

# **Finance Sub-Committee**

## **Agenda**

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**Date:** Thursday 7th November 2024  
**Time:** 10.00 am  
**Venue:** Committee Suite 1,2 & 3, Westfields, Middlewich Road,  
Sandbach CW11 1HZ

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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 interests, other registerable interests, and non-registerable interests in any item on the agenda.

3. **Minutes of Previous Meeting (Pages 5 - 10)**

To approve as a correct record the minutes of the previous meeting held on 12 September 2024.

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For requests for further information

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**Tel:** 01270 686462

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4. **Public Speaking/Open Session**

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

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

5. **Second Financial Review of 2024/25 (Pages 11 - 82)**

To note and comment on the Second Financial Review and Performance position of 2024/25, including progress on policy proposals and material variances from the MTFS.

6. **Medium Term Financial Strategy Update 2025/26 - 2028/29 (Pages 83 - 94)**

To receive an update on the development of the MTFS 2025-29, which will be approved at full Council in February 2025.

7. **Work Programme (Pages 95 - 98)**

To consider the Work Programme and determine any required amendments.

8. **Reporting of Urgent Decisions (Pages 99 - 100)**

To note the urgent decision taken by the Chief Executive on behalf of the committee.

9. **Procurement Pipeline (Pages 101 - 118)**

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

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

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

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

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

11. **Procurement Pipeline (Pages 119 - 160)**

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

12. **Review of Alliance Environmental Services - Update**

To consider the update on the review of Alliance Environmental Services.  
*Report to follow.*

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

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**CHESHIRE EAST COUNCIL**

Minutes of a meeting of the **Finance Sub-Committee**  
held on Thursday, 12th September, 2024 in the Committee Suite 1,2 & 3,  
Westfields, Middlewich Road, Sandbach CW11 1HZ

**PRESENT**

Councillor D Clark (Chair)  
Councillor L Anderson (Vice-Chair)

Councillors D Brown, J Clowes, B Drake, K Edwards, S Gardiner and R Kain

**OFFICERS IN ATTENDANCE**

Adele Taylor, Interim Director of Finance and Customer Services  
Janet Witkowski, Interim Director of Governance and Compliance  
Paul Goodwin, Head of Finance  
Rachel Graves, Democratic Services Officer

**13 APOLOGIES FOR ABSENCE**

Apologies were received from Councillor C O'Leary. Councillor S Gardiner attended as a substitute.

**14 DECLARATIONS OF INTEREST**

No declarations of interest were made.

**15 MINUTES OF PREVIOUS MEETING****RESOLVED:**

That the minutes of the meeting held on 25 June 2024 be approved as a correct record.

**16 PUBLIC SPEAKING/OPEN SESSION**

Councillor S Corcoran addressed the committee in relation to the First Financial Review 2024/25. Cllr Corcoran referred to the forecast overspends of £20m in Adults and £7m in Childrens services and asked what was being done about it. He suggested that future forecasts should include worst case, best case, and most likely scenarios as this would allow an understanding of how big the range of possible outcomes was. He stated that it was a concern to see big variances forecast so soon after the budget had been set. He suggested that the Sub Committee should look at reviewing financial controls and consider what controls there were on payments to ensure that payments outside of the budget had extra scrutiny and how variances to the budget were reported to managers so

that they knew whether they were on budget and what actions were being taken if not.

## **17 FIRST FINANCIAL REVIEW 2024/25**

The Sub-Committee considered a report on the first review of the Cheshire East Council forecast outturn for the financial year 2024/25.

Performance against the 2024/25 Budget within each service committee, and the Finance Sub-Committee was outlined in Table 1 of the report. The Council was forecasting an additional in-year pressure of £26.5m - this was before the application of any exceptional financial support.

It was noted that the report format had been changed so that one finance report with a single set of information would go to each service committee to enable them to consider and see the full financial position.

The Sub Committee asked about the funding of capital programme and in response it was stated that these schemes were funded through several ways, with some grant funded and others by borrowing. Costs would also occur in the revenue account as interest would need to be paid on the money borrowed. Table 2 in the report provided an update on the capital programme cost against those set in the budget and the estimate costs for the next four years. A full review of the capital programme was being undertaken as part of the actions to reduce the overspend. Table 4 in the report set out the forecast borrowing included in the capital programme set out the interest charges on the borrowing and the impact on the revenue budget.

Members sought clarification on the reasons for the overspends in the Children Services and Adults budgets. It was stated that the overspends forecast were the expected overspends at the end of the year if nothing changed. The overspends arose from a number of factors as these services were demand led and more people than anticipated had come to the Council for support. This included an increase in the number of former self-funders seeking local authority funding to meet their care costs. Other factors included the increase in costs of providing care due to increases in the National Living Wage, an increase in the discharge activities from hospitals which affected the pricing and demand of adult social care, and a reduction in acute care beds which meant having to provide care for those with more complex care needs.

The Sub Committee, whilst noting that the Adults and Health Committee and the Children and Families Committee would be considering the first financial review for their areas, were concerned about the overspends and proposed that this be referred up to the Corporate Policy Committee to look at in more details, as these overspends were largely outside the remits of the MTFS.

It was noted that mitigation for the overspending included the selling assets, and it was stated that the Council had an asset disposal programme. The disposal of an asset resulted in a capital receipt, however the Council had to achieve best value for any sold. The market value achieved may be less than the valuation of the asset.

**RESOLVED:** That the Sub Committee

- 1 note the factors leading to a forecast adverse Net Revenue financial pressure of £26.5m against a revised budget of £387.6m (6.8%), the contents of Annex 1, Section 2 and the progress on the delivery of the MTFS approved budget policy change items, the RAG ratings and latest forecasts, and the actions taken to address any adverse variances from the approved budget.
- 2 note the in-year forecast capital spending of £164.5m against an approved MTFS budget of £215.8m, due to slippage that has been re-profiled into future years.
- 3 note the available reserves position as per Annex 1, Section 5.
- 4 note the Capital Virements above £500,000 and up to an including £5,000,000 as per Annex1, Section 4, Table 3 will be approved in accordance with the Council's Constitution.
- 5 note that Council will be asked to approve Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding over £1,000,000 as per Annex 1, Section 3. Table 1.
- 6 note that the Adults and Health Committee will be asked to approve the Supplementary Revenue Estimate Request for Allocation of Additional Grant Funding over £500,000 up to £1,000,000 as per Annex 1, Section 3, Table 2.
- 7 note that the Highways and Transport Committee will be asked to approve the Supplementary Capital Estimate above £500,000 up to and including £1,000,000 as per Annex 1, Section 4, Table 3.
- 8 the Finance Sub Committee recommend to the Corporate Policy Committee the examination of children services and adults as areas for consideration as their performance lies outside the parameters of the MTFS.

*The meeting adjourned for a 5-minute break.*

## 18 MEDIUM TERM FINANCIAL PLANNING ASSUMPTIONS

The Sub Committee considered the update report on the development of the Medium-Term Financial Strategy 2025 to 2029.

The budget assumptions had been reviewed on a line-by-line basis by the Sub Committee's Working Group session in August 2024. No specific changes to the assumptions had been identified at the session but it was agreed that additional sessions could be used for further review as more information and certainty came to light. The Working Group had also considered a set of draft budget principles that could be followed to assist focus and clarity when making financial decisions.

The Medium-Term Financial Strategy would need to fully reflect the impact of proposals emerging from the Council's Transformation Programme. The preparation of proposals for the Medium-Term Financial Strategy and the consultation period in order to support Member consideration and the setting of the budget were now more likely to be later than originally planned, with the formal public consultation period more likely to begin in November.

**RESOLVED** (unanimously): That the Sub Committee

- 1 note the updated information contained in the report in relation to potential improvements in the central funding assumptions.
- 2 note the change in timeline for preparation of the MTFS 2025-29 and the public consultation period, as described in the report, as relating to the consideration of in-year financial pressures and the development of proposals from the Council's Transformation Programme.

## 19 CIPFA FINANCIAL MANAGEMENT CODE (FM CODE) SELF ASSESSMENT & ACTION PLAN 2023/24

The Sub Committee considered the update report on the progress in implementing the Chartered Institute of Public Finance & Accountancy (CIPFA) Financial Management Code.

The 2023/24 self-assessment and draft action plan had been developed following two informal briefings with Sub Committee members in June 2024 at which each Principle and Standard of the Code were discussed in detail.

A further report would be brought to the Sub Committee in January 2025 to update on the latest 2024/25 in year progress against the Action Plan and also provide an updated self-assessment position against the Financial Management Code.



**RESOLVED** (unanimously): That the Sub Committee

- 1 note the contents of the report and the 2023/24 self-assessment against the principles of the Chartered Institute of Public Finance & Accountancy Financial Management Code and the action plan.
- 2 approve the 2023/24 self-assessment position (as at March 2024) in Appendix 2 to the report - Cheshire East Council's current level of compliance with the Chartered Institute of Public Finance & Accountancy Financial Management Code Framework.
- 3 approve the Action Plan, as presented in Appendix 3 to the report.

## 20 **WORK PROGRAMME**

The Sub Committee considered its work programme.

It was reported that the November committee would receive a report on the half yearly financial performance of Enterprise Cheshire & Warrington. This would allow time to develop appropriate procedures for financial reporting, and related matters, in respect of the new entity, particularly in the context that it was a jointly owned company and that Cheshire West & Chester and Warrington Councils needed to be equally sighted on such reports, and also in the context of the role of the related Cheshire and Warrington Joint Committee.

It was noted that on future version of the Work Programme items would be identified as those which were for decision and those for scrutiny and that there would be opportunity to identify further areas of scrutiny that the Committee could be involved in, such as policy development.

**RESOLVED:**

That the Work Programme be noted.

The meeting commenced at 5.00 pm and concluded at 7.41 pm

Councillor D Clark (Chair)

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OPEN

## **Finance Sub-Committee**

**Thursday, 7 November 2024**

### **Second Financial Review of 2024/25 (Finance Sub Committee)**

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**Report of: Adele Taylor, Interim Director of Finance and Customer Services (s151 Officer)**

**Report Reference No: FSC/10/24-25**

**Ward(s) Affected: Not applicable**

#### **Purpose of Report**

- 1 This report provides the current forecast outturn for the financial year 2024/25 based on our income, expenditure and known commitments as at the end of August 2024. It also identifies actions that are being taken to address adverse variances to urgently address our financial sustainability.
- 2 The report provides the forecast outturn for all services, to provide Members with contextual information on the position for the whole Council. Members are asked to focus their scrutiny on the forecasts and supporting information relating to services within the remit of the Committee whilst understanding the overall context as a whole.
- 3 The report highlights any changes and external pressures that are impacting the Council since setting the budget in February 2024. Annex 1, Section 2 of the report highlights what the Council is forecasting to achieve as part of the 2024/25 approved budget changes per line (growth and savings).
- 4 As set out in the First Financial Review, the requirement to continue to identify further actions in order to bring the Council back to a position where we are living within our means remains, and it will be important that these actions are closely monitored, and appropriate action taken to manage our resources. This report includes information on the actions that are currently underway.

- 5 Reporting the financial forecast outturn at this stage, and in this format, supports the Council's vision to be an open Council as set out in the Cheshire East Council Plan 2024/25. In particular, the priorities for an open and enabling organisation, ensure that there is transparency in all aspects of council decision making.
- 6 The report also requests member approval for amendments to the Council's budget in line with authorisation levels within the Constitution.

## Executive Summary

- 7 The Council operates a financial cycle of planning, review, management and reporting. This report ensures that we review where we are and provides a forecast **outturn** position for the 2024/25 financial year whilst also identifying the actions that need to be taken to manage our overall resources. The information in this report also supports planning for next year's budget by identifying issues that may have medium term impacts.
- 8 The Council set its 2024/25 annual budget in February 2024. The budget was balanced, as required by statute, with planned use of reserves of £22m, plus £30m of savings to achieve in year, and included important assumptions about spending in the year. The budget is part of the Medium-Term Financial Strategy (MTFS) 2024 to 2028.
- 9 The Second Financial Review (FR2) forecast revenue outturn is an **adverse variance of £20.1m** (prior to the application of any Exceptional Financial Support), an improvement of £6.5m from FR1, as detailed below in **Table 1**:

Table 1 2024/25 FR2	Revised Budget  (NET) £m	Forecast Outturn £m	Forecast Variance £m	Forecast Variance FR1 £m	Movement from FR1 to FR2 £m
<b>Service Committee</b>					
Adults and Health	138.0	158.7	20.8	20.7	0.0
Children and Families	93.0	98.4	5.4	7.3	(1.9)
Corporate Policy	41.8	44.2	2.4	0.0	2.4
Economy and Growth	28.1	24.8	(3.3)	(2.6)	(0.7)
Environment and Communities	48.4	48.3	(0.1)	0.6	(0.7)
Highways and Transport	16.0	15.4	(0.6)	(0.5)	(0.1)
<b>Sub-Committee</b>					-
<b>Finance Sub:</b>					-
Central Budgets	30.0	25.6	(4.5)	0.9	(5.4)
Funding	(395.4)	(395.4)	0.0	-	0.0
<b>TOTAL</b>	<b>(0.0)</b>	<b>20.1</b>	<b>20.1</b>	<b>26.5</b>	<b>(6.5)</b>

- 10 Whilst an improvement on the First Financial Review of £6.5m (see mitigations in para 29), the forecast overspend of £20.1m remains a significant financial challenge for the Council. The FR2 forecast reserves, after agreed movements budgeted for in the 2024-28 MTFS, are currently

£10.0m, being £0.5m of General Fund Reserves (including the forecast use of £4m for transformation costs) and £9.5m of Earmarked Reserves, as shown below. The Council's level of reserves is therefore insufficient to cover the current forecast revenue outturn for the year without further action.

Reserves & Exceptional Financial Support	
	£m
<b>Reserves</b>	
General Fund	4.5
Earmarked Reserves	9.5
Original Forecast at 31st March 2025	14.0
Forecast Transformation spend	(4.0)
<b>Forecast Total Reserves at 31st March 2025</b>	<b>10.0</b>
<b>Exceptional Financial Support</b>	
	<b>17.6</b>

- 11 This forecast does not assume the use of the Exceptional Finance Support (EFS) that was requested in 2023/24 and 2024/25 that was agreed in principle, subject to a number of conditions being satisfied, including the submission of a transformation plan at the end of August 2024. It also does not assume the cost of accepting that EFS support which would impact on the cost of borrowing over the medium term. A further condition of the EFS was that an independent review was undertaken by CIPFA on behalf of MHCLG to understand the Council's financial management and sustainability. The review was commissioned by and for MHCLG and the Council has not yet had sight of this review to understand any implications or improvements that could be made to existing processes. This was submitted to MHCLG in August 2024.
- 12 The FR2 forecast position indicates that further urgent action to reduce the overspend, and bring spending back in line with budget, is required. Failure to do so would require the Council to use the existing conditional Exceptional Financial Support (£17.6m) which would be the only way for the S151 Officer to avoid having to issue a S114 notice to the Council.
- 13 The level of EFS support would need to be agreed and finalised with the government and the financial impact of this would need to be built into the overall financial modelling for the Council. As reported to members in June 2024 in the 'Medium Term Financial Strategy Assumptions and Reporting Cycle for 2024/25 to 2028/29' the Council faces a significant four-year funding gap, with the shortfall in 2025/26 identified in February 2024 MTFS estimated at £41.9m. There remains a risk that pressures leading to the latest FR2 forecast position may increase that shortfall figure if further rapid action does not take place to stabilise our financial position.
- 14 The FR2 forecast position for capital spending for 2024/25 indicates forecast capital expenditure of £157.7m against the MTFS budget of £215.8m (FR1 £164.5m). The re-profiling of Capital expenditure to future years to match scheme delivery and ongoing capital review to ensure that our capital borrowing remains affordable is continuing.

15 **Table 2** sets out the capital programme profiling changes:

<b>Table 2</b>	2024/25	2025/26	2026/27	2027/28	2024/28
	Estimate	Estimate	Estimate	Estimate	Total
	£000s	£000s	£000s	£000s	£000s
Capital Programme FR1	164,545	141,232	109,679	231,837	647,293
Funded by:					
Borrowing	51,878	53,566	10,180	27,779	143,403
Grants and other contributions	112,667	87,666	99,499	204,058	503,890
	164,545	141,232	109,679	231,837	647,293
Capital Programme FR2	157,661	151,770	115,852	225,173	650,456
Funded by:					
Borrowing	45,101	57,996	14,802	25,044	142,943
Grants and other contributions	112,560	93,774	101,050	200,129	507,513
	157,661	151,770	115,852	225,173	650,456
Movement from FR1	(6,884)	10,538	6,173	(6,664)	3,163

16 **Table 3** sets out the summary revised capital programme:

<b>Table 3</b>	FR1	SCEs	Virements	Budget	Revised
	Budget	in Quarter	in Quarter	Reductions	FR2
	2024/28	2024/25	2024/25	2024/25	Budget
	£m	£m	£m	£m	2024/28
Adults and Health	0.8				0.8
Children and Families	108.9				108.9
Highways & Transport	287.0	2.7		(0.2)	289.5
Economy & Growth	184.7	0.9			185.6
Environment & Communities	42.0				42.0
Corporate Policy	23.8			(0.2)	23.6
	<b>647.2</b>	<b>3.6</b>	<b>-</b>	<b>(0.4)</b>	<b>650.4</b>

17 **Table 4** sets out the movement from FR1 by committee:

<b>Table 4</b>	Forecast	Forecast	Forecast	Forecast	2024/28
	2024/25	2025/26	2026/27	2027/28	Total
	£000	£000	£000	£000	£000
Adults and Health	-	-	-	-	-
Children and Families	(3,576)	3,571	(1)	-	(6)
Highways & Transport	2,082	3,566	1,001	(4,123)	2,526
Economy & Growth	(2,018)	2,630	2,798	(2,563)	847
Environment & Communities	(3,624)	1,142	2,478	22	18
Corporate Policy	252	(371)	(103)	-	(222)
	(6,884)	10,538	6,173	(6,664)	3,163
Funded by:					
Government Grants	(139)	5,239	3,461	(7,735)	825
External Contributions	(4)	1,086	(969)	2,629	2,742
Revenue Contributions	55	-	-	-	55
Capital Receipts	(19)	(217)	(941)	1,177	(1)
Prudential Borrowing	(6,777)	4,430	4,622	(2,735)	(460)
	(6,884)	10,538	6,173	(6,664)	3,163

- 18 Significant items of slippage/reprofiling from 2024/25 to 2025/26 include:
- £2.3m for Childrens Social Care (Crewe Youth Zone and Childrens Homes Sufficiency),
  - £0.8m in Education (Springfield and Wilmslow),
  - £2.4m for Economy and Growth (Corporate Landlord and Crewe Town Regeneration),
  - £3m for Environment & Neighbourhood (Weekly Food collections and Fleet EV).
- 19 Highways and Infrastructure have increased capital spend in 2024/25 partly due to bringing forward £1.7m for Network North, together with an SCE of £600,000 for Bridge Maintenance.
- 20 As part of the urgent actions required to reduce the Council overspend a full review of the capital programme is being undertaken with a view to removing as much future borrowing as possible. The forecast borrowing included in the capital programme at FR2 will have the following revenue impact:

**Revenue Impact**

<b>Table 5</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2024-28</b>
	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Total</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
Forecast borrowing to fund capital programme	45,101	57,996	14,802	25,044	142,943
MRP	-	3,857	5,036	6,498	15,391
Interest	2,264	3,712	3,537	4,288	13,801
<b>Total annual revenue impact</b>	<b>2,264</b>	<b>7,569</b>	<b>8,573</b>	<b>10,786</b>	<b>29,192</b>
<b>Movement from FR1</b>					
<b>Increase / (reduction)</b>	<b>(346)</b>	<b>(143)</b>	<b>(288)</b>	<b>(370)</b>	<b>(1,147)</b>

- 21 In order to alleviate the revenue pressure from external borrowing further immediate reductions in capital spend are required. This will reduce the related revenue impact of interest costs and Minimum Revenue Provision (MRP) both of which are charged to revenue through the Capital Financing Budget (CFB). The council must aim to optimise use of all other available sources to fund our capital programme and must minimise the use of borrowing to reduce the pressures on the revenue budget. We have also commissioned an external review of our balance sheet with our Treasury Management advisors to review our borrowing strategy.
- 22 The current forecast for achievable capital receipts in year is £2.5m, with a further £0.6m to £1.5m also achievable in year (to be updated at FR3). These receipts can be used to reduce revenue pressures from borrowing in year or could be used to assist with funding of transformation activity.

- 23 Due to the long-term nature of capital investment the revenue implications of decisions taken by the council now will extend well beyond the term of the current year and into the medium term.
- 24 In the review of the capital programme the long-term capital repayment commitments (MRP) are the initial area of focus. Reducing the annual MRP associated with any new borrowing on a scheme-by-scheme basis is a priority. There will be a secondary impact of reducing forecast interest which will also reduce the effect on the revenue account, but it is the reduction in new borrowing and new commitment to long term capital repayments that will allow the programme to remain affordable and sustainable.
- 25 Reductions in borrowing can be achieved through:
- (a) Reduce, delay or remove schemes funded by borrowing;
  - (b) Focus on existing contractual commitments, fulfilling statutory services and public safety requirements;
  - (c) Prioritise the capital projects that will have most beneficial impact on the revenue budget in the medium term;
  - (d) Remove forward funding;
  - (e) Reprioritise use of grants and apply appropriate S106 contributions to schemes.
- 26 The Strategic Finance Management Board leads on a number of key tasks to urgently reduce spend and identify additional savings, including:
- Line-by-line reviews of all budgets to further identify immediately any underspends and/or additional funding;
  - Stop any non-essential spend;
  - Actively manage vacancies, particularly agency usage and reduce any overspends on staffing as soon as possible;
  - Review of Section 106 legacy budgets, the effects of which are partly reflected in the FR2 forecast outturn as a one-off contribution to reserves (to be further updated at FR3);
  - Review of capital receipts available and potential surplus assets that can be sold (for best consideration);
  - Identification of any other areas of discretionary spend including grants awarded, where spend can be reduced or stopped;
  - Review Debt management/overall level of bad debt provision – work undertaken to date, focussing on the Adult Social Care bad debt provision, has identified through adopting a new approach to reviewing and monitoring these debts, an improvement (reduction) of the Council's bad debt provision of £0.8m, further work is ongoing and will be updated at FR3.



## Overall mitigations planned to manage pressures

- 27 The Strategic Finance Management Board is leading on a number of key tasks to urgently reduce spend and identify additional savings as noted above.
- 28 In addition, any directorate that is identified as being off target by more than 5% is now subject to a detailed finance and performance review on a weekly basis through a financial recovery review process. This includes a detailed action plan, identifying what can be done to sustainably reduce the pressure and gaining assurance over the management of those actions to deliver improved financial outturns. This process has been put in place for Adults Services and Children and Families and is being chaired by the S151 Officer.
- 29 As reported in paragraphs 35-57 below, work is underway across all Services to look at mitigating actions which can be taken to reduce the forecast position in-year, some of the actions below having contributed to the £6.5m improvement from FR1 position, including:
- Adults - more certainty about the FR2 projections and the delivery of in-year mitigations, including a reduction in the forecast number of placements in-year.
  - Children & Families – reviewing costs of placements, establishment reviews, Reunification of children, and Work on Edge of Care Service proposals to identify early intervention and cost reduction.
  - Place Services – mitigations in year through further vacancy management, reducing expenditure and maximising funding opportunities.
  - Corporate – Vacancy management and some additional income.
  - Finance Sub – S106 and bad debt reviews generating one-off in year contributions to assist in reducing the in year overspend and review/reset process moving forward.
- 30 Paragraphs 57-59 below provides a summary overview of the forecast against the approved 2024/25 budget change items, including RAG rating. In addition, there is further detail per change item with accompanying commentary, as reviewed by the Council's Corporate Leadership Team, in respect of each item within **Annex 1, Section 2**.
- 31 **Annex 1: Detailed Second Financial Review 2024/25**
- **Section 1** 2024/25 Forecast Outturn
  - **Section 2** 2024/25 Approved Budget Change Items
  - **Section 3** Revenue Grants for approval
  - **Section 4** Capital
  - **Section 5** Reserves
  - **Section 6** Treasury Management

OFFICIAL

## RECOMMENDATIONS

The Finance Sub Committee to:

1. Review the factors leading to a forecast adverse Net Revenue financial pressure of £20.1m against a revised budget of £395.4m (5.1%). To scrutinise the contents of **Annex 1, Section 2** and review progress on the delivery of the MTFS approved budget policy change items, the RAG ratings and latest forecasts, and to understand the actions to be taken to address any adverse variances from the approved budget.
2. Review the in-year forecast capital spending of £157.7m against an approved MTFS budget of £215.8m, due to slippage that has been re-profiled into future years.
3. Note the available reserves position as per **Annex 1, Section 5**.
4. Recommend to Council to approve the Supplementary Revenue Estimate Request for Allocation of Additional Grant Funding over £1,000,000 as per **Annex 1, Section 3, Table 1**.
5. Recommend to Council to approve the Supplementary Capital Estimate Request for Allocation of Additional Funding over £1,000,000 as per **Annex 1, Section 4, Table 5**.
6. Note that the Adults and Health Committee will be asked to approve the Supplementary Revenue Estimate Request for Allocation of Additional Grant Funding over £500,000 up to £1,000,000 as per **Annex 1, Section 3, Table 2**.
7. Note that the Highways and Transport Committee will be asked to approve the Supplementary Capital Estimate above £500,000 up to and including £1,000,000 as per **Annex 1, Section 4, Table 4**.
8. Note the Capital Virements above £500,000 up to and including £5,000,000 as per **Annex 1, Section 4, Table 4** will be approved in accordance with the Council's Constitution.

## Background

- 32 This single view of the financial picture of the Council provides the overall financial context.
- 33 The management structure of the Council is organised into four directorates: Adults, Health and Integration; Children's Services; Place; and Corporate Services. The Council's reporting structure provides forecasts of a potential year-end outturn within each directorate during the year, as well as highlighting activity carried out in support of each outcome contained within the Corporate Plan. Budget holders are responsible for ensuring they

manage their resources in line with the objectives of the Council and within the approved budget.

- 34 For the purposes of each committee, these directorate budgets are aligned to a specific committee and the appendices to this report provides information at a level that the committee should have the ability to be able to scrutinise what is causing any variations in budget and appropriate actions to bring the council back into line in terms of managing its resources.

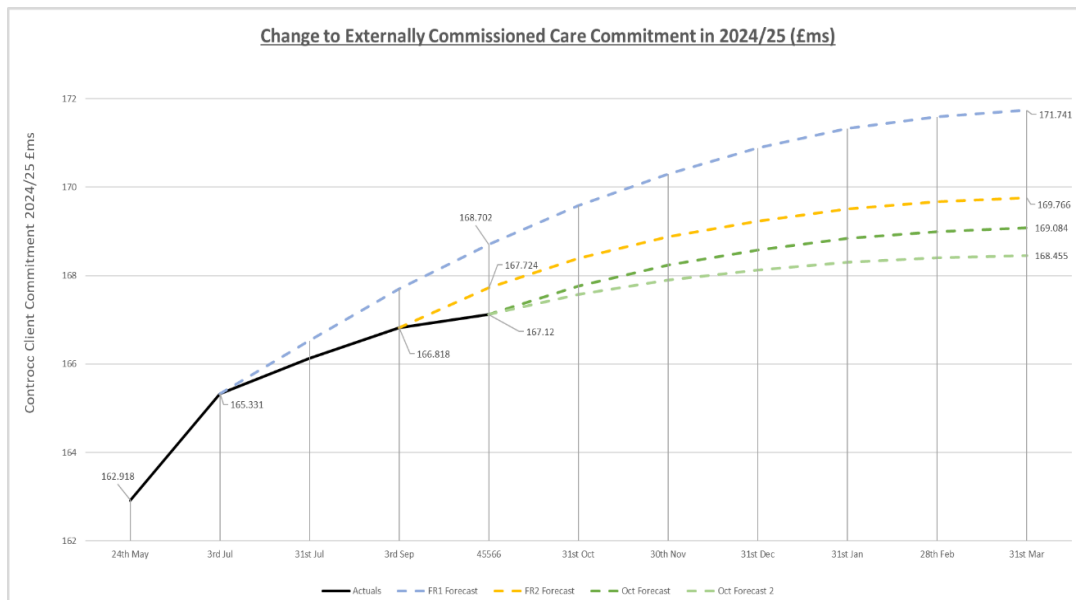
### **Key issues causing the pressures**

- 35 There are a number of key issues causing the forecast revenue overspend, including:
- Ongoing adverse effects of the extended period of high inflation and interest rates;
  - Continued increasing demand and complexity of care beyond the levels that had been previously identified;
  - Increase in staff costs, including use of agency staff and impact of National Living Wage which also impacts on our third party commissioned contracts;
  - Increased borrowing costs associated with the unfunded Dedicated Schools Grant (DSG) deficit;
  - Non delivery of some previously agreed savings and/or income targets;
  - The financial impact of investment in transformation and improvement activity over the medium term.

### **Specific commentary on the forecast outturn position by Committee**

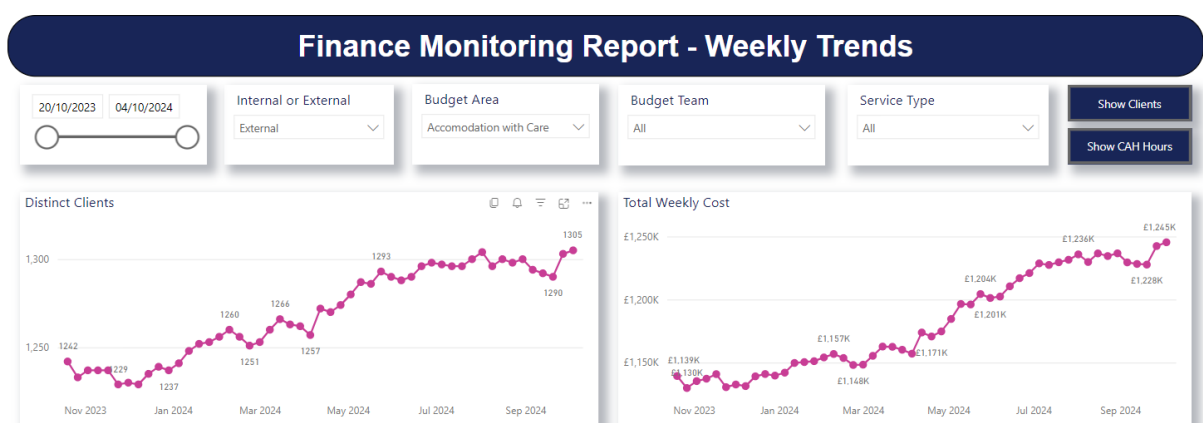
#### **Adults and Health adverse variance of £20.7m**

- 36 The Adults, Health and Integration budget is forecast to overspend by £20.7m. The £20.7m is primarily driven by an overspend of £22.5m linked to care costs and pressures on staffing of £3.1m. These pressures are reduced by a favourable variance in client income of £3.8m, and other mitigations totalling £1.1m. The key drivers of forecast expenditure remain price increases, staff costs and increase in complexity.
- 37 Although the forecast has not changed since FR1 there is more certainty about the projections and the delivery of in-year mitigations, including a reduction in the forecast number of placements in-year as shown in the graph below.

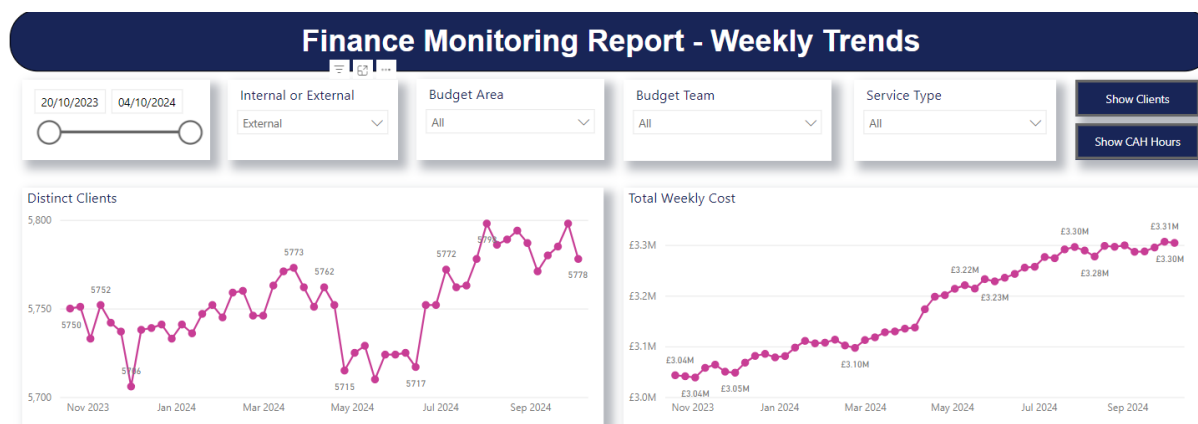


- 38 As noted previously the key driver of expenditure in adult social care is the number of people in receipt of care and the cost of each individual's care. The forecast has stabilised because we believe we will make fewer new placements in the second half of the year than we made in the first half of the year.
- 39 There is close alignment between the work being undertaken to manage budget pressures and the transformation plan. There will be some impact in-year including in respect of pricing, the focus on the review of supported living services, and services to support people at home. However, there are also risks including the reduction in the number of agency staff which has led to an increase in waiting times for services and disputes with providers in respect of price increases.

## Residential and Nursing placements for 65+



## All Service Users in Adults services



### Children and Families adverse variance of £5.4m

- 40 At the end of the last financial year the outturn for Children and Families was an overspend of £8.2m. The Medium-Term Financial Strategy included growth to address the pressures that were emerging throughout 2023/24. The costs of children's social care are a concern for many local authorities and not unique to Cheshire East. The Second Financial Review for 2024/25 reflects a £5.4m in-year pressure.

The key pressure areas for the directorate include:

- 41 Children's social care placements (£2.6m adverse variance) where the complexity of children in care has continued to increase and the number of children in care has increased from 528 at April 2024 to 555 at October 2024 (compared to a decrease from 586 at April 2023 to 573 at June 2023). Placement costs are increasing by significantly more than inflation and more than was projected for growth in-year.
- 42 The use and cost of agency staff in children's social care to cover vacancies, sick absence, and maternity leave.
- 43 The number of staff is greater than the planned establishment to ensure we are able to meet our statutory needs. Work is underway to ensure the staffing structure is suitably funded and factored into the MTFS for 2025/26.
- 44 Home to school transport costs (£0.3m adverse variance) – where a mix of increasing numbers of pupils with an education, health and care plan (EHCP), and increasing fuel costs have seen overall costs rise.
- 45 Schools Catering (£0.5m adverse variance) – where the costs of the service are above the current charged income level and base budget.
- 46 Work is underway in the services to look at mitigating actions which can be taken to reduce this forecast position in-year, and these pressures will be considered as part of the developing MTFS for 2025/26. These include:

- Reviewing costs of placements as more detailed reviews are underway focusing on the expected length that some placements may need to be in place for;
- Staffing establishment reviews now scheduled on a 6 weekly basis including a review of agency staff and alternative working;
- Reunification children to be identified with targeted work in place for individual cases;
- Tracking of similar spend across teams to be held in the same place as residential and supported accommodation spend to increase overall grip and understanding;
- Work on Edge of Care Service proposals to identify early intervention that may reduce admissions and costs.

### **Dedicated School Grant (DSG)**

- 47 The key pressure on DSG relates to the high needs block where the SEND service continues to see a significant increase in the number of pupils with an EHCPs, and the associated school placement costs.
- 48 This has placed pressure on the grant used to provide funding for children with SEND in various settings and led to a £31.7m deficit in 2023/24. This adds on to the brought forward deficit of £46.9m to take the DSG Reserve to a £78.6m deficit position at the end of 2023/24.
- 49 This is an improvement on the budget gap as determined by the Council's DSG Management Plan that was reported to Children and Families Committee in April 2024 and set out the planned expenditure and income on high needs over the medium term.
- 50 The current forecast is showing an in-year deficit of £41.5m which would increase the overall deficit to £120.1m.

### **Corporate Policy adverse variance of £2.4m**

- 51 The Corporate Services Directorate has a net budget of £41.7m. At Second Finance Review (FR2), the budget is forecast to overspend by £2.4m compared to a £23,000 overspend at First Finance Review (FR1). The main reason for this change is that the forecast cost of the Transformation Programme (£2.8m) has now been included within Corporate Services. Without this, the forecast would be a £0.5m underspend. It also must be noted that, following a recent review of staffing establishments, there are pending staffing budgets realignments to be actioned which will change individual service forecasts but not the overall figure for Corporate Services. There is a compensating underspend in central budgets reflecting the way in which this transformation work is being funded.

- Vacancy management in Corporate Services has resulted in the majority of services forecast an underspend on staffing budgets totalling £2.1m (£2m at FR1);
- Vacancy management has been combined with tighter control on non-pay spending across all services which is achieving a forecast underspend of £0.7m; and
- additional income of £0.3m is forecast in the Registrations Service.
- However, these underspends have been offset by the following:
- forecast spend of £2.8m on the Transformation Programme. The cost of the programme will be met from reserves or use of flexible capital receipts, the financial impact of these are shown elsewhere in the accounts;
- a forecast £1.3m under-recovery of Rent Allowances;
- a forecast overspend of £0.4m on the Transactional Service Centre (TSC), hosted by Cheshire West and Chester, mainly due to the additional costs of the stabilisation programme which has been put in place to improve the performance of the service and recognises the need to change the way in which Unit4 is used. This was an issue highlighted in the Corporate Peer Review that needs significant attention;
- a £0.5m shortfall in charging staff time to capital projects within ICT Strategy. This partially offsets savings from vacancy management within ICT Strategy included in the vacancy management figure above, and a forecast balanced position in ICT Shared Service - this is an improvement over the £0.1m overspend due to lower than budgeted project income and schools recharge income reported at FR1;
- There is a forecast overspend of £0.3m (£0.4m at FR1) in Accountancy mainly due to additional costs including Bank Charges and External Audit fees; and
- a staff budget pressure of £0.1m across Corporate Services relating to the estimated impact of the latest pay award offer versus the amount included in the MTFS.

#### **Place Directorate favourable variance of £4.0m**

- 52 Overall, the Place Directorate is forecasting an underspend of £4m at the second Financial Review stage against a £92.5m budget. Pressures from reducing planning application income (£0.5m), increased waste collection and disposal costs (£0.7m) and yet to be secured savings against leisure (£0.2m) have been mitigated through further vacancy management, reducing expenditure and maximising funding opportunities.



### **Economy & Growth favourable variance of £3.3m**

- 53 Growth and Enterprise Directorate and Place Directorate are forecasting an underspend of £3.3m against a net budget of £28.1m which is a £0.7m improvement on the FR1 position. The key reasons for the underspend are:
- Facilities Management: there is a £1.9m underspend forecast. This includes pressures against maintenance budgets of £0.5m (additional pressures and delivery of savings), costs of workplace initiatives and equipment of £0.5m, the transfer of underspends to offset Place MTFS targets across the Directorate £0.6m and these have been offset by:
    - Savings against gas and electricity compared to much higher budgeted costs £3.1m.
    - Business rates underspend of £0.1m due to revaluations and appeals.
    - Underspends from vacancy management £0.3m.
  - Economic Development: £0.3m underspend from vacancy management, reduced supplies £0.1m and increased income £0.1m.
  - Housing: £0.5m underspend from vacancies and extra grant funding.
  - Green infrastructure and Cultural Economy £0.4m due to vacancies.

### **Environment & Communities favourable variance of £0.1m**

- 54 Environment and Neighbourhood Services is forecasting an underspend of £0.1m against a net budget of £48.4m. This is a £0.7m improvement from FR1. The key reasons for the forecasting underspend are:
- Development Management: £0.4m overspend reflecting pressures from a shortfall in income from planning applications £0.5m and pressures on supplies and services of £0.1m. These are offset by vacancy management £0.1m and funding the one-off costs of the new planning system £0.1m from reserves.
  - Environmental – Commissioning: ANSA reporting a £0.1m overspend overall including pressures from the ANSA contract of net £0.2m and Cheshire East pressures from recycling costs of £0.4m. These are being offset by the use of the ASDV reserve of £0.5m.
  - Libraries: £0.1m overspend including pressures of £0.5m from the delivery of the MTFS savings which is offset by £0.3m vacancy management and £0.1m underspend from MTFS growth for exploring a charitable trust model. This is an improvement of £0.1m since the FR1 position due to additional vacancies.
  - Leisure Commissioning: £0.2m overspend (delivery of MTFS savings) unchanged from FR1.



- Other service issues: £0.9m underspend, which is an improvement of £0.1m on the FR1 position:
  - Building Control: £0.2m underspend (£0.2m building control offset by £0.4m vacancies).
  - Local Land Charges and Planning Support: £0.2m underspend from vacancies.
  - Strategic Planning: £0.3m (£0.1m vacancy management plus £0.2m delayed Local Plan costs).
  - Regulatory Services: £0.2m (£0.3m vacancies offset by £0.1m CCTV costs).

### **Highways & Transport favourable variance of £0.6m**

55 Highways & Infrastructure are forecasting an underspend of £0.6m against a net budget of £16m. The key reasons for the underspend are:

- Car Parking: £0.4m underspend through vacancies of £0.1m and increased income of £0.3m.
- Strategic Transport: £0.1m underspend from vacancies.
- Rail and Transport Integration: £0.1m underspend from vacancies.

### **Finance Sub favourable variance of £4.5m**

56 Finance Sub Committee are reporting a positive variance of £4.5m against a revised net budget of £30.0m.

- Financing and Investment £0.3m net pressure reflecting £1.4m increased cost of interest payments on borrowing offset by £1.1m increased interest receipts from investments.
- Reserves use of £3.5m (net change from MTFS) reflects £0.5m additional Flexible Capital Receipts offset by £1m reduction in available Capital Financing Reserve at outturn compared to forecast balance reflected in the February 2024 MTFS. There is also an additional £4m use of the General Fund reserve forecast to fund transformation activities.
- There is a further £1.2m positive variance as a result of in year reviews of S106 balances/schemes and bad debt. The S106 Review identifying a one off contribution in year where work has been completed in prior years but has not been reflected in transferring money from S106 into the general fund, £0.5m initially reflected at FR2 with potential for further increased contributions at FR3; £0.8m reduction in the Adult Social Care bad debt provision, as referred to in para 74 below.

## Progress on delivery of the 2024/25 approved budget change items

- 57 Table 5 presents a summary of the progress on the delivery of the 2024/25 approved budget change items. For items rated as Amber these are for items where there are risks and/or mitigating actions in place. For items rated as red these are for items where services are projecting an adverse variance and there is risk of in year non delivery/achievement. New mitigation items have also been included that have come forward since the approval of the MTFS to help the in-year position where identified.
- 58 As the green and blue columns show, £21.5m of the budget change items are either delivered or on track to be delivered or even exceed in some cases. However, there is also a pressure of £59.3m as shown in the red column that has a high risk of not being achieved within this financial year. There are new in year mitigations of £16.8m, unrelated to the change item rows that has been identified to assist the outturn position. The table below summarises the progress by Committee:

**Table 5: Summary of the progress on the delivery of the 2024/25 approved budget change items**

Committee	Approved Change Budget £'000	Forecast Outturn £'000	Completed £'000	Could Exceed £'000	Green £'000	Amber £'000	Red £'000	Mitigations £'000
Adults & Health	1,136	21,900	-2,723	0	-9,482	0	37,468	-3,363
Children & Families	9,909	15,311	922	0	-856	273	15,751	-779
Corporate Policy	489	2,866	-173	0	2,013	0	1,581	-555
Economy & Growth	3,316	41	-61	0	3,861	38	690	-4,487
Environment & Communities	-52	-178	-2,220	-1,480	3,273	-1,523	3,510	-1,738
Finance Sub	-19,667	-24,082	600	0	-19,348	0	0	-5,334
Highways & Transport	4,869	4,267	2,488	0	1,700	305	328	-554
<b>TOTAL</b>	<b>-</b>	<b>20,124</b>	<b>-1,167</b>	<b>-1,480</b>	<b>-18,839</b>	<b>-907</b>	<b>59,328</b>	<b>-16,811</b>

- 59 A complete list of all approved budget change items, with progress noted against each item, can be found in **Annex 1, Section 2**.

## Revenue Grants for Approval

- 60 Approvals for Supplementary Revenue Estimates for allocation of additional grant funding are detailed in **Annex 1, Section 3**.

## Reserves Position

- 61 On 1 April 2024, Earmarked Reserves totalled £32.278m and the General Fund Reserve Balance totalled £5.580m. Of the total earmarked reserves, more than £22m (70.5%) will be spent in 2024/25, on supporting the revenue budget for 2024/25.
- 62 Table 6 and 7 shows the forecast level of Earmarked and General reserves by the end of 2024/25.

**Table 6: Earmarked Reserves**

Earmarked Reserves by Committee	Opening Balance 01 April 2024 £000	Drawdowns to General Fund £000	Approved Movement Forecast £000	Additional Drawdown Requests* £000	Closing Balance Forecast 31 March 2025 £000
Adults and Health	5,226	(2,795)	(110)	0	2,321
Children and Families	1,724	0	(1,593)	(131)	0
Corporate Policy	20,773	(6,551)	(2,830)	(4,545)	6,847
Economy and Growth	2,777	(662)	(1,004)	(765)	346
Environment and Communities	870	(390)	(402)	(78)	0
Highways and Transport	908	(205)	(415)	(288)	0
<b>EARMARKED RESERVES TOTAL</b>	<b>32,278</b>	<b>(10,603)</b>	<b>(6,354)</b>	<b>(5,807)</b>	<b>9,514</b>

\* All 'Additional Drawdown Requests' are subject to approval.

\* Total excludes schools' balances

**Table 7: General Fund Reserve**

General Fund Reserve	Opening Balance 01 April 2024 £000	Drawdowns to General Fund £000	Approved Movement Forecast	Additional Forecast Movement £000	Closing Balance Forecast 31 March 2025 £000
General Fund Reserve	5,580	(1,051)	0	(4,043)	486
<b>GENERAL FUND RESERVE TOTAL</b>	<b>5,580</b>	<b>(1,051)</b>	<b>0</b>	<b>(4,043)</b>	<b>486</b>

- 63 At FR1 stage the closing balance at 31 March 2025 in the Council's General Fund Reserve was forecast to be £4.5m. However, at the FR2 stage, a further £4m transformational spend has been included within the service forecasts which will be funded from General reserves, reducing the forecast balance to £0.5m. If it is possible to identify additional capital receipts these could potentially be used to capitalise this expenditure and this will remain an area that is under review.

- 64 The Council is currently forecast to have £9.534m of earmarked reserves at the end of the financial year 2024/25. Of this £2.279m can be considered ringfenced, with specific conditions limiting their use.
- 65 A full list of all earmarked reserves can be found in **Annex 1, Section 5**.

### **Dedicated Schools Grant Reserve**

- 66 The Dedicated Schools Grant (DSG) is ring-fenced funding received for: schools; high needs / special educational needs; and early years provision. In recent years there has been a pressure on the DSG high needs block where funding has not kept pace with the increasing numbers and cost of children with an Education, Health and Care Plan. This has created a deficit DSG reserve balance which is held in an unusable reserve.
- 67 The on-going pressure is regularly reviewed; at the end of 2023/24 the deficit was £78.6m and this is forecast to increase by £41.5m by the end of 2024/25. This is an improvement on the Council's DSG Management Plan approved in April 2024, which sets out the planned expenditure and income on high needs over the medium term. The DSG Management Plan is currently being updated and will be reported to Committee on completion.

**Table 8: Dedicated Schools Grant**

<b>Dedicated Schools Grant Deficit</b>	<b>£m</b>
Deficit Balance Brought forward	<b>78.6</b>
Additional In-year Pressures	<b>41.5</b>
<b>Deficit Balance at 31 March 2025</b>	<b>120.1</b>

### **Debt**

- 68 Sundry debt includes all invoiced income due to the Council except for statutory taxes (Council Tax and Non-Domestic Rates). The balance of outstanding debt at 30<sup>th</sup> September 2024 has increased by £0.516m since FR1 (end of July 2024).
- 69 Annually, the Council raises invoices with a total value of over £80m. Around a quarter of the Council's overall sundry debt portfolio relates to charges for Adult Social Care, the remainder being spread across a range of functions including Highways, Property Services, Licensing and Building Control.
- 70 The Revenue Recovery team (using their experience gained in collecting Council Tax and Non-Domestic Rates) engage with services to offer advice and assistance in all aspects of debt management, including facilitating access to debt collection services (currently provided by Bristow & Sutor).

- 71 After allowing for debt still within the payment terms, the amount of outstanding service debt at the end of September 2024 was £17.8m.
- 72 The total amount of service debt over six months old is £10.5m; split as £9m of Adult Social Care debt and £1.5m of Sundry Debt. A provision of £6.8m was made at year ended 31st March 2024 to cover doubtful debt in the event that it needs to be written off. There is an ongoing in year review of the Bad Debt provision which has to date focussed on Adult Social Care debt, has identified a forecast £0.8m reduction in the provision in 2024/25, reflected in the FR2 position.
- 73 The level of Adult Social Care debt can fluctuate depending on when in the month the snapshot is taken, for example if it is before or after the Direct Debit income is received and allocated. The debt also has different levels of risk depending on the type of debt. For example, around £3.5m is linked to deferred arrangements which is debt that is secured on property or assets, and therefore carries a low risk. There is also around £5m of debt which is deemed to be lower risk as its linked to areas such as probate, property sales or deputyship. As noted above, the current review of Debt provision for Adult Social Care has identified an £0.8m reduction in the ASC debt provision having reviewed the provision process across the 3 main categories of ASC all of which have distinct provision calculations. Further work is ongoing and will extend to wider Council debt throughout the review.
- 74 The Highways position for outstanding debt is consistent throughout the year. The debt is generally made up of three elements: the movement of funds from Cheshire West and Chester Council and Warrington Borough Council in relation to the Cheshire Road Safety Group (these are settled quickly); third party claims for damage to the highway; and permit fees. The third party claims are often paid in instalments.

The previous outturn positions are:

- 31 March 2024 Outstanding debt £1.6m, over 6 months old £0.7m.
  - 31 March 2023 Outstanding debt £1m, over 6 months old £0.5m
- 74 The Council has robust processes in place to ensure that all outstanding debt is chased up (where commercially viable) and, where necessary, payment plans are put in place with advice from Legal Services.

**Table 9 – Debt Summary as at 30<sup>th</sup> September 2024**

	Outstanding Debt £000			Over 6 months old £000		
	FR1	FR2	Increase / (Decrease)	FR1	FR2	Increase / (Decrease)
<b>Adults and Health Committee</b>						
Adults, Public Health and Communities	14,534	14,967	433	9,091	9,060	(31)
<b>Children and Families Committee</b>						
Children's Social Care (Incl. Directorate)	182	189	8	14	-	(14)
Prevention and Early Help	72	69	(3)	(7)	(7)	-
Schools	22	17	(5)	2	2	0
<b>Highways and Transport Committee</b>						
Highways and Infrastructure	1,189	1,115	(75)	751	760	9
<b>Economy and Growth Committee</b>						
Growth and Enterprise	704	740	37	393	394	0
<b>Environment and Communities Committee</b>						
Environment and Neighbourhood Services	355	398	43	209	215	7
<b>Corporate Policy Committee</b>						
Finance and Customer Services	109	135	25	73	69	(3)
Governance and Compliance	37	(1)	(37)	-	-	-
Human Resources	8	-	(8)	1	-	(1)
ICT	119	217	98	1	2	2
<b>Total</b>	<b>17,331</b>	<b>17,846</b>	<b>516</b>	<b>10,527</b>	<b>10,496</b>	<b>(31)</b>

## Council Tax and Business Rates

### Council Tax

- 75 **Table 10** details each precepting authorities share of the budgeted collectable rates income.

<b>Table 10 Share of Council Tax Collectable Rates</b>	<b>Band D Charge</b>	<b>Collectable Rates £m</b>
<b>Cheshire East Council</b>	<b>1,792.59</b>	<b>287.1</b>
Town and Parish Councils	71.57	11.5
Cheshire Police and Crime Commissioner	262.94	42.1
Cheshire Fire Authority	90.09	14.4
<b>Total</b>	<b>2,217.19</b>	<b>355.1</b>

- 76 The collectable rates valuation is based on the assumption that of the total amount billed, at least 99% will be collected. **Table 11** demonstrates that, excluding a slight reduction during the Covid-19 pandemic, the target to collect at least 99% of Council Tax within three years continues to be achieved.

<b>Table 11 Council Tax Collection Rates</b>	<b>2020/21 %</b>	<b>2021/22 %</b>	<b>2022/23 %</b>	<b>2023/24 %</b>	<b>2024/25 %</b>
After 1 year	97.4	97.8	98.2	98.0	*55.58
After 2 years	98.6	98.5	98.8	**	**
After 3 years	98.9	99.0	**	**	**

\* 2024/25 rate is up to 30<sup>th</sup> September 2024.

\*\* Data is not yet available.

- 77 After accounting adjustments, the Council Tax Collection Fund is forecasting a £0.080m surplus for 2024/25, of which, £0.067m is attributable to Cheshire East Council. This surplus will be paid out in 2025/26 and will be held in the Collection Fund Earmarked Reserve until such time.

### Non-Domestic Rates (NDR)

- 78 Collectable rates are distributed between Cheshire East Council (49%), Cheshire Fire Authority (1%), and Central Government (50%).
- 79 Non-domestic Rates valuations for 2024/25 were set out in the NNDR1 return to Central Government in January 2024. Any variance to this forecast is included in the following years' NNDR1 return and any gain or loss will be recovered in 2025/26. The total Net Rates Payable into the Collection Fund was forecast at £155.7m.
- 80 **Table 12** demonstrates that the target to collect at least 99% of Non-Domestic Rates within three years continues to be achieved.

<b>Table 12 Non-Domestic Collection Rates</b>	<b>2020/21 %</b>	<b>2021/22 %</b>	<b>2022/23 %</b>	<b>2023/24 %</b>	<b>2024/25 %</b>
After 1 year	92.4	95.6	98.2	97.7	*56.43
After 2 years	97.4	98.3	98.8	**	**
After 3 years	99.0	99.2	**	**	**

\* 2024/25 rate is up to 30<sup>th</sup> September 2024.

\*\* Data is not yet available.

- 81 After accounting adjustments, the Non-Domestic Rates Collection Fund is forecasting a £2.1m deficit for 2024/25, of which, £1.0m is attributable to Cheshire East Council. This deficit will be repayable in 2025/26 and will be managed through the Collection Fund Earmarked Reserve.

### Treasury Management Strategy update

- 82 Treasury Management income to 30 September 2024 is £1.5m which is higher than the budgeted £0.9m. However, borrowing costs are also higher than budgeted at £9.2m compared to budget of £8m. This is caused by a combination of increasing interest rates with an increased borrowing requirement. From the projected cash flows for the remainder of 2024/25 the net additional financing costs (borrowing less investment interest) is expected to be £0.7m in excess of that budgeted.
- 83 Interest rates have seen substantial rises over the last two years which has significantly increased the cost of borrowing. The expectation is that borrowing costs will start to fall although market uncertainty and tightening liquidity in the markets suggests we will not benefit from lower rates until 2025/26.



- 84 At the moment, cash shortfalls are generally being met by temporary borrowing from other local authorities which for a number of years has been considerably cheaper than other sources of borrowing and allowed the Council to keep financing costs low. The cost of these loans is currently relatively high compared with longer term loans but interest forecasts suggest it is still the cheaper option in the long term. However, liquidity risk remains an issue as funds become more scarce towards year end and the request to the Government for exceptional financial support has raised credit worthiness concerns with some lenders. To reduce liquidity risk and any potential credit related penalisation on interest costs, consideration is being given to taking more longer term PWLB loans.
- 85 The cost of short term borrowing for the first six months of 2024/25 is 5.45% which is an increase from 4.82% in 2023/24. These costs are now expected to reduce as the outlook is for reducing interest rates.

### **Investment Strategy**

- 86 There have not been any material changes to the Investment Strategy since that reported at Final Outturn 2023/24, see link [Final Outturn 2023-24 Annex 1.pdf \(cheshireeast.gov.uk\)](#)

### **Consultation and Engagement**

- 87 As part of the budget setting process the Pre-Budget Consultation provided an opportunity for interested parties to review and comment on the Council's Budget proposals. The budget proposals described in the consultation document were Council wide proposals and that consultation was invited on the broad budget proposals. Where the implications of individual proposals were much wider for individuals affected by each proposal, further full and proper consultation was undertaken with people who would potentially be affected by individual budget proposals.

### **Reasons for Recommendations**

- 88 The overall process for managing the Council's resources focuses on value for money, good governance and stewardship. The budget and policy framework sets out rules for managing the Council's financial affairs and contains the financial limits that apply in various parts of the Constitution. As part of sound financial management and to comply with the constitution any changes to the budgets agreed by Council in the MTFS require approval in line with the financial limits within the Finance Procedure Rules.
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- 89 This report provides strong links between the Council's statutory reporting requirements and the in-year monitoring and management processes for financial and non-financial management of resources.

### **Other Options Considered**

- 90 None. This report is important to ensure Members of the Committee are sighted on the financial pressure the Council is facing and the activity to date to try and mitigate this issue and are given an opportunity to scrutinise this activity and identify any further actions that could be taken to learn to live within our means Do nothing. Impact – Members are not updated on the financial position of the Council. Risks – Not abiding by the Constitution to provide regular reports.

### **Implications and Comments**

#### *Monitoring Officer/Legal*

- 91 The Council must set the budget in accordance with the provisions of the Local Government Finance Act 1992 and approval of a balanced budget each year is a statutory responsibility. Sections 25 to 29 of the Local Government Act 2003 impose duties on the Council in relation to how it sets and monitors its budget and require the Council to make prudent allowance for the risk and uncertainties in its budget and regularly monitor its finances during the year. The legislation leaves discretion to the Council about the allowances to be made and action to be taken.
- 92 The provisions of section 25 of the Local Government Act 2003, require that, when the Council is making the calculation of its budget requirement, it must have regard to the report of the chief finance (s.151) officer as to the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves.
- 93 The Council should therefore have robust processes in place so that it can meet statutory requirements and fulfil its fiduciary duty. It must ensure that all available resources are directed towards the delivery of statutory functions, savings and efficiency plans. Local authorities are creatures of statute and are regulated through the legislative regime and whilst they have in more recent times been given a general power of competence, this must operate within that regime. Within the statutory framework there are specific obligations placed upon a local authority to support communities. These duties encompass general and specific duties and there is often significant local discretion in respect of how those services or duties are discharged. These will need to be assessed and advised on as each circumstance is considered.
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- 94 The financial position of the Council must therefore be closely monitored, and Members must satisfy themselves that sufficient mechanisms are in place to ensure both that savings are delivered and that new expenditure is contained within the available resources. Accordingly, any proposals put forward must identify the realistic measures and mechanisms to produce those savings or alternative mitigations.
- 95 This report provides an update on progress for 2024/25 for all services.
- 96 It also provides updates and comments regarding the Council's request for Exceptional Financial Support under The Levelling-up and Regeneration Act 2023 which inserted an amended Section 12A as a trigger event within the Local Government Act 2003, in relation to capital finance risk management. The legislation also provides for risk mitigation directions to be given to the Council which limit the ability to undertake certain financial action. The limitations are based on identified risk thresholds.

*Section 151 Officer/Finance*

- 97 The Council's financial resources are agreed by Council and aligned to the achievement of stated outcomes for local residents and communities. Monitoring and managing performance helps to ensure that resources are used effectively, and that business planning and financial decision making are made in the right context.
  - 98 Reserve levels are agreed, by Council, in February each year and are based on a risk assessment that considers the financial challenges facing the Council. If spending associated with in-year delivery of services is not contained within original forecasts for such activity it may be necessary to vire funds from reserves.
  - 99 The unplanned use of financial reserves could require the Council to deliver a greater level of future savings to replenish reserve balances and / or revise the level of risks associated with the development of the Reserves Strategy in future.
  - 100 As part of the process to produce this report, senior officers review expenditure and income across all services to support the development of mitigation plans that will return the outturn to a balanced position at year-end.
  - 101 Forecasts contained within this review provide important information in the process of developing the Medium-Term Financial Strategy. Analysis of variances during the year will identify whether such performance is likely to continue, and this enables more robust estimates to be established.
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- 102 The risk associated with the scale of these challenges is that the Council could act illegally, triggering the requirement for a s.114 report from the Chief Financial Officer. Illegal behaviour in this context could materialise from two distinct sources:
1. Spending decisions could be made that exceed the available resources of the Council. This would unbalance the budget, which is unlawful.
  2. Spending decisions to restrict or hide pressures could be made that avoid an immediate deficit, but in fact are based on unlawful activity.
- 103 The consequences of the Council undermining a budget with illegal activity, or planned illegal activity, is the requirement to issue a s.114 report. Under these circumstances statutory services will continue and existing contracts and commitments must be honoured. But any spending that is not essential or which can be postponed must not take place.
- 104 Further consequences would be highly likely and could include the appointment of Commissioners from the MHCLG, and potential restrictions on the decision-making powers of local leaders.

### *Policy*

- 105 This report is a backward look at Council activities and predicts the year-end position. It supports the Corporate Plan aim Open and priority to be an open and enabling organisation.
- 106 The forecast outturn position, ongoing considerations for future years, and the impact on general reserves will be fed into the assumptions underpinning the 2025 to 2029 Medium-Term Financial Strategy.
- 107 The approval of supplementary estimates and virements are governed by the Finance Procedure Rules section of the Constitution.

### *Equality, Diversity and Inclusion*

- 108 Any equality 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.

### *Human Resources*

- 109 This report is a backward look at Council activities at outturn and states the year end position. Any HR implications that arise from activities funded by the budgets that this report deals with will be dealt within the
-

individual reports to Members or Officer Decision Records to which they relate.

### *Risk Management*

- 110 Financial risks are assessed and reported on a regular basis, and remedial action taken if required. Risks associated with the achievement of the 2023/24 budget and the level of general reserves were factored into the 2024/25 financial scenario, budget, and reserves strategy.

### *Rural Communities*

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

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

- 112 The report provides details of service provision across the borough and notes the pressure on Children in Care.

### *Public Health*

- 113 This report is a backward look at Council activities at the first review and provides the forecast year end position. Any public health 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.

### *Climate Change*

- 114 There are no direct implications for climate change.

<b>Access to Information</b>	
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Appendices:	<p><b>Annex 1 including:</b></p> <ul style="list-style-type: none"> <li>• <b>Section 1</b> 2024/25 Forecast Outturn</li> <li>• <b>Section 2</b> 2024/25 Approved Budget Change Items</li> <li>• <b>Section 3</b> Revenue Grants for approval</li> </ul>

	<ul style="list-style-type: none"> <li>• <b>Section 4</b> Capital</li> <li>• <b>Section 5</b> Reserves</li> <li>• <b>Section 6</b> Treasury Management</li> </ul>
Background Papers:	<p>The following are links to key background documents:</p> <p><a href="#">Medium-Term Financial Strategy 2024-2028</a></p> <p><a href="#">First Financial Review 2024/25</a></p>

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# **Second Financial Review 2024/25**

## **Results to end of August 2024**

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# Section 1: 2024/25 Forecast Outturn

- 1.1 Table 1 provides a service summary of financial performance based on information available as at the end of August 2024. The current forecast is that services will be £24.5m over budget in the current year.
- 2.1 It also shows that central budgets are forecast to be £4.5m under budget resulting in an overall outturn of £20.1m overspend against a net revenue budget of £395.4m, an improvement of £6.5m from FR1.
- 3.1 The overall revenue position does not include the impact of applying any Exceptional Financial Support.
- 4.1 The forecast outturn position is based on a full financial management review across all service and reflects the following assumptions:
  - Includes those savings that have been identified as non-achievable though the tracker on our High Level Business Cases (HLBC) with no/some alternative actions currently presented;
  - A review of the on-going impacts of adverse variances identified in 2023/24;
  - Any identified, emerging items of significance:
    - Within Adult Social Care, significant growth is forecast for care costs in line with position seen year to date, less mitigations linked to delivery of the Impower savings;
    - Includes the assumptions around additional revenue resources in Childrens Services to resource the draft improvement plan in relation to the recent OFSTED inspection;
  - Forecast impact of the proposed increased 2024/25 pay award £1.6m (unfunded);
  - Detailed review of any vacancy underspends in all areas;
  - One-off items that have been identified so far through line by line reviews and/or identification of additional funding that has been announced since the MTFS was set.
  - Mitigation activities delivered or forecast to be delivered by 31 March as reflected in paragraph 28 of the main covering report.
  - Review of Section 106 legacy budgets, the effects of which are partly reflected in the FR2 forecast out-turn as a one off contributions to reserves (to be further updated at FR3), work undertaken to date has identified an improvement (reduction) of the Council's bad debt provision of £0.8m,

Further items impacting on the level of the Council's balances are detailed in **Section 5**.

2024/25 FR2	Revised Budget  (NET)  £m	Forecast Outturn  £m	Forecast Variance  £m	Forecast Variance from FR1 to FR2  £m	Movement from FR1 to FR2  £m
<b>SERVICE DIRECTORATES</b>					
Adult Social Care - Operations	145.9	167.8	21.9	21.7	0.2
Commissioning	(8.0)	(9.1)	(1.1)	(1.0)	(0.1)
Public Health	-	-	-	-	-
<b>Adults and Health Committee</b>	<b>138.0</b>	<b>158.7</b>	<b>20.8</b>	<b>20.7</b>	<b>0.0</b>
Directorate	2.3	3.4	1.1	1.3	(0.2)
Children's Social Care	55.3	58.9	3.6	4.6	(1.0)
Education, Strong Start & Integration	35.4	36.1	0.7	1.4	(0.7)
<b>Children and Families Committee</b>	<b>93.0</b>	<b>98.4</b>	<b>5.4</b>	<b>7.3</b>	<b>(1.9)</b>
Directorate	(0.34)	(0.37)	(0.03)	(0.03)	-
Growth & Enterprise	28.4	25.2	(3.2)	(2.6)	(0.7)
<b>Economy and Growth Committee</b>	<b>28.1</b>	<b>24.8</b>	<b>(3.3)</b>	<b>(2.6)</b>	<b>(0.7)</b>
Environment & Neighbourhood Services	48.4	48.3	(0.1)	0.6	(0.7)
<b>Environment and Communities Committee</b>	<b>48.4</b>	<b>48.3</b>	<b>(0.1)</b>	<b>0.6</b>	<b>(0.7)</b>
Highways & Infrastructure	16.0	15.4	(0.6)	(0.5)	(0.1)
<b>Highways and Transport Committee</b>	<b>16.0</b>	<b>15.4</b>	<b>(0.6)</b>	<b>(0.5)</b>	<b>(0.1)</b>
Directorate	1.4	1.2	(0.2)	(0.2)	(0.0)
Finance & Customer Services	12.2	14.0	1.8	1.9	(0.1)
Transformation	-	2.8	2.8	1.9	0.9
Governance & Compliance Services	10.9	9.6	(1.3)	(1.2)	(0.1)
Communications	0.7	0.7	(0.0)	(0.0)	0.0
HR	2.4	2.1	(0.3)	(0.3)	(0.0)
ICT	12.2	11.9	(0.3)	(0.1)	(0.2)
Policy & Change	2.0	1.8	(0.1)	(0.0)	(0.1)
<b>Corporate Policy Committee</b>	<b>41.8</b>	<b>44.2</b>	<b>2.4</b>	<b>0.0</b>	<b>2.4</b>
<b>TOTAL SERVICES NET EXPENDITURE</b>	<b>365.3</b>	<b>389.9</b>	<b>24.5</b>	<b>25.6</b>	<b>(1.1)</b>
<b>CENTRAL BUDGETS</b>					
Capital Financing	31.7	32.0	0.3	0.4	(0.1)
Transfer to/(from) Earmarked Reserves	(13.0)	(16.5)	(3.5)	0.6	(4.1)
Parish Precepts & Other Operating Expenditure	11.4	10.1	(1.3)	(0.1)	(1.2)
<b>Finance Sub-Committee - Central Budgets</b>	<b>30.0</b>	<b>25.6</b>	<b>(4.5)</b>	<b>0.9</b>	<b>(5.4)</b>
<b>TOTAL NET EXPENDITURE</b>	<b>395.4</b>	<b>415.4</b>	<b>20.1</b>	<b>26.5</b>	<b>(6.5)</b>
Business Rates Retention Scheme	(69.5)	(69.5)	0.0	-	0.0
Specific Grants	(32.4)	(32.4)	-	-	-
Council Tax	(293.5)	(293.5)	-	-	-
<b>Finance Sub-Committee - Net Funding</b>	<b>(395.4)</b>	<b>(395.4)</b>	<b>0.0</b>	<b>-</b>	<b>0.0</b>
<b>NET (SURPLUS) / DEFICIT</b>	<b>(0.0)</b>	<b>20.1</b>	<b>20.1</b>	<b>26.5</b>	<b>(6.5)</b>

## Section 2: 2024/25 Approved Budget Change Items

The following table provides up detailed commentary on the progress against the approved budget change items that were agreed as part of the budget agreed in February 2024. These are split by relevant committee.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
	<b>Adults and Health Committee</b>	<b>+1.136</b>	<b>+21.900</b>	<b>+20.764</b>	
1	Fees and Charges	-1.800	-1.800	0	Green – see below
2	Client Contributions Increase	-0.800	-4.649	-3.849	Green - £3.85m surplus vs client contribution budget forecasted for 2024/25. This is in addition to achieving the budgeted increase for Fees and Charges & Client Contribution increase in-year (£2.6m)
3	Working Age Adults - Prevent, Reduce, Delay	-1.467	-1.467	0	Green - Multiple activities contributing to these savings. Validation of delivery and measures being developed by SROs and Finance.
4	Older People – Prevent, Reduce, Delay	-1.566	-1.566	0	Green - Multiple activities contributing to these savings. Validation of delivery and measures being developed by SROs and Finance.
5	Market Sustainability and Workforce grant	-1.100	-1.100	0	Completed
6	Revenue grants for Adult Social Care	-2.480	-2.480	0	Completed
7	Pension Costs Adjustment	-0.493	-0.493	0	Completed
8	Investment in Adult Social Care	+7.600	+30.133	+22.533	Red – MTFS growth for Care Costs not sufficient to cover the pressure seen in 2023/24 plus the expected growth in 2024/25. Mitigations to reduce pressure reported separately.
9	Pay Inflation	+1.892	+2.104	+0.212	Red - NJC Pay Claim now approved - over spend against budget as a result of £1,290/2.5% increase. Increase compared to flat percentage budget increase of 3% within original MTFS.
10	Resettlement Revenue Grants – reversal of 2023/24 use	+0.850*	+0.850*	0	Completed
11	Adult Social Care Transformation Earmarked Reserve Release – reversal of 2023/24 use	+0.500*	+0.500*	0	Completed

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
12	Market Sustainability and Fair Cost of Care – Removal of Grant Income	-	-	-	Completed - Now a 2025/26 Item
13	Asset Management	TBC	TBC	-	Green - It is expected that the NHS will confirm their intentions for usage of one of the key CEC sites in question by September 2024. Once this is received, the business case for future usage of the site will be revisited and taken through the appropriate CEC governance procedures. The model of care in relation to high-cost adult social care and health provisions will be part of this work.
14	Investigate potential agency creation	TBC	TBC	-	Green - This proposal has been consistently delivered in relation to the usage of a Care Workers agency in all but name. Care4CE, the Council's in house care provider, has been utilising workers, both casual and agency, as a bank of workers for several years to successfully deliver operational requirements. The establishment of a CEC.
In year	Other variances to reconcile to 2024/25 FR2 forecast	0	+2.888	+2.888	
In year	Mitigations reducing the FR2 reported forecast position	0	-1.020	-1.020	

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

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets (some of the budget change items have been separated out since the publication of the MTFS)	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
	<b>Children and Families Committee</b>	<b>+9.909</b>	<b>+15.311</b>	<b>+5.402</b>	
15	Discretionary offer to children with disabilities	-0.900	-0.903	-0.003	Green - On track, project team progressing multiple improvements to redesign the service offer, ensuring consistency and efficiency.
16	Remove school catering subsidy	-0.516	-0.049	+0.467	Red - In progress, rate uplift applied from September 2024 in order to cover the costs of the service through to the end of March 2025 when it ends. However, as some schools are making their own arrangements before the end of the financial year, this will impact on the savings target.
17	Review of structure to further integrate children and families services	-1.000	-0.200	+0.800	Red - Delivery Planning in progress to address saving. Including: further Establishment review, service redesign, cross directorate risk management.
18	Reduce discretionary Post-16 Travel Support	-0.400	-0.250	+0.150	Red - Agreed by Committee so progressing, too early to confirm take-up.
19	Achieve the Family Hub model	-0.250	-0.250	0	Green - Committee approved permission to consult. Following the consultation period, a report will go back to Committee in November for a decision to move forward with the new model. Savings are not going to be delivered in year therefore alternative saving being found to cover this.
20a	Other Service Reviews – Review of commissioned services across the C&F directorate. Review of the current Domestic Abuse Service	-0.100	-0.143	-0.043	Completed.
20b	Other Service Reviews – Maximise grant allocation to cover all costs	-0.100	0	+0.100	Red - Plan to explore current / future grants to ensure where T&Cs allow, contribution to fund base costs (e.g. staffing and on costs) is maximised.
20c	Other Service Reviews – Traded services	-0.050	+0.020	+0.070	Red - Part delivered but may need to look for alternative options to cover the remaining saving for this year.
21a	Reduce Growth in expenditure – review of high cost, low outcome external residential placements	-1.000	-1.000	0	Red - Whilst work has been taking place to open CE Children's Homes and our first open is now open, with our second due in autumn/winter, our collaboration with Foster4 working well to increase our foster carers, we still are seeing more children coming into carer. There is also increasing

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets (some of the budget change items have been separated out since the publication of the MTFS)	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
					instability with the residential market,, driving up prices. Complex young people need high packages of support, which are extremely expensive. We are due to review all high cost placements and other placements to identify children for whom reunification to family would be appropriate. Processes are also in place by the Head of Provider Services to review costs being paid to providers.
21b	Reduce Growth in expenditure – increase commissioning approach to establish greater opportunities to provide accommodation for +16 young people	-0.400	-0.200	+0.200	Red - 16+ and 18+ Commissioning Plans / Market Shaping in Progress. Responding to increasing demand and complexity.
21c	Reduce Growth in expenditure – Foster Care	-0.250	-0.250	0	Amber - Developing a Delivery Plan to increase Foster Care provision.
21d	Reduce Growth in expenditure – reduced spend on expert assessment in court proceedings and services post public law proceedings	-0.250	-0.250	0	Amber - Establishing a Task & Finish Group to explore and develop processes and capacity to reduce costly legal proceedings.
22	Pension Costs Adjustment	-0.515	-0.342	+0.173	Red - Teacher's pension legacy costs are not reducing as anticipated. Completed - CEC pension reduction.
23	Growth to deliver statutory Youth Justice service, and growth to ensure budget is sufficient to meet Safeguarding Partnership duties	+0.170	+0.197	+0.027	Amber - It is incumbent upon the three statutory safeguarding partners, the police, health and the Local Authority, to ensure that adequate funding is allocated to the Children's Safeguarding Partnership so it can fulfil its statutory functions in delivering the multi-agency safeguarding arrangements. An internal audit identified the Local Authority had not reviewed its contributions to the partnership and was insufficiently contributing to the delivery of the partnership arrangements. As a result, growth was approved by committee. This has been supported by an increase in contributions from all partner agencies. A vacancy has also been held in the business unit.
24	Growth to provide capacity to deliver transformation for SEND	+0.500	+0.297	-0.203	Green.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets (some of the budget change items have been separated out since the publication of the MTFS)	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
25	Wraparound Childcare Programme (funded)	+0.587	+0.587	0	Amber - Currently reviewing sufficiency and funding details to manage delivery within budget.
25	Wraparound Childcare Programme (funded)	-0.587	-0.587	0	Amber - Currently reviewing sufficiency and funding details to manage delivery within budget.
26	Legal Proceeding - Child Protection	+0.770	+0.576	-0.194	Amber
27	Growth in School Transport budget	+0.936	+1.036	+0.100	Red.
28	Pay Inflation	+1.374	+1.915	+0.541	Red - NJC Pay Claim now approved - over spend against budget as a result of £1,290/2.5% increase. Increase compared to flat percentage budget increase of 3% within original MTFS.
29	Use of Children & Families Transformation Reserve – reversal of 2023/24 use	+1.065*	+1.065*	0	Completed.
30	Growth in Childrens Placement costs	+10.825	+12.987	+2.162	Red - Will need to be closely monitored throughout the year to ensure that funding is sufficient to meet demand and complexity.
31	Revenue costs for the Crewe Youth Zone (as above) aligned to Supporting Families Funding	-	-	-	Green
31	Early Help budget to support funding towards the Crewe Youth Zone	-	-	-	Green
32	SEND Capital Modification	TBC	TBC	-	Amber - Contingent upon wider asset management and associated timelines. Extensive work underway to plan and progress development opportunities. Captured as part of the Capital Program reported to Committee.
33	Childrens Social Work Bank	TBC	TBC	-	Red - Various options currently being explored as part of wider C&F Establishment review and potential peripatetic resource options.
34	Safe Walking Routes to School	TBC	TBC	-	Green - Features as part of School Transport Programme.
35	Withdrawal of the CEC School Meals Service	TBC	TBC	-	Green - Features as part of School Catering subsidy project - CF2428-16.
In year	In-year emerging variance Education, Strong Start and Integration	0	-0.779	-0.779	Green. Underspend relates to vacancy management, reduced spend and income generation across services.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets (some of the budget change items have been separated out since the publication of the MTFS)	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
In year	In-year emerging variance Children and Families Directorate	0	+0.165	+0.165	Red. Overspend relates to supplier compensation payment, external Quality Assurance Agency costs and cost of establishment.
In year	In-Year emerging variance Children's Social Care	0	+1.669	+1.669	Red. Overspend mainly relates to staffing costs.

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



MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets (some of the budget change items have been separated out since the publication of the MTFS)	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
	<b>Corporate Policy Committee</b>	<b>+0.489</b>	<b>+2.966</b>	<b>+2.477</b>	
36	Reduce leadership and management costs	-0.540	-	+0.540	Red - The feedback from the DMA review is that senior management vacancies will require recruitment to in order to complete the complement of Corporate Managers. In year vacancy savings will continue but will be time limited. There is potential to increase costs by additional management support during transformation. This will result in increased budget pressure. This pressure is being mitigated through the four in-year items at the end of this table. Most of those will be permanent and used to deliver this saving.
37	Close the Emergency Assistance Scheme	-0.220	-0.220	0	Completed
38	Reduce election costs and increase charges where possible	-0.150	-0.150	0	Green - The proposal is to make a payment during 2024/25 of £70k-£80k from the existing election account, as part of this one-off saving. The remainder will be delivered by reducing the sum which would normally be paid into the election reserve. This might be mitigated in the year of the next local elections by monies which will be raised by charging town and parish councils for their elections in 2027. However, this will not be sufficient and will be likely to lead to the need for a supplementary estimate.
39a	Accelerate Digital Transformation (ICT Operational efficiencies)	-0.100	-0.100	0	Green – third party costs have been reduced and there are plans to reduce further during the year.
39b	Accelerate Digital (Digital efficiencies)	-0.150	-0.150	0	Green – Removal of temporary budget for Solutions Architect Resource, now covered by an Earmarked Reserve.
40	Enforce prompt debt recovery and increase charges for costs	-0.150	-0.150	0	Completed - The award of costs is a matter for the Magistrates at each court hearing. However, only by exception will they vary from the level already agreed by us with the Court Manager. The approach to the Court Manager has been made and the revised level agreed. The action is therefore complete, but the financial benefits will accrue as we continue

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets (some of the budget change items have been separated out since the publication of the MTFS)	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
					the regular recovery process during the year.
41a	Other efficiencies and reductions across Corporate Services – School Subsidy (ICT)	-0.032	-0.033	-0.001	Green
41b	Other efficiencies and reductions across Corporate Services – Organisational Development	-0.100	-0.100	0	Completed
41c	Other efficiencies and reductions across Corporate Services – Registration Services	-0.050	-0.050	0	Green
41d	Other efficiencies and reductions across Corporate Services – School Subsidy	-0.018	0	+0.018	Amber - Part of the £50k School Subsidy saving - Finance team to assist in identifying options. These are listed at the end of the table.
41e	Other efficiencies and reductions across Corporate Services	-0.010	0	+0.010	Amber - Finance team to assist in identifying options. These are listed at the end of the table.
41f	Other efficiencies and reductions across Corporate Services – Printing	-0.050	0	+0.050	Amber - Finance team to assist in identifying options. These are listed at the end of the table.
41g	Other efficiencies and reductions across Corporate Services – Hybrid working / mileage	-0.050	0	+0.050	Amber – Options being considered regarding reduced travel spend including ensuring efficient planning around meeting attendance and minimising unnecessary movements across the area. This maximises efficient use of time as well for teams.
42	Pension Costs Adjustment	-0.378	-0.378	0	Completed
43	Mitigation of reduction in the Dedicated Schools Grant	+0.136	+0.136	0	Completed
44	Pay Inflation	+1.446	+1.581	+0.135	Red - NJC Pay Claim now approved - over spend against budget as a result of £1,290/2.5% increase. Increase compared to flat percentage budget increase of 3% within original MTFS.
45	Legal Services Capacity	+0.455	+0.455	0	Completed
46	ICT Review 1	+0.450	+0.450	0	Green
47	Workforce Strategy Review	TBC	-	-	Amber - There are no savings attributed to this area in 2024/2025. Opportunities to explore workforce options are being considered alongside transformation work. Any savings are likely to be realised in

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets (some of the budget change items have been separated out since the publication of the MTFS)	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
					2025/26 at the earliest. It is recommended that this item is removed from the list.
In year	Recognising the increased level of Registration service income of £350k.	0	-0.350	-0.350	This will be a permanent change to deliver the Red ranked items above.
In year	Recognising the receipt of £45k of Police and Crime Commissioner grant income.	0	-0.045	-0.045	This will be a permanent change to deliver the Red / Amber ranked items above.
In year	Taking the underspend on phones in corporate services (mobiles and rental) compared to budget.	0	-0.060	-0.060	This will be a permanent change to deliver the Red / Amber ranked items above.
In year	Additional mitigations to balance to FR1 position of +£23k for corporate incl ICT.	0	+2.130	+2.130	These will be a mix of permanent and temporary items to assist the in-year position. This includes Transformation costs.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
	<b>Economy and Growth Committee</b>	<b>+3.316</b>	<b>+0.041</b>	<b>-3.275</b>	
49	Service Restructures within Place based Services	-0.787	0	+0.787	Amber – achievement through permanent savings remains challenging without a full restructure – which is pending the LGA review. Mitigation is through offset of underspend 'in year' and proposals are to be considered to offset permanently.
50	Reduce opening hours for main offices	-0.050	-0.050	0	Completed
51	Office estate rationalisation	-0.550	-0.250	+0.300	Amber - due to the timeline for the transfer of buildings being extended. This item is being mitigated by in year savings and by the items at the end of the table which are a mix of permanent and temporary measures.
52	Tatton Park	-0.046	-0.046	0	Amber - Savings can be achieved through investment in the Tatton Vision Programme. To date this programme has achieved cumulative MTFS savings of £624k. Amber rating reflects the fact that the Tatton Vision capital programme is currently under review. Lack of investment to maintain infrastructure or develop visitor attractions is likely to reduce savings.
53	Transfer of Congleton Visitor Information Centre	-0.020	-0.020	0	Green - Transfer of Congleton VIC to the Town Council has already occurred.
54	Pension costs adjustment	-0.157	-0.157	0	Completed
55	Tatton Park ticketing and electronic point of sale (EPOS) upgrade	+0.005	+0.005	0	Green - A procurement process is currently underway to source a supplier who can ensure onsite and web-based delivery of a new system which aligns with present and future needs. Improved functionality should enable future savings delivery.
56c	West Park collection	+0.012	+0.012	0	Green - Cost for vital conservation and storage of West Park Museum collections and ongoing temporary storage requirements.
56d	CEC archives	+0.008	0	-0.008	Amber - Timescales for implementation of the Archives capital project have slipped due to grant funding decisions, with revised opening date of Spring 2026.
57	Property Information and Management System - Estates – Revenue Adjustment	+0.030	+0.031	+0.001	Completed

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
58	Housing	+0.035	+0.035	0	Green - Consultation on the Housing Restructure commences 22 May and includes the post that the funding is attributed to. The new structure will be implemented by 1 August 2024.
59	Environmental Hub Waste Transfer Station	+0.040	+0.040	0	Green - Project on track delivery Q1/2. The replacement of bay 1 in the Councils Environmental Hub Residual Waste Transfer Station building with a new design more likely to provide long-term resilience to wear and tear, to enable the continuation of waste processing at the transfer station.
60	Rural and Visitor Economy	+0.045	+0.045	0	Green - Additional revenue support is required to cover the increase in electricity charges for the Rural and Culture Economy Service to maintain existing service provision at Tatton Park and Countryside sites.
61	Minimum energy efficiency standards (MEES) - Estates - Revenue Adjustment	+0.079	+0.079	0	Amber – Prioritised negotiations with 3rd parties/tenants occupying premises being expedited to avoid delays on obtaining access for surveys, completing necessary improvement works and legally completing lease renewals.
62	Public Rights of Way Income Realignment	+0.115	+0.115	0	Completed. Adjustments made to budget forecasts 2024/25
63	Pay inflation	+0.788	+0.940	+0.152	Red - NJC Pay Claim now approved - over spend against budget as a result of £1,290/2.5% increase. Increase compared to flat percentage budget increase of 3% within original MTFS. This item is being mitigated by the items at the end of the table which are a mix of permanent and temporary measures.
64	Crewe town centre maintenance and operation	+0.650	+0.630	-0.020	Green
65	Assets - Buildings and Operational	+3.119	+3.119	0	Green
66	Landfill Site Assessments revenue adjustment - Estates – CE Owned Landfill sites (53 sites) Review and Risk Assessment completions	-	-	-	Amber - £10k cost growth in for 25/26. Second stage of the review to commence shortly. Internal capacity within Environmental Services to be identified.
67	Tatton Park Estate Dwellings Refurbishment	-	-	-	Completed - Provision for response maintenance issues for 8 onsite dwellings to ensure properties meet standards required as part of tenancy agreements and the National Trust lease.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
68	Improving Crewe Rented Housing Standards	-	-	-	Green
In year	Growth & Enterprise 2024/25 mitigations to balance back to finance review position	0	-3.672	-3.672	
In year	Place Directorate 2024/25 mitigations to balance back to finance review position	0	-0.815	-0.815	

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
	<b>Environment and Communities Committee</b>	<b>-0.052</b>	<b>-0.178</b>	<b>-0.126</b>	
69	Refresh wholly owned company overheads and contributions	-1.000	-1.500	-0.500	Green - ASDV Review recommendations have now been approved in full by Finance Sub-Committee in their role as shareholder of the wholly owned companies. The process of insourcing these services is now underway which will release an element of their reserves in year to meet this one-off contribution.
70	Strategic Leisure Review (Stage 2)	-1.305	-1.185	+0.120	Amber - Initial savings secured via committee decision on 11th March 2024. Proposals are being developed with EHL and town and parish councils to secure the residual £250k amount - dialogue is ongoing.
71	Mitigate the impact of contract inflation and tonnage growth	-0.490	-0.490	0	Completed - Mitigate the impact of contract inflation and tonnage growth.
72	Emergency reduction of Household Waste Recycling Centres (HWRC) to four core sites	-0.263	-0.200	+0.063	Amber - Full saving on basis of original HLBC will not be achieved due to introduction of mobile provision offer as a result of Full Council decision and costs associated with trial of booking system. Following implementation of temporary closures final negotiations with supply chain are nearing conclusion in relation to savings in year, which include adjustment for waste diversion. This item is being partly mitigated by the item at the end of the table which is a mix of permanent and temporary measures.
73	Libraries Strategy	-0.365	-0.302	+0.063	Amber - Development of and consultation on Libraries Strategy is now reaching a conclusion following public consultation. Need to secure committee decision to implement final Strategy (target Nov 2024) – engagement with Town and Parish Councils undertaken to shape the Strategy proposals and seek funding contributions, which is continuing and producing results. This item is being partly mitigated by the item at the end of the table, which is a mix of permanent and temporary measures, principally vacancy management.
74	Reduce costs of street cleansing operations	-0.200	-0.200	0	Green - Value of saving now reduced from ANSA Management Fee for 2024/25, proposals to achieve which include immediate reductions in service

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
					resilience, due to removal of any vacancies and under utilised fleet.
75	Reduce revenue impact of carbon reduction capital schemes	-0.336	0	+0.336	Amber – Carbon Neutral Council target deferred from 2025 to 27, as agreed at Full Council on 27.02.24, large scale prudential borrowing funded schemes spend now reprofiled to suit, however budget not sat within E&C Committee. Discussion with Corporate Financing team to re-allocate. This item is being partly mitigated by the item at the end of the table which is a mix of permanent and temporary measures.
76	Increase Garden Waste charges to recover costs	-0.045	-0.045	0	Green – Increase Garden Waste charges for the calendar year 2025 to recover costs
77	MTFS 80 (Feb 23) – Waste Disposal – Contract Inflation and Tonnage Growth (updated forecast)	+3.577	+3.977	+0.400	Green – rating due to fluctuations in waste markets relating to recyclates and continued levels of inflation, outside CEC control and not aligned to projections. Mitigation is to continue with monthly financial monitoring and detailed update of forecasting to year end, based on market intelligence from suppliers and historical seasonal trends data.
78	Pay Inflation – CEC & ASDV	+1.861	+2.397	+0.536	Red - NJC Pay Claim now approved - over spend against budget as a result of £1,290/2.5% increase. Increase compared to flat percentage budget increase of 3% within original MTFS. This item is being partly mitigated by the item at the end of the table which is a mix of permanent and temporary measures.
79	Pension Costs Adjustment	-0.151	-0.151	0	Completed
80	MTFS 90 (Feb 23) Strategic Leisure Review	+1.250	+1.250	0	Completed - Growth item budget adjustment only - replacing 2023/24 £1.3m savings target.
81	MTFS 91 (Feb 23) – Green Spaces Maintenance Review	-0.200	-0.200	0	Green - Year 2 saving - Policy now implemented and full saving secured from ANSA contract.
82	MTFS 92 (Feb 23) - Review Waste Collection Service - Green Waste	-3.150	-3.150	0	Green - Subscription levels in line with original business model.
83	Review MTFS 92 (Feb 23) Garden waste subscription financial model in line with latest subscription levels and with actual observed	-0.429	-0.429	0	Green - Continued monitoring of subscription levels and any adverse impacts is already in place, update to original business plan assumptions.



MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
	position on any waste migration				
84	MTFS 93 (Feb 23) Libraries - Service Review	-0.200	-0.200	0	Amber - Year 2 of Service Review - reduction in staffing levels have been implemented and now include vacancy management in year to ensure achievement of saving. Currently covered temporarily by vacancy savings
85	Explore a Trust delivery model for Libraries and other services	+0.150	+0.020	-0.130	Green - Growth item to cover one off costs relating to implementation of alternative delivery model(s) for libraries service. Aligned to development of Libraries Strategy.
86	CCTV – Service Efficiencies	-0.030	-0.030	0	Green – Ongoing actions to increase customer base for existing services, identification of new chargeable services/customers and service efficiency savings as well as increased fees and charges to meet the target.
87	Congleton Town Council Collaboration Agreement – Grounds Maintenance	-0.062	-0.062	0	Completed - Congleton Town Council Collaboration Agreement on Grounds Maintenance Cheshire East Contribution reduced in line with reductions in Cheshire East Maintained green space.
88	Closed Cemeteries	+0.005	+0.005	0	Completed - Inflationary adjustment to previous budget allocation only.
89	Environmental Hub maintenance	+0.023	+0.023	0	Completed - Inflationary adjustment to previous budget allocation only.
90	Review Closed Landfill Sites	+0.300*	+0.300*	0	Completed - The Council has responsibility for a number of closed landfill sites across the borough for which it holds a provision.
91	Land Charge Income Adjustment	+0.050	+0.064	+0.014	Amber - Uncertainty around implementation timescales of HMLR changes to centralise some aspects of land charges functions hence understanding of actual impact, to be regularly monitored.
92	Building Control Income Alignment	+0.203	+0.403	+0.200	Amber - Due to current national trend of downturn in planning and related building control income. To be monitored through more regular financial forecasting in service. Reforms to national planning policy recently consulted upon may have a positive impact on this position moving forward due to uplift in both volume and pace of developments coming forward. To be considered in due course following Govt announcement. This item is being partly mitigated by the item at the end of the table which is a mix of permanent and temporary measures.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
93	Local Plan Review	+0.255	+0.255	0	Completed - Budget adjustment to provide additional one-off funding towards development of new Local Plan, now commenced.
94	Planning income	+0.400	+0.910	+0.510	Amber – Forecast reduced income in year due to current national trend of downturn in planning applications and hence income. Proactively monitored through regular financial forecasting in service. Partially mitigated by continued high level of vacancies and the item at the end of the table. Recent national planning policy forms announced by Govt which were subject to a consultation process may help to alleviate the income position, but will require vacancies to be filled to cater for the likely increase in applications. To be considered as and when further announcement made.
95	Planning Service Restructure	-	-	-	Green - No action for 2024/25. Growth for 2025/26 to be kept under review.
96	Review of Household Waste Recycling Centres	+0.100	+0.100	0	Green - all activities are on track for completion on time following decision at Environment and Communities Committee on 26 September 2024 to proceed with preferred option and finalisation of new operating contract procurement process.
In year	Environment & Neighbourhood Services mitigations 2024/25 to balance back to finance review position	0	-1.738	-1.738	

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

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
	<b>Highways and Transport Committee</b>	<b>+4.869</b>	<b>+4.267</b>	<b>-0.602</b>	
97	Highway maintenance savings	-0.750	-0.750	0	Green - Savings are being achieved through: - reducing the number of cuts on grass verges from 10 to 8; - directly employing staff to carry out surveys, rather than sub-contracting; - reductions in staffing and vacancy management; and - reliance on the Council's adverse weather reserve for snow clearance. Service budgets have been reduced to reflect the savings being made.
98	Introduce annual increases to car parking charges	-0.150	-0.150	0	Green - Annual inflation adjustment to existing P&D tariffs can be implemented by 1st July 2024, in advance of bringing charges into effect in the "free towns". This is 3 months earlier than planned.
99	Pension Costs Adjustment	-0.052	-0.052	0	Completed
100	Highways	-0.031	-0.031	0	Completed - This saving was delivered by changes to response times to defects in 2023/24.
101	Safe Haven outside schools (Parking)	-0.023	-0.023	0	Red - Introduction of CCTV camera enforcement of waiting/loading restrictions at school gates on a trial basis using bespoke equipment that is type approved and proven for these purposes in order to improve road safety and increase enforcement capacity at these high risk locations.
102	Transport and Infrastructure Strategy Team - Restructure	+0.120	+0.060	-0.060	Amber - Vacancies in existing structure provide some flexibilities of resourcing and recruitment planning.
103	Pay Inflation	+0.339	+0.351	+0.012	Red - NJC Pay Claim now approved - over spend against budget as a result of £1,290/2.5% increase. Increase compared to flat percentage budget increase of 3% within original MTFS. This item is being mitigated by the item at the end of the table which is a mix of permanent and temporary measures.
104	Parking - PDA / Back Office System contract	+0.100	+0.100	0	Green - Market testing completed - exploring a direct award opportunity with implementation testing and data migration.
105	Flood and Water Management Act 2010 SuDS & SABs Schedule 3 Implementation	+0.100	+0.100	0	Green - The requirement is to be ready to implement changes when regulations are implemented nationally.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
					A training plan for existing staff has been identified. Recruitment is to be progressed.
106	Energy saving measures from streetlights	+0.242	+0.242	0	Completed - This entry was in the MTFS to cancel an unachievable saving from 2022/23. There is no further action.
107	Parking	+0.245	+0.245	0	Amber - Following decisions in January 2024, arrangements are in place to adjust existing Pay & Display tariffs from 1 July 2024 and extend pay and display to car parks in "free towns" by October 2024. Statutory consultations on Sunday and Evening charges will start in July. A trial of demand-responsive tariffs will begin with the opening of the new multistorey car park in Crewe.
108	Highways Revenue Services	+2.479	+2.479	0	Completed - This is a growth item. The growth has been factored into 2024/25 service levels and business plans. No further action.
109	Local Bus	+2.250	+2.250	0	Green
110	FlexiLink Service Improvement Plan	-	-	-	Green - A bus service review consultation is underway, including proposals relating to flexible transport. Committee received a report updating on the outcomes of the consultation and the approach to procurement on 19 September 2024.
111	Highways Depot Improvements	-	-	-	Red - This later year saving is subject to the approval of the business case for capital investment in depots. This will be reviewed during 2024/25.
112	Bus Stop Advertising Revenue Generation	-	-	-	Amber - Opportunity to shadow CWAC council's extension of the existing contract in the interim period.
In year	Highways & Infrastructure 2024-25 mitigations to balance to finance review	0	-0.554	-0.554	

MTFS Ref No	Detailed List of Approved Budget Changes – Central Budgets	2024/25 £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
	<b>Finance Sub-Committee</b>	<b>-19.667</b>	<b>-24.138</b>	<b>-4.471</b>	
113	Capital Financing - Minimum Revenue Provision	+9.508	+9.846	+0.338	Amber – assumes use of reserve of £2.135m (subject to approval). Ongoing capital review seeking to significantly reduce spend funded by borrowing.
114	Central Bad Debt Provision adjustment	+0.600	+0.600	0	Completed - budget adjustment.
115	Use of Earmarked Reserves – MTFS Reserve	+0.255	+0.255	0	Completed - budget adjustment / planned use of reserve.
115	MTFS Reserve – reversal of 2023/24 use	+1.536	+1.536	0	Completed - budget adjustment / planned use of reserve.
116	Collection Fund Reserve - Use of Earmarked Reserves	-0.834	-0.834	0	Completed - budget adjustment / planned use of reserve.
116	Collection Fund Reserve – reversal of 2023/24 use of reserves	+2.234	+2.234	0	Completed - budget adjustment / planned use of reserve.
117	Brighter Futures Transformation – reversal of 2023/24 use of reserves	+1.271	+1.271	0	Completed - budget adjustment / planned use of reserve.
118	Use of General Reserves – Fund in-year budget shortfall [NEW]	-11.654	-11.654	0	Completed - Drawn down in line with the MTFS forecast.
Amber 119	Council Tax - % increase	-13.527	-13.527	0	Green - Council tax and business rates income collection managed through the Collection Fund therefore no impact on current year funding target.
120	Council Tax – Base increase	-2.461	-2.461	0	Green - Council tax and business rates income collection managed through the Collection Fund therefore no impact on current year funding target.
121	Business Rates Retention Scheme – use of S31 compensation grants	-1.350	-1.350	0	Green - Grants to be received in line with final settlement from MHCLG.
122	Unring-fenced Grants + Revenue Support Grant	-5.245	-5.245	0	Green - Grants to be received in line with final settlement from MHCLG.
123	Council Tax and Business Rates Collection [NEW]	TBC	-	-	Initial case was to implement a working group to review council tax collection. No savings value was assigned to the case. The intention now is to bring

MTFS Ref No	Detailed List of Approved Budget Changes – Central Budgets	2024/25 £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
					forward via an informal briefing to include options around the council tax support scheme review (FS2428)
124	Council Tax Support [NEW]	TBC	-	-	Preparations to be made during 2024/25 with a view to amending the council tax support scheme in 2025/26. No value is assigned to 2024/25 as any savings/growth will be realised in 2025/26. Consultation dates / material to come via Finance Sub-Committee for summer launch. Final decision point will be December Council meeting 2024.
In year	Bad Debt Provision reduction (one off)	-	-0.839	-0.839	
In year	S106 (Estimate provisional – one off – may increase, still under review)	-	-0.452	-0.452	
In year	Increased use of reserves re Transformation spend included in Service FR2 forecasts	-	-4.034	-4.043	
In year	Adjustment to use of Earmarked reserves budgeted figure within Service Budgets	-	+0.525	+0.525	

## Section 3: Revenue Grants for approval

- 3.1. Cheshire East Council receives two main types of Government grants; specific purpose grants and general use grants. Specific purpose grants are held within the relevant service with a corresponding expenditure budget. Whereas general use grants are held in central budgets with a corresponding expenditure budget within the allocated service area.
- 3.2. Spending in relation to specific purpose grants must be in line with the purpose for which it is provided.
- 3.3. **Table 1** shows additional specific purpose grant allocations that have been received over £1m that **Council** will be asked to approve.
- 3.4. **Table 2** shows additional specific purpose grant allocations that have been received which are over £500,000 and up to £1m, and are for **Committee** approval.

**Table 1 – Council Decision**

Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding (Specific Purpose) over £1,000,000

Committee	Type of Grant	£000	Details
Children and Families – Children’s Services	Household Support Fund  (Specific Purpose)	2,200	This grant is from the Department for Work and Pensions. This is an extension to the Household Support Fund (HSF) and will cover the period from October 2024 to March 2025. The HSF is to provide crisis support to financially vulnerable households most in need.

**Table 2 – Committee Decision**

Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding (Specific Purpose) over £500,000 up to £1,000,000

Committee	Type of Grant	£000	Details
Adults and Health	Asylum Dispersal Scheme  (Specific Purpose)	770	This grant is from the Home Office (HO). Funding allocated by the Home Office for Cheshire East to support the Asylum Dispersal Scheme.



# Section 4: Capital

**Table 1: Financial Parameters for 2023/24 to 2026/27**

Parameter	Value (£m)			
	2023/24	2024/25	2025/26	2026/27
<b>Repayment of Borrowing</b>				
<b>Minimum Revenue Provision*</b>	17.5	18.8	23.2	24.9
<b>External Loan Interest</b>	14.3	18.1	16.5	15.0
<b>Investment Income</b>	(3.8)	(3.5)	(2.2)	(1.8)
<b>Contributions from Services Revenue Budgets</b>	(1.2)	(1.3)	(1.8)	(2.4)
<b>Total Capital Financing Costs</b>	<b>26.8</b>	<b>32.1</b>	<b>35.7</b>	<b>35.7</b>
<b>Use of Financing EMR</b>	<b>(7.9)</b>	<b>(2.1)</b>	<b>0</b>	<b>0</b>
<b>Actual CFB in MTFS</b>	<b>19.0</b>	<b>28.5</b>	<b>35.2</b>	<b>35.5</b>
<b>Budget Deficit</b>	<b>(0)</b>	<b>1.5</b>	<b>0.5</b>	<b>0.2</b>
<b>Capital Receipts targets*</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Flexible use of Capital Receipts</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

\*Anticipated MRP based on achieving capital receipts targets

- 1.1. The revised programme is funded from both direct income (grants, external contributions) and the Council's own resources (prudential borrowing, revenue contributions, capital reserve). A funding summary is shown in **Table 2**.
- 1.2. **Table 3** lists details of Delegated decisions up to £500,000 for noting.
- 1.3. **Table 4** lists Capital Supplementary Estimates over £500,000 and up to £1,000,000 for committee approval and Capital Virements over £500,000 and up to and including £5,000,000 that require Relevant Member(s) of CLT and Chief Finance Officer in consultation with Chair of the relevant Committee and the Chair of Finance Sub-Committee to approve.
- 1.4. **Table 5** lists Supplementary Capital Estimates over £1,000,000 which Finance Sub committee are asked to recommend to Council for approval.

Table 2: Capital Programme Update

CHESHIRE EAST COUNCIL CAPITAL PROGRAMME SUMMARY					
CAPITAL PROGRAMME 2024/25 - 2027/28					
	Forecast 2024/25 £000	Forecast 2025/26 £000	Forecast 2026/27 £000	Forecast 2027/28 £000	Total Forecast 2024-28 £000
<b>Committed Schemes - In</b>					
Adults and Health	800				800
Children and Families	32,551	25,086	16,355	17,749	91,741
Highways & Transport	46,992	36,385	27,297	126,015	236,689
Economy & Growth	43,747	32,669	44,164	61,502	182,082
Environment & Communities	13,184	17,001	3,414	22	33,621
Corporate Policy	11,962	6,627	3,173	1,834	23,596
<b>Total Committed Schemes - In Progress</b>	<b>149,236</b>	<b>117,768</b>	<b>94,403</b>	<b>207,122</b>	<b>568,529</b>
CAPITAL PROGRAMME 2024/25 - 2027/28					
	Forecast 2024/25 £000	Forecast 2025/26 £000	Forecast 2026/27 £000	Forecast 2027/28 £000	Total Forecast 2024-28 £000
<b>New Schemes</b>					
Adults and Health					0
Children and Families	1,738	7,200	5,248	3,000	17,186
Highways & Transport	895	21,842	15,051	15,051	52,839
Economy & Growth	3,145	358	0	0	3,503
Environment & Communities	2,647	4,602	1,150	0	8,399
Corporate Policy					0
<b>Total New Schemes</b>	<b>8,425</b>	<b>34,002</b>	<b>21,449</b>	<b>18,051</b>	<b>81,927</b>
<b>Total</b>	<b>157,661</b>	<b>151,770</b>	<b>115,852</b>	<b>225,173</b>	<b>650,456</b>
Funding Requirement					
<b>Indicative Funding Analysis:</b> (See note 1)					
Government Grants	96,481	81,330	71,168	114,808	363,786
External Contributions	15,402	11,784	12,642	67,855	107,683
Revenue Contributions	444	0	0	0	444
Capital Receipts	233	660	17,240	17,466	35,599
Prudential Borrowing (See note 2)	45,101	57,996	14,802	25,044	142,943
<b>Total</b>	<b>157,661</b>	<b>151,770</b>	<b>115,852</b>	<b>225,173</b>	<b>650,456</b>

**Note 1:**

The funding requirement identified in the above table does not currently represent a balanced and affordable position, in the medium term. The Council will need to transform the capital programme to reduce the number of schemes requiring Cheshire East Resources and the need to borrow. The level of capital receipts are based on a prudent approach based on the work of the Asset Management team and their most recently updated Disposals Programme.

**Note 2:**

The schemes marked \*\*and highlighted in the MTFs cannot proceed until the Capital Programme Review has been completed. Any urgent requests to continue prior to the reviews completion will require approval from the Chair of Finance Sub Committee and the S.151 Officer

**Note 3:**

Appropriate charges to the revenue budget will only commence in the year following the completion of the associated capital asset. This allows the Council to constantly review the most cost effective way of funding capital expenditure.

**Table 3: Delegated Decisions – Supplementary Capital estimates and Budget virements up to £500,000**

Committee / Capital Scheme	Amount Requested £	Reason and Funding Source
<b>Supplementary Capital Estimates that have been made up to £500,000</b>		
<b>Highways &amp; Transport</b>		
<b>Infrastructure</b>		
S106 M6 J17 Improvements	57,295	To add S106 monies received into the Programme.
Alvaston Roundabout Works	448,281	To add S106 monies received into the Programme.
<b>Total Supplementary Capital Estimates Requested</b>	<b>505,576</b>	
<b>£</b>		
<b>Capital Budget Virements that have been made up to £500,000</b>		
<b>Economy &amp; Growth</b>		
Macclesfield Indoor Market Refurbishment	243,000	To be moved from Macc on Foot, both Shared Prosperity Fund (UK) grant funded projects.
<b>Highways</b>		
Programme Management	118,320	To match budget to cost alignment, funded by virement from "Client Contract and Asset Management". All funded by Local Transport Grant.
Bridge Maintenance Minor Works	254,593	Works in relation to A523 Mill house Bridge, to be funded by virements from "Transport & Infrastructure Development Studies" (£50,000); "Client Contract and Asset Management" (£154,593); "LTP Development & Monitoring Studies" (£50,000). All funded by Local Transport Grant.
<b>Total Capital Budget Virements Approved</b>	<b>615,913</b>	
<b>Total Supplementary Capital Estimates and Virements</b>	<b>1,121,489</b>	

**Table 4: Requests for Supplementary Capital Estimates (SCEs) and Virements**

Committee / Capital Scheme	Amount Requested £	Reason and Funding Source
<b>Service Committee are asked to approve the Supplementary Capital Estimates above £500,000 up to and including £1,000,000</b>		
<b>Highways &amp; Transport</b>		
<b>Transport</b>		
Bridge Maintenance Minor Wks	602,407	Works in relation to A523 Mill house Bridge, to be funded by reimbursements in relation to insurance claims.
<b>Total Supplementary Capital Estimates Requested</b>	<b>602,407</b>	
<b>Service committee are asked to note Capital Budget Virements above £500,000 up to and including £5,000,000 for approval by Relevant Member(s) of CLT and Chief Finance Officer in consultation with Chair of the relevant Committee and the Chair of Finance Sub-Committee</b>		
<b>Highways &amp; Transport</b>		
<b>Infrastructure</b>		
Middlewich Eastern Bypass	2,243,000	} Virements from Congleton Relief Road whose revised forecasts are expected to be significantly less.
Poynton Relief Road	2,191,429	
<b>Total Capital Virements requested</b>	<b>4,434,429</b>	
<b>Total Supplementary Capital Estimates and Virements</b>	<b>5,036,836</b>	

**Table 5: Recommendations for Approval for Supplementary Capital Estimates (SCEs) and Virements**

Committee	Amount Requested £	Reason and Funding Source
<b>Finance Sub Committee are asked to recommend to Council the approval of the Supplementary Capital SCEs over £1,000,000</b>		
<b>Highways &amp; Transport</b>		
<b>Infrastructure</b>		
Burford Roundabout Works	1,389,281	To add S106 monies received against planning app 13/2471N plus any subsequently applied interest into the Programme so that initial works can take place.
<b>Total Supplementary Capital Estimates Requested</b>	<b>1,389,281</b>	
<b>Total Supplementary Capital Estimates and Virements</b>	<b>1,389,281</b>	

# Section 5: Reserves

## Management of Council Reserves

- 5.1. The Council's Reserves Strategy states that the Council will maintain reserves to protect against risk and support investment.
- 5.2. The opening balance at 1 April 2024 in the Council's General Fund Reserves was £5.6m, as published in the Council's Statement of Accounts for 2023/24.
- 5.3. At FR1 stage the closing balance at 31 March 2025 in the Council's General Fund Reserve was forecast to be £4.5m. However, at the FR2 stage, a further £4m transformational spend has been included within the service forecasts which will be funded from General reserves, reducing the forecast balance to £0.5m.
- 5.4. The current balance on reserves is insufficient in order to provide adequate protection against established and newly emerging risks, such as inflation and particularly the DSG deficit, which is projected to rise to £120.1m by year end and has been highlighted in the MTFS as having no alternative funding.
- 5.5. The Council also maintains Earmarked Revenue Reserves for specific purposes. The opening balance at 1 April 2024 was £32.3m.
- 5.6. During 2024/25, a net total of £10.6m has been drawn down to the support the in-year deficit position. A further £6.3m is being forecast to fund expenditure specifically provided for by services. These balances fall within the forecasts approved during the MTFS budget setting process.
- 5.7. Additional drawdown requests, above those forecast during MTFS, have been made by various services to support specific expenditure totalling £5.8m. These drawdowns, as detailed in the tables below, will be subject to approval by the Section 151 Officer.
- 5.8. The closing balance at 31 March 2025, is forecast at £9.5m.
- 5.9. Unspent schools' budgets that have been delegated, as laid down in the Schools Standards Framework Act 1998, remain at the disposal of the school and are not available for Council use. These balances are therefore excluded from all reserve forecasts.

**Table 1 – Reserves Balances**

Reserve	2023/24 Outturn	2024/25 Forecast
	£m	£m
General Reserves	5.6	0.5
Earmarked Reserves (Excluding Schools)	32.3	9.5
<b>Total Reserves Balance at 31st March</b>	<b>37.9</b>	<b>10.0</b>

**Table 2 - Earmarked Reserves Summary**

Committee Reserves	Opening Balance 1st April 2024 £000	Transfers to General Fund £000	Forecast Movement in Reserves £000	Additional Drawdown Requests £000	Forecast Closing Balance 31 March 2025 £000
Adults and Health	5,226	(2,795)	(110)	0	2,321
Children and Families	1,724	0	(1,593)	(131)	0
Corporate Policy	20,773	(6,551)	(2,830)	(4,545)	6,847
Economy and Growth	2,777	(662)	(1,004)	(765)	346
Environment and Communities	870	(390)	(402)	(78)	0
Highways and Transport	908	(205)	(415)	(288)	0
<b>TOTAL EARMARKED RESERVE MOVEMENT</b>	<b>32,278</b>	<b>(10,603)</b>	<b>(6,354)</b>	<b>(5,807)</b>	<b>9,514</b>

\* All 'Additional Drawdown Requests' are subject to approval.

\* Total excludes schools' balances

## Adults and Health Committee

Reserve Account	Opening Balance 01 April 2024 £000	Drawdowns to General Fund £000	Approved Movement Forecast £000	Additional Drawdown Requests* £000	Closing Balance Forecast 31 March 2025 £000	Notes
<b><u>Adults Social Care Commissioning</u></b>						
PFI Equalisation - Extra Care Housing	2,857	(2,795)	0	0	62	Surplus grant set aside to meet future payments on existing PFI contract and the anticipated gap at the end of the agreement.
<b><u>Public Health</u></b>						
Public Health Reserve	2,369	0	(110)	0	2,259	Ring-fenced underspend to be invested in areas to improve performance against key targets; including the creation of an Innovation Fund to support partners to deliver initiatives that tackle key health issues.
<b>ADULTS AND HEALTH RESERVE TOTAL</b>	<b>5,226</b>	<b>(2,795)</b>	<b>(110)</b>	<b>0</b>	<b>2,321</b>	

\* All 'Additional Drawdown Requests' are subject to approval.

## Children and Families Committee

Reserve Account	Opening Balance 01 April 2024 £000	Drawdowns to General Fund £000	Approved Movement Forecast £000	Additional Drawdown Requests* £000	Closing Balance Forecast 31 March 2025 £000	Notes
<b><u>Childrens Social Care</u></b>						
Domestic Abuse Partnership	131	0	0	(131)	0	To sustain preventative services to vulnerable people as a result of partnership funding in previous years.
<b><u>Strong Start, Family Help and Integration</u></b>						
Troubled Families Initiative	1,593	0	(1,593)	0	0	Crewe Youth Zone and ACT have been assigned funding from shared outcomes of the Supporting Families Programme.
<b>CHILDREN AND FAMILIES RESERVE TOTAL</b>	<b>1,724</b>	<b>0</b>	<b>(1,593)</b>	<b>(131)</b>	<b>0</b>	

\* All 'Additional Drawdown Requests' are subject to approval.

## Corporate Policy Committee and Central Reserves

Reserve Account	Opening Balance 01 April 2024 £000	Drawdowns to General Fund £000	Approved Movement Forecast £000	Additional Drawdown Requests* £000	Closing Balance Forecast 31 March 2025 £000	Notes
<b><u>Corporate Directorate</u></b>						To support a number of widespread projects within the Corporate Directorate.
Corporate Directorate Reserve	1,164	(935)	0	0	229	
<b><u>Finance and Customer Service</u></b>						To manage cash flow implications as part of the Business Rates Retention Scheme.
Collection Fund Management	8,154	(1,235)	(2,915)	0	4,004	
Capital Financing Reserve	4,531	0	0	(4,531)	0	To provide for financing of capital schemes, other projects and initiatives
MTFS Reserve	2,914	(741)	255	0	2,428	To support the financial strategy and risk management. £1.2m of the remaining reserve balance had previously been earmarked for future voluntary redundancy costs.
Brighter Futures Transformation Programme	490	(470)	(20)	0	0	To fund the Council's four year transformation programme and its five outcomes of Culture; Estates and ICT systems; Customer Experience, Commercial Approach and Governance.
Section 31 Revenue Grants	14	0	0	(14)	0	Unspent specific use grant carried forward into 2024/25.
<b><u>Governance and Compliance</u></b>						To settle insurance claims and manage excess costs. The full reserve has been released to the general fund to support the in-year deficit pressure.
Insurance Reserve	3,098	(3,098)	0	0	0	
Elections General	132	0	0	0	132	To provide funds for Election costs every 4 years.
Brexit Funding	13	(13)	0	0	0	Residual reserve balance has been released to the general fund to support the in-year deficit pressure.



## Corporate Policy Committee and Central Reserves Continued

Reserve Account	Opening Balance 01 April 2024	Drawdowns to General Fund	Approved Movement Forecast	Additional Drawdown Requests*	Closing Balance Forecast 31 March 2025	Notes
	£000	£000	£000	£000	£000	
<b><u>Human Resources</u></b>						
HR (CARE4CE Review, Culture Change, Pay realignment, Learning Mgt System)	59	(59)	0	0	0	Residual reserve balance has been released to the general fund to support the in-year deficit pressure.
Pay Structure (M Grade Review)	54	0	0	0	54	Created to help fund ongoing changes to pay structure.
<b><u>ICT</u></b>						
Digital Solutions Architect	150	0	(150)	0	0	New reserve created in 23/24 to fund a role for the Digital Customer Enablement programme and will be key to realising the cost savings and efficiencies across the Council from the deployment of a number of digital initiatives.
<b>CORPORATE POLICY AND CENTRAL RESERVE TOTAL</b>	<b>20,773</b>	<b>(6,551)</b>	<b>(2,830)</b>	<b>(4,545)</b>	<b>6,847</b>	

\* All 'Additional Drawdown Requests' are subject to approval.

## Economy and Growth Committee

Reserve Account	Opening Balance 01 April 2024 £000	Drawdowns to General Fund £000	Approved Movement Forecast £000	Additional Drawdown Requests* £000	Closing Balance Forecast 31 March 2025 £000	Notes
<b><u>Directorate</u></b>						
Place Directorate Reserve	1,164	0	(473)	(385)	306	To support a number of widespread projects within the Place Directorate.
Investment (Sustainability)	610	0	(427)	(143)	40	To support investment that can increase longer term financial independence and stability of the Council.
<b><u>Growth and Enterprise</u></b>						
Legal Proceedings	212	0	(104)	(108)	0	To enable legal proceedings on land and property matters.
Investment Portfolio	534	(534)	0	0	0	The full reserve has been released to the general fund to support the in-year deficit pressure.
Homelessness & Housing Options - Revenue Grants	129	0	0	(129)	0	Grant committed for the purchase and refurbishment of properties to be used as temporary accommodation to house vulnerable families.
Tatton Park Trading Reserve	128	(128)	0	0	0	The full reserve has been released to the general fund to support the in-year deficit pressure.
<b>ECONOMY AND GROWTH RESERVE TOTAL</b>	<b>2,777</b>	<b>(662)</b>	<b>(1,004)</b>	<b>(765)</b>	<b>346</b>	

\* All 'Additional Drawdown Requests' are subject to approval.

## Environment and Communities Committee

Reserve Account	Opening Balance 01 April 2024 £000	Drawdowns to General Fund £000	Approved Movement Forecast £000	Additional Drawdown Requests* £000	Closing Balance Forecast 31 March 2025 £000	Notes
<b><u>Environment and Neighbourhood Services</u></b>						
Strategic Planning	568	(281)	(287)	0	0	To meet costs associated with the Local Plan - site allocations, minerals and waste DPD.
Trees / Structures Risk Management	139	(55)	(55)	(29)	0	To help respond to increases in risks relating to the environment, in particular the management of trees, structures and dealing with adverse weather events.
Air Quality	36	0	(17)	(19)	0	Air Quality Management - DEFRA Action Plan. Relocating electric vehicle chargepoint in Congleton.
Licensing Enforcement	8	0	0	(8)	0	Three year reserve to fund a third party review and update of the Cheshire East Council Taxi Licensing Enforcement Policies.
Flood Water Management (Emergency Planning)	2	0	(2)	0	0	Relating to Public Information Works.
Neighbourhood Planning	82	(41)	(41)	0	0	To match income and expenditure.
Spatial Planning - revenue grant	13	(13)	0	0	0	Residual reserve balance has been released to the general fund to support the in-year deficit pressure.
Street Cleansing	22	0	0	(22)	0	Committed expenditure on voluntary litter picking equipment and electric blowers.
<b>ENVIRONMENT AND NEIGHBOURHOOD RESERVE TOTAL</b>	<b>870</b>	<b>(390)</b>	<b>(402)</b>	<b>(78)</b>	<b>0</b>	

\* All 'Additional Drawdown Requests' are subject to approval.

## Highways and Transport Committee

Reserve Account	Opening Balance 01 April 2024 £000	Drawdowns to General Fund £000	Approved Movement Forecast £000	Additional Drawdown Requests* £000	Closing Balance Forecast 31 March 2025 £000	Notes
<b><u>Highways and Infrastructure</u></b>						
Rail and Transport Integration	385	(185)	(200)	0	0	To support the Council's committed costs to the rail and transport networks across the borough.
Flood Recovery Works	400	0	(200)	(200)	0	To help the service manage risks such as the impact of adverse weather, specifically flooding or extensive periods where winter maintenance is required.
Highways Procurement Project	104	(20)	(15)	(69)	0	To finance the development of the next Highway Service Contract. Depot mobilisation costs, split over 7 years from start of contract in 2018.
LEP-Local Transport Body	19	0	0	(19)	0	Contribution to LEP transport studies/consultancy. Ongoing working around Transport Legacy issues.
<b>ECONOMY AND GROWTH RESERVE TOTAL</b>	<b>908</b>	<b>(205)</b>	<b>(415)</b>	<b>(288)</b>	<b>0</b>	

\* All 'Additional Drawdown Requests' are subject to approval.

# Section 6: Treasury Management

## Prudential Indicators revisions to: 2023/24 and 2024/25 – 2026/27 and future years

### Background

- 6.1. There is a requirement under the Local Government Act 2003 for local authorities to have regard to CIPFA's Prudential Code for Capital Finance in Local Authorities (the "CIPFA Prudential Code") when setting and reviewing their Prudential Indicators.

### Estimates of Capital Expenditure

- 6.2. In 2024/25, the Council estimates to spend £157.7m on capital expenditure as summarised below.

Capital Expenditure	2023/24 Actual £m	2024/25 Estimate £m	2025/26 Estimate £m	2026/27 Estimate £m	Future years £m
<b>Total</b>	136.9	157.7	151.8	115.9	225.1

Source: Cheshire East Finance

### Capital Financing

- 6.3. All capital expenditure must be financed either from external sources (government grants and other contributions), the Council's own resources (revenue reserves and capital receipts) or debt (borrowing, leasing and Private Finance Initiative). The planned financing of capital expenditure is as follows.

Capital Financing	2023/24 Actual £m	2024/25 Estimate £m	2025/26 Estimate £m	2026/27 Estimate £m	Future years £m
Capital receipts	0.1	0.2	0.7	17.2	17.5
Government Grants	61.2	96.5	81.3	71.2	114.8
External Contributions	8.8	15.4	11.8	12.7	67.8
Revenue Contributions	1.3	0.5	0.0	0.0	0.0
<b>Total Financing</b>	<b>71.4</b>	<b>112.6</b>	<b>93.8</b>	<b>101.1</b>	<b>200.1</b>
Prudential Borrowing	65.5	45.1	58.0	14.8	25.0
<b>Total Funding</b>	<b>65.5</b>	<b>45.1</b>	<b>58.0</b>	<b>14.8</b>	<b>25.0</b>
<b>Total Financing and Funding</b>	<b>136.9</b>	<b>157.7</b>	<b>151.8</b>	<b>115.9</b>	<b>225.1</b>

Source: Cheshire East Finance

### Replacement of debt finance

- 6.4. Debt is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as minimum revenue provision (MRP). Alternatively, proceeds from selling capital

assets may be used to replace debt finance. Planned MRP repayments are as follows.

Replacement of debt finance	2023/24 Actual £m	2024/25 Estimate £m	2025/26 Estimate £m	2026/27 Estimate £m	2027/28 Estimate £m
<b>Total</b>	<b>17.5</b>	<b>18.8</b>	<b>23.0</b>	<b>24.9</b>	<b>25.3</b>

Source: Cheshire East Finance

### Estimates of Capital Financing Requirement

- 6.5. The Council's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP repayments and capital receipts used to replace debt. The CFR will decrease by £2m during 2024/25. This assumes that were there has been significant forward funding of certain schemes that grants and other contributions are received in year to repay that forward funding. Based on the above figures for expenditure and financing, the Council's estimated CFR is as follows.

Capital Financing Requirement	2023/24 Actual £m	2024/25 Estimate £m	2025/26 Estimate £m	2026/27 Estimate £m	2027/28 Estimate £m
<b>Total</b>	<b>488</b>	<b>486</b>	<b>517</b>	<b>506</b>	<b>501</b>

Source: Cheshire East Finance

### Asset disposals

- 6.6. When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or to repay debt. Repayments of capital grants, loans and investments also generate capital receipts. The Council received £3.5m of capital receipts from asset sales in 2023/24 and plans to receive a further £4.8m in future years.

Capital Receipts	2023/24 Actual £m	2024/25 Estimate £m	2025/26 Estimate £m	2026/27 Estimate £m	2027/28 Estimate £m
Asset Sales	3.4	2.3	4.0	4.0	4.0
Loans Repaid	0.1	0.2	0.2	0.2	0.2
<b>Total</b>	<b>3.5</b>	<b>2.5</b>	<b>4.2</b>	<b>4.2</b>	<b>4.2</b>

Source: Cheshire East Finance

### Gross Debt and the Capital Financing Requirement

- 6.7. The Council's main objectives when borrowing are to achieve a low but certain cost of finance while retaining flexibility should plans change in the future. These objectives are often conflicting and the Council therefore seeks to strike a balance between cheap short term loans (currently available at around 4.95%) and long term fixed rate loans where the future cost is known but fixed over a period when rates are expected to fall (currently 4.99%– 5.3%).
- 6.8. Projected levels of the Council's total outstanding debt (which comprises borrowing, PFI liabilities, leases are shown below, compared with the capital financing requirement.

Gross Debt and the Capital Financing Requirement	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
	£m	£m	£m	£m	£m
Borrowing	337	374	439	454	480
PFI Liabilities	18	17	17	15	14
Total Debt	<b>355</b>	<b>391</b>	<b>456</b>	<b>469</b>	<b>494</b>
Capital Financing Req.	<b>488</b>	<b>486</b>	<b>517</b>	<b>506</b>	<b>501</b>

Source: Cheshire East Finance

- 6.9. Statutory guidance is that debt should remain below the capital financing requirement, except in the short term. As can be seen from the above table, the Council expects to comply with this in the medium term.

### Liability Benchmark

- 6.10. To compare the Council's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes that cash and investment balances are kept to a minimum level of £20m at each year end. This benchmark is currently £331m and is forecast to rise to £415m over the next four years.

Borrowing and the Liability Benchmark	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
	£m	£m	£m	£m	£m
Outstanding Debt	337	374	439	454	480
Liability Benchmark	331	355	403	412	415

Source: Cheshire East Finance

- 6.11. The table shows that the Council expects to borrow above its liability benchmark.

### Affordable borrowing limit

- 6.12. The Council is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower "operational boundary" is also set as a warning level should debt approach the limit.

	2023/24 limit £m	2024/25 limit £m	2025/26 limit £m	2026/27 Estimate £m	2027/28 Estimate £m
Authorised Limit for Borrowing	540	570	590	590	590
Authorised Limit for Other Long-Term Liabilities	18	17	17	15	14
<b>Authorised Limit for External Debt</b>	<b>558</b>	<b>587</b>	<b>607</b>	<b>605</b>	<b>604</b>
Operational Boundary for Borrowing	530	560	580	580	580
Operational Boundary for Other Long-Term Liabilities	18	17	17	15	14
<b>Operational Boundary for External Debt</b>	<b>548</b>	<b>577</b>	<b>597</b>	<b>595</b>	<b>594</b>

Source: Cheshire East Finance

### Investment Strategy

- 6.13. Treasury investments arise from receiving cash before it is paid out again. Investments made for service reasons or for pure financial gain are not generally considered to be part of treasury management.
- 6.14. The Council's policy on treasury investments is to prioritise security and liquidity over yield, that is to focus on minimising risk rather than maximising returns. Cash that is likely to be spent in the near term is invested securely, for example with money market funds, other local authorities or selected high quality banks, to minimise the risk of loss. Money that will be held for longer terms is invested more widely, including in shares and property, to balance the risk of loss against the risk of returns below inflation.

Treasury Management Investments	31/03/24 Actual £m	31/03/25 Estimate £m	31/03/26 Estimate £m	31/03/27 Estimate £m	31/03/28 Estimate £m
Short term	22	20	20	20	20
Long term	20	20	20	20	20
<b>Total Investments</b>	<b>42</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>

Source: Cheshire East Finance

- 6.15. Further details on treasury investments are in pages of the Treasury Management Strategy, reported here: [Final Outturn 2023-24 Annex 1.pdf \(cheshireeast.gov.uk\)](#)
- 6.16. Decisions on treasury management investment and borrowing are made daily and are therefore delegated to the Section 151 Officer and staff, who must act in line with the treasury management strategy approved by Council. Quarterly reports on treasury activity are reported to Cabinet as part of the Finance Update reports. The Audit and Governance Committee is responsible for scrutinising treasury management decisions.



- 6.17. Further details on investments for service purposes and commercial activities are in the Investment Strategy, reported here: [Final Outturn 2023-24 Annex 1.pdf \(cheshireeast.gov.uk\)](#)
- 6.18. Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue, offset by an investment income receivable. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e., the amount funded from Council Tax, business rates and general government grants.

Ratio of Financing Costs to Net Revenue Stream	31/03/24 Actual	31/03/25 Estimate	31/03/26 Estimate	31/03/27 Estimate	31/03/28 Estimate
Financing Costs (£m)	19.0	28.5	35.3	35.5	33.3
Proportion of net revenue stream %	<b>5.38</b>	<b>7.20</b>	<b>8.77</b>	<b>8.60</b>	<b>7.84</b>

Source: Cheshire East Finance

## Treasury Management Indicators

- 6.19. The Authority measures and manages its exposures to treasury management risks using the following indicators.
- 6.20. **Interest Rate Exposures:** This indicator is set to control the Authority's exposure to interest rate risk. The upper limit on the one-year revenue impact of a 1% rise in interest rates is:
- 6.21. The impact of a change in interest rates is calculated on the assumption that maturing loans and investments will be replaced at current rates. The Council is expected to remain a net borrower in 2024/25 so a fall in rates would lead to savings rather than incurring additional cost so a limit of £0 was set. Rates are now more likely to reduce than increase so full revenue impact of changing rates is likely to be beneficial.

Interest Rate Risk Indicator	Limit
Upper limit on one-year revenue impact of a 1% <b>rise</b> in interest rates	£2,270,000
Likely revenue impact in 2024/25 of a 1% <b>rise</b> in interest rates	£1,240,000

- 6.22. **Maturity Structure of Borrowing:** This indicator is set to control the Authority's exposure to refinancing risk. Lower limits have been set at 0%. The upper limits on the maturity structure of borrowing and the actual maturity profiles as at 30 September 2024 are:

Refinancing rate risk indicator	Upper Limit	Actual
Under 12 months	75%	68%

Refinancing rate risk indicator	Upper Limit	Actual
12 months and within 24 months	75%	1%
24 months and within 5 years	75%	6%
5 years and within 10 years	75%	12%
10 years and within 20 years	100%	5%
20 years and above	100%	8%

- 6.23. Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment. The upper limit for loans maturing in under 12 months is relatively high as short term has been considerably cheaper than alternatives and allows for LOBO loans which have the potential to be repaid early. This will be kept under review as it does increase the risk of higher financing costs in the future.
- 6.24. **Principal Sums Invested for Periods Longer than 364 days:** The purpose of this indicator is to control the Authority's exposure to the risk of incurring losses by seeking early repayment of its investments. The limits on the total principal sum invested to final maturities beyond the period end will be:

Price Risk Indicator	2024/25	2025/26	2026/27
Limit on principal invested beyond year end	£25m	£15m	£10m
Actual amounts committed beyond year end	£0m	£0m	£0m

OPEN

## **Finance Sub-Committee**

**Thursday, 7 November 2024**

### **Medium Term Financial Strategy Update 2025/26 - 2028/29 (Finance Sub Committee)**

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**Report of: Adele Taylor, Interim Director of Finance and Customer Services (s151 Officer)**

**Report Reference No: FSC/12/24-25**

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

#### **Purpose of Report**

- 1 The Medium-Term Financial Strategy (MTFS) sets out how the Council will resource the achievement of the Council Plan and is subject to consultation and approval on an annual basis. The sub-committee approved the financial assumptions underpinning the current MTFS at their meeting in June 2024, with a further funding update received in September 2024.
- 2 This report sets out progress since that time and further development activity required before the final MTFS 2025-29 is presented for approval to the budget setting Council in February 2025.
- 3 Developing the MTFS requires a wide range of stakeholder engagement. Members are key stakeholders in their capacity as community leaders, but also in their capacity as decision makers in setting the Council's budget. The Finance-Sub Committee formed a working group to scrutinise the financial assumptions underpinning the current MTFS.
- 4 Individual Committees are being asked to review the in-year budget position and consider how this performance will impact on services they are responsible for (see Second Financial Review Report on the Agenda).

- 5 Stakeholder engagement will follow when financial proposals have been considered and identified for consultation; it is planned that this will be approved at the meeting of the Corporate Policy Committee on 28 November. The January cycle of Committee meetings will be the forum to scrutinise the draft proposals put forward, alongside other feedback from consultees. All feedback will be collated and provided as evidence to the Corporate Policy Committee on 6 February 2025.
- 6 This paper is being published prior to the new Chancellor's budget on Wednesday 30 October; this has the potential of having a significant impact on some of the assumptions underpinning the MTFS and officers will need to assess the impact of any announcements made. The formal Local Government Finance settlement will follow, which will include more specific details for individual councils; this is likely to be in mid-to late December. At the meeting of Finance Sub-Committee, officers will provide an update on any potential consequences that are known at the time of the meeting itself.
- 7 Final approval of the 2025/26 budget will take place at full Council on 26 February 2025, following recommendation from the Corporate Policy Committee.

### **Executive Summary**

- 8 Financial strategies underpin how Cheshire East Council will allocate resources, achieve the Corporate Plan and provide in the region of 500 local services every day. The strategies must be affordable, based on robust estimates and balanced against adequate reserves.
- 9 There have been two previous reports to Finance Sub-Committee during 2024 setting out the budget assumptions underpinning the MTFS, including assumptions relating to funding, based on current expectations.
- 10 There has been a significant amount of work since that time to capture all the proposed budget changes required for 2025/26 and over the medium term, both from the transformation work and also outside of that programme, to ensure that a complete picture is being recorded.
- 11 The proposed budget changes put forward to date have been scrutinised in a series of officer challenge sessions to ensure accuracy, completeness and likelihood of success, to ensure that any future budget estimates are robust.
- 12 The proposed changes that have been compiled to date do not yet go far enough to balancing the budget in line with the revised funding envelope for 2025/26 as it is currently known. Further information on the coming years funding allocations and other important underpinning

funding assumptions will be announced at the Budget on 30 October, but more detail will follow, most likely as part of the Provisional Local Government Finance Settlement in late December.

- 13 The Second Financial Review (FR2) forecasts (separate report on the agenda) have shown an improvement of £6.5m compared to FR1 (reported to September committee meetings) but are still projecting an in-year adverse variance of £20.1m - this remains a significant financial challenge for the Council. The FR2 forecast reserves, after agreed movements budgeted for in the 2024-28 MTFS, are currently £10.0m, being £0.5m of General Fund Reserves (including the forecast use of £4m for transformation costs) and £9.5m of Earmarked Reserves. The Council's level of reserves is therefore insufficient to cover the current forecast revenue outturn for the year without further action.
- 14 Both the in-year and future projections clearly show that further work needs to happen, at pace, if a balanced budget position is to be achieved by full Council in February 2025.

#### RECOMMENDATIONS

The Finance Sub-Committee is being asked to:

- (a) Note the progress to date on the development of the MTFS for 2025-29;
- (b) Note that officers will continue to challenge draft proposals and develop further proposals in consultation with Members prior to approval by Council;
- (c) Note that Committees will be presented with the opportunity to review the full set of financial proposals, designed to achieve a balanced budget, as part of their January cycle of meetings prior to recommendations being made to Council for approval.

#### Background

- 15 The Council's financial resources are provided from a combination of local taxes, government grants, investment returns on assets and other direct contributions from individuals or organisations. Financial plans are based on estimated spending and income over the next four years and the report of the Chief Finance Officer brings Members' attention to the processes and risks associated with developing these estimates.
- 16 The Council aims to achieve value for money based on Economy (how much we pay for things), Efficiency (how well we use things) and Effectiveness (how we use things to achieve outcomes). Public

feedback and internal and external scrutiny create the necessary framework to hold the Council to account for achieving these aims.

- 17 All councils are legally required to set a balanced budget each year and the immediate focus will be on balancing the 2025/26 financial year, rather than on the whole medium term, as has been the case previously. This replicates the focus last year and reflects the extremely challenging circumstances all councils are still facing.
- 18 Finance Sub-Committee received a report in June setting out the MTFS 2025-29 original planned timetable and budget assumptions underpinning the current MTFS. A working group then met during August to discuss these assumptions and their suitability for the medium term.
- 19 A further update report was then received in September setting out likely improvements to the funding envelope forecast over the medium term which reduced the overall 4-year target down from a savings position of c.£100m to c.£78m.

Table 3 – medium scenario	Estimated Position 2025/26 £m	Estimated Position 2026/27	Estimated Position 2027/28 £m
<b>Revised Funding Position - June 2024</b>	41.9	76.3	100.0
Social care unringfenced grant continuing over the medium term	(3.0)	(3.0)	(3.0)
New Homes Bonus – one year only	(3.5)	-	-
Additional Council Tax income	(5.9)	(12.3)	(19.3)
<b>Revised Cumulative position</b>	<b>29.5</b>	<b>61.0</b>	<b>77.7</b>

- 20 There have been some further refinements to the funding envelope for 2025/26 following the calculation of the taxbase for next year. Therefore, the revised funding envelope for 2025/26 has increased from £380.3m (as set out in the MTFS in February 2024) to £394.8m as at October 2024. This is an increase of £14.5m. For context, the funding envelope for 2024/25 was approved at £375.7m.
- 21 Any further changes from the budget announcements by central Government on 30 October will be factored into the funding envelope where possible. It is more likely that actual allocation changes will have to wait until the Provisional Local Government Finance Settlement, which is due to be received in min to late December 2024.

- 22 There has been a substantial amount of work undertaken since the September update to bring forward a list of proposed budget change items for 2025/26 and the later years. An internal management “MTFS tracker” system has been put in place to capture all proposals in one place. This includes all items identified by our transformation partner as per the Transformation Plan that was approved by the Corporate Policy Committee in August 2024.
- 23 Challenge sessions have since been held during October with every directorate to ensure that all proposals that have been put forward as changes for the next MTