support and funding from local businesses and residents.



The Adult Social Care (Operations and Commissioning) and Public Health budgets remain under continued pressure across the country. The rising cost of Social Care in Cheshire East is driven by two main factors: increasing demand for services and increasing costs of providing them. Demand for Social Care is not driven exclusively by an ageing population, the prevalence of disability among working-age adults has also increased over recent years. In addition to increasing demand, the unit cost of providing care services is also going up, driven mainly by workforce costs and this has been recognised in the 2020/21 budget where growth has been allocated.

COVID-19 for the social care and health system has thrown into turmoil what we normally accept as the status quo. Whilst the human, social and economic cost of COVID-19 has been inexorably

high, the pandemic challenged Cheshire East on the way services were delivered meaning reduced costs in some areas as services had to be closed/stopped in line with government guidance, and pressures in other areas where demand has increased. Utilisation of COVID-19 funding has meant that the services have responded by diverting resources to the most critical services during this challenging year, as well as supporting our NHS Partners.

Children's Services



Schools – we are extremely proud of how our schools have continued to support pupils through the many challenges of the pandemic. Attendance at Cheshire East schools has been good and higher than national levels this year. 98% of Cheshire East families received a preference place for primary or secondary school in September 2021, with 93% being offered their first choice of primary school and 92% their first choice of secondary.

We launched our vision '[Together for Children and Young People](#)' which sets out how the Council and our partners will make Cheshire East a great place to be young. The vision is based on what children, young people, parents, carers and practitioners said is most important to them. The vision is centred around the importance of working together in partnership with children, young people and families.

Ofsted and the Care Quality Commission (CQC) Inspectors reported that services for children with special educational needs and/or disabilities (SEND) across Cheshire East have been transformed.

We have launched a brand-new recruitment campaign to find new foster carers, which has resulted in new carers who can offer loving homes for cared for children and young people.

We have offered Early Help and Children's Social Care services to even more children and families this year. We have achieved consistently positive outcomes through our Supporting Families offer.

Cheshire East Youth Council hosted Taboo, a virtual mental health conference. The virtual event brought together more than 120 delegates including children and young people from 13 schools and frontline professionals from the Council, health and community organisations. Young people took the opportunity to discuss mental health issues that affect them, and the ways in which professionals can best support them.

The main spending pressure within Children's Social Care is on the agency placements budget of £3m. The number of cared for children varied throughout the year but was on average 534 with a peak of 547. Overall the number decreased from 534 in April 2020 to 518 in March 2021. That change is broken down into 132 admissions and 148 children leaving care which is positive in terms of action by the service to continue to manage placements.

While placement budgets were uplifted for 2020/21 by £2.3m, the 2019/20 outturn was a pressure of £4.5m showing that the level of activity continues to place a strain on the budget. The service continues to develop a medium term plan to address the budget pressure.

Dedicated Support Grant

The SEND service has seen a significant rise in the numbers of Education, Health and Care Plans. This has placed pressure on the grant used to provide funding for children with SEND in various settings and led to a £7.4m overspend against the Council's Dedicated Schools Grant. This will take the DSG Reserve to a £10m deficit position at 31st March 2021. The Council's DSG Management Plan was approved by Cabinet in March 2021 and sets out the expected pressures for SEND over the medium term. This deficit is in line with the plan.

Place

Notable successes this year include:

Active Travel – we made key steps in improving the facilities for pedestrians and cyclists in Cheshire East through our Active Travel programmes. Our Local Walking and Cycling Improvement Plans were adopted and schemes progressed with funding from Government, the LEP and Sustrans including our Wilmslow Cycle Route and the A530 Crewe-Nantwich Greenway.



HS2 - On 11th February 2021, the 'HS2 Phase 2a: High Speed Rail (West Midlands to Crewe) Bill' was granted Royal Assent and in doing so, became an act of Parliament. The act will allow HS2 Ltd to now proceed with the construction of the second phase of the high-speed rail project between Crewe and Birmingham.



Poynton Relief Road - The first two precast concrete bridge beams have been lifted into place for the new Chester Road overbridge. The operation was completed within 1 day and marks the latest milestone for our works on the 3.5km relief road project.



Congleton Link Road - The £90m Congleton link road opened to traffic in April 2021. The route will relieve the Cheshire East town of some of its historical traffic problems, create road space for cyclists and pedestrians and improve air quality for residents, while opening up new development opportunities for employment and housing. Despite the dual challenges of the COVID-19 pandemic and harsh winter weather, the council's contractor, Graham, worked hard to reduce the delays to the project, which was originally due to open late last year. The scheme has also been delivered within budget.

The £3m refurbishment of the Crewe Market Hall was completed ready for its official opening in Spring 2021.



Cheshire East adopted its Carbon Action plan setting out how it will be carbon neutral in 2025 and influence carbon reduction across the Borough. During the year to date we have planted 15,000 trees begun decarbonisation of council buildings and commenced our hydrogen refuse collection vehicle project. We have also worked with schools, town and parish councils and business to influence carbon reduction in the Borough.

The Council secured £1.5m through Government funding to improve the energy efficiency of some of our housing stock.

Tatton Park won the Sandford Award for Heritage Education.

The COVID-19 impact has been evident across large parts of the Directorate, there have been significant income losses within Car Parking, at Tatton Park, within Leisure and within the Planning Service.

There have also been significant COVID-19 costs for some services. For example, in Environmental Services there has been an increased cost associated with waste collection and disposal, particularly as waste tonnages have increased during lock down periods. However, the outturn on recycling income is better due to improvement in the global recycling markets in the last quarter of 2020/21.

Also, within Highways with additional costs to assist with a number of traffic management measures to reopen the high streets in a safe manner and within Strategic Housing as the Council has responded to the additional support needed for the homeless.

The number of vacancies across the Directorate has led to an underspend of £3.4m on staffing and a reduction in the use of buildings during the pandemic and associated restrictions has meant that costs of repairs, maintenance and energy are lower than budget. There has also been savings on general supplies and staff mileage.

Delays have been experienced on a number of projects as a result of the pandemic, notably HS2 and various initiatives within Economic Development. Work will continue in 2021/22 on all of these projects.

Corporate Services

Virtual meetings – We held more than 150 public meetings of council, cabinet and committees via MS Teams – enabling timely decision making and public access.



Remote working – Our Shared ICT team supported the council's workforce and members to work remotely through lockdown and beyond, by migrating more than 7,300 users to new systems with new devices.

Customer Experience Strategy - We approved our first ever customer experience strategy – setting out its vision to put customers at the heart of everything we do.



Committee System – The change to the model of governance system from a Cabinet to a Committee structure was successfully implemented.

COVID-19 – regular communications were issued to the workforce throughout 2020/21 to provide updates and wellbeing support.

Census success - We supported the Office of national Statistics to deliver Census 2021 in Cheshire East, securing an excellent response rate.



Commitment to Equality and Diversity – We consulted on new equality objectives and delivered a number of virtual events to raise awareness and celebrate our diverse communities, including: Virtual Pride, International Women's Day, Black History Month, Mental Health Awareness Week and more.



The Corporate Services Directorate, which includes the Housing Benefits (HB) Payments Centre, has reported an underspend against budget of £2.6m.

Pressures in the service were offset by a significant underspend across the controllable service budgets achieved through a combination of an in-year budget remediation plan, which has been put in place since May 2020. The budget remediation plan restricted all but essential spend in year, including holding open vacant posts in an effort to mitigate legacy gaps in the base budget for Corporate Services and anticipate additional pressures relating to the pandemic. The controllable budgets underspent by £5.3m, offset by the HB Payments Centre under-recovery of £1.0m, and additional one-off costs relating to implementing the Best4Business System totalling £1.7m.

Changes in Pension Estimates

Due to the scale of the pension assets (£1.5bn) and liabilities (£2.1bn) detailed in the Accounts, even small percentage changes in assumptions regarding their value can have a noticeable impact on the reported position.

In 2020/21 the net pension liability (deficit) reported in the Accounts has increased by £230m.

Detailed actuarial valuations are carried out every three years and the formal valuations for English and Welsh Local Government Pension Scheme (LGPS) Funds were concluded as at 31st March 2019. The balance sheet position for 2020/21 is based on the 2019 formal valuation rolled forward to 31st March 2021.

Council Tax

Cheshire East collects Council Tax for the whole area and the income is split between the Cheshire Police and Crime Commissioner, the Cheshire Fire Authority and Parish Councils in addition to its own requirement. The total budgeted collectable amount for 2020/21 was £282.5m. The carried forward deficit on the Council Tax Collection Fund at the end of 2020/21 is £2.2m.

The Council Tax in-year collection rate for 2020/21 is 97.4%, only a little short of the previous year's performance. The strong economy in Cheshire East also contributed to an increase in the overall tax base of 2% (from 149,517.54 to 152,597.84).

Business Rates

Cheshire East collects Business Rates for the whole area and the income is split 49% to Cheshire East, 50% to the Ministry of Housing, Communities and Local Government (MHCLG) and 1% to the Cheshire Fire Authority. The total budgeted collectable amount for 2020/21 was £141.5m as per the NNDR1 return. The carried forward deficit on the Business Rates Collection Fund at the end of 2020/21 is £72m, however £61m of this deficit is due to the accounting arrangements required for the Expanded Retail and Nursery Relief due to COVID-19 and will be repaid in full in 2021/22 with S31 grant that has already been received from MHCLG for the CEC share and the remaining 50% share will be repaid by central government.

During 2020/21 Cheshire East Council was in a pooling arrangement with the Greater Manchester (GM) Authorities (also includes Cheshire West and Chester from 2016/17) to maximise business rate retention locally and support the economic regeneration of Greater Manchester and Cheshire Councils. Pool members are entitled to retain the levy charge on growth that would normally be paid over to Central Government. Cheshire East retained 50% of this levy charge locally (£1.3m) before paying the remaining half over to the pool. The pool arrangement is due to cease for 2021/22 due to the uncertainty around future rates as the pandemic continues into the new financial year.

The Business Rates in-year collection rate for 2020/21 is 92.4% which is a decrease of 5.8% compared to the same period in 2019/20 wholly due to the impact from COVID-19.

Financial Overview - Capital Programme

Capital expenditure represents money spent by the Group on purchasing, upgrading and improving assets that will be of benefit to the community over many years.

Total capital expenditure in 2020/21 was £105.2m compared to the original budget, as at February 2020, of £171.5m.

The forecast for planned spend is updated throughout the year and published in the Quarterly Finance Update reports. During 2020/21 a number of major projects have either completed or got under way including the Congleton Link Road (£23m), Poynton Relief Road (£8m), Schools Improvement Programme (£6.6m), ICT Programme (£4.9m) and Highways Pothole Challenge (£6.7m).

Slippage against the revised forecast of £136.4m reported at the Third Quarter Review has totalled £31.2m.

Capital receipts in year amounted to £2.2m from the sale of surplus assets, including land at St Anne's, Nantwich (£0.4m), Farms Sales (£0.4m), and former housing right to buy receipts (£0.8m).

The Council has succeeded in attracting £56.3m of grant funding and external contributions for capital improvements. This minimises the financial impact of the capital programme on the revenue budget, and so protects funding for other services such as social care.

The Council has an ambitious capital programme with the highest spending in Highways and Infrastructure

	Outturn	Three Year Plan (as per MTFS)				
	2020/21 £m	2021/22 £m	2022/23 £m	2023/24 £m	2024/25 £m	Total £m
Expenditure						
Children's and Families	6.7	22.7	14.2	4.7	1.8	43.4
Adults, Commissioning and Public Health	0.1	0.4	0.0	0.0	0.0	0.4
Highways and Infrastructure	63.3	91.0	35.9	16.0	33.5	176.4
Growth and Enterprise	9.7	27.6	41.4	19.4	3.8	92.2
Environment and Neighbourhood Services	3.4	15.0	5.8	0.1	0.0	20.9
Corporate	22.0	14.5	8.9	7.3	7.0	37.7
Total Expenditure	105.2	171.2	106.2	47.5	46.1	371.0
Funding						
Grants and Other Contributions	56.3	97.8	61.2	28.2	32.0	219.2
Capital Receipts and Reserves	3.1	2.2	1.6	1.0	1.0	5.8
Borrowing	45.8	71.2	43.4	18.3	13.1	146.0
Total Funding	105.2	171.2	106.2	47.5	46.1	371.0

Protecting Against Risks

The Council has a risk management framework with hierarchical risk registers forming part of the process which operate at strategic, operational and project levels. Emerging significant risks are escalated to senior members and/or officers, as appropriate, in line with the potential likelihood and impact of the risk upon objectives. Formal reports with regard to the risk management process are made throughout the year to senior officers and members.

During the year the strategic risk register has been reviewed and maintained to ensure that the strategic risks remain relevant and that risk interdependencies are understood. Operational risk registers are included within team plans.

The Council's key strategic risks recognise potential threats from increasing demand for services and overstretched resources and the Council's financial resilience. The risks recognise that austerity and economic conditions affecting the Council's key partners may potentially give rise to events that could have a negative impact upon the Council's ability to achieve its objectives.

The Coronavirus pandemic has had a profound impact on all aspects of life in Cheshire East. Cheshire East Council is leading and supporting the Local Resilience Forum (LRF) in developing its future planning for the recovery from this pandemic. The Strategic Co-ordinating Group of the LRF has established a sub-group leading on this Recovery. This is chaired by the Chief Executive of Cheshire East Council and includes senior colleagues from local authorities, the NHS, Public Health, Police and Fire. The pandemic continues to have a significant impact on the council's services.

Risk registers have been maintained as part of the Council's response to the COVID-19 pandemic and the plans for recovery. Business Continuity Plans are being kept under review and plans have been tested against concurrent risks.

Narrative Report – Expenditure and Income Commentary

Explanation of the financial statements

The Accounts and Audit (England) Regulations 2015 require the Council to produce a Statement of Accounts for each financial year. These Statements are prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 ('the Code'), issued by the Chartered Institute of Public Finance and Accountancy (CIPFA).

The group accounts have been prepared in accordance with International Financial Reporting Standards (IFRS) which require that the financial statements of the reporting authority (Cheshire East Council) and its subsidiaries and associates shall be prepared as of the same date.

Subsidiaries have been consolidated into the Group Accounts on a line by line basis incorporating their income and expenditure fully in the relevant service revenue accounts. **Note 32** provides further details of the various companies in which the Council has an interest. Tatton Park Enterprises Limited and Cheshire & Warrington Enterprise Partnership Limited have been excluded from Cheshire East Council group accounts on the grounds of immateriality.

The Council is also required to produce Financial Statements as a single entity. The Cheshire East Council statements follow on from the Group Financial Statements.

The statements contain a number of elements which are explained below.

The Financial Statements

Movement in Reserves Statement - this shows the movement in the year on the different reserves held by the Group, analysed into 'usable reserves' (those that can be applied to fund expenditure or reduce local taxation) and other reserves. Usable reserves include the Capital Grants Unapplied Account which are grants received but not yet utilised.

The 'Surplus or (Deficit) on the provision of services' shows the true economic cost of providing the Group's services, which is shown in more detail in the Comprehensive Income and Expenditure Statement. These are different from the statutory amounts required to be charged to the General Fund Balance for Council Tax setting purposes.

The 'Net Increase / Decrease before Transfers to Earmarked Reserves' shows the statutory General Fund Balance before any discretionary transfers to or from earmarked reserves undertaken by the Council.

The Group's long term strategy is to hold appropriate levels of general reserves to provide funds for investment and to protect the Group against financial risks.

General (£11.5m) and Earmarked reserves (£99.2m including Schools) have increased in 2020/21 to £110.7m. This includes COVID-19 reserves totalling £35.3m.

The minimum target level of reserves is quantified by a detailed risk assessment. This approach allows the Council to take account of local circumstances and the impact of economic forecasts. The impact of rising demand for services, the economic climate, emerging Government policies (particularly in relation to business rates), and pressure on public services to reduce overall expenditure are relevant, and these present the potential for significant emerging risk.

Resilience has been impacted by the reliance on the use of reserves to balance the 2019/20 Outturn and other one off measures to balance the 2020/21 budget. Information from the CIPFA Financial Resilience data has shown that the level of general reserves held by the Council are significantly lower than our nearest neighbours. The Medium Term Financial Strategy will seek to increase the level of general reserve and replenish earmarked reserves.

Comprehensive Income and Expenditure Statement – this statement reflects the sum of all income, expenditure, gains and losses incurred by the Group in the last 12 months and explains how the Balance Sheet position has changed between the two financial years. This statement shows the financial position in accordance with accounting practice which means that the costs include notional charges for items such as depreciation, impairment, capital grants and capital charges.

Balance Sheet – this shows the value of the Group's asset and liabilities at the balance sheet date. These are matched by reserves which are split into two categories: usable and unusable reserves. Usable reserves (e.g. General Fund and earmarked reserves) can be used to support services or to reduce local taxation. Unusable reserves arise out of the interaction of legislation and proper accounting practice, either to store revaluation gains or as adjustment accounts to reconcile accounting requirements driven by reporting standards to statutory requirements. These reserves are not resource-backed and cannot be used for any other purpose.

Cash Flow Statement – this shows the changes in the Council's cash and cash equivalents during the reporting period. It shows how the Council generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities.

The advice from our treasury advisors, Arlingclose has been to borrow short-term from other local authorities, rather than take out long-term loans with PWLB (Public Works Loan Board) as short-term interest rates are currently lower than long-term rates, and it is likely to be more cost effective in the short-term to borrow short-term loans instead.

Collection Fund – this is an agent's statement that reflects the statutory obligation for Cheshire East Council, in its capacity as a billing authority, to maintain a separate Collection Fund. The statement shows the transactions of the billing authority in relation to the collection of Council Tax and Non-Domestic Rates from taxpayers and the distribution to local authorities and the Government.

Statement of Responsibilities - this sets out the respective responsibilities of the Authority and the Director of Finance and Customer Services.

Independent Auditor's Report – gives the auditor's opinion on the financial statements and the auditor's conclusion on the Council's arrangements for securing economy, efficiency and effectiveness in the use of resources.

Narrative Report – Future Opportunities and Challenges

Medium Term Financial Strategy 2021/22 – 2024/25

To provide the best opportunity to achieve the Corporate Plan, and manage the ambitions of the area, the Council created a Medium-Term Financial Strategy for 2021-25 that balances spending on services against resources across each of the next four years.

However, the response to COVID-19 continues to distort the local and national public finances throughout 2021 and into future years. The legacy impact of the pandemic remains largely unknown. The Council was proactive in the way staff and our suppliers and partners responded to keep people safe and support the local economy. The response accelerated changes to ways of working and developed new relationships with residents and partner organisations like the NHS. Lessons will clearly be learnt, and many new ways of working could become ongoing features of our service provision for the future.

The budget and future years estimates were of course prepared before the impact of the COVID-19 pandemic. The budget will be reviewed to determine any in-year action required to balance 2021/22 and to inform the budget reduction requirements for the MTFS period. However, given the uncertainty, about so many issues, the scope and size of the financial challenge is evolving.

Central Government has provided COVID-19 un-ringfenced grants totalling £25m (£5.2m has been carried forward into 2021/22 via an earmarked reserve) to meet urgent and unforeseen costs and financial pressures impacting on the Council and the Cheshire East economy. In December 2020 the government also announced further funding to mitigate the financial effects of the pandemic in 2021/22. The financial impact of extended lockdowns since December 2020, and the emerging service pressures from recovery activity will require further liaison with government to understand whether the current arrangements are adequate.

Growth in demand for services has to be funded locally as there are no general government grants to Cheshire East Council. This created a requirement to increase Council Tax levels in line with Government expectations, which was **4.99%** in 2021/22. There are forecast increases of up to 1.99% in 2022/23 and beyond, in-line with national target inflation levels. 3% (£6.9m) of the council tax increase in 2021/22 will be solely utilised to fund increasing care costs within Adult Social Care.

The Fair Funding Review (FFR) and Business Rates Retention (BRR) were not implemented in April 2021 as originally planned and are unlikely to be implemented for 2022/23. Council officers will continue to work with the Government on informing the approach to funding for the next financial year and beyond.

The medium term outlook is therefore one of continuing uncertainty. Locally the Council has however, developed a balanced strategy. But this continues to assume ongoing government support to eliminate the impacts of COVID19 as well as an assumption that funding provided to support social care is not reduced, even though it is currently temporary in nature.

Acknowledgements

The production of the Statement of Accounts would not have been possible without the exceptional hard work and dedication of staff across the Council and its subsidiaries. I would like to express my gratitude to all colleagues, from my team and other services and organisations, who have assisted in the preparation of this document. I would also like to thank them for all their support and expertise during the 2020/21 financial year.

I hope you find this narrative and accompanying statements clear and informative. If you require any further information, please contact Cheshire East Customer Services on 0300 123 55 00 (all calls at local rates).

Alex Thompson FCPFA

Director of Finance and Customer Services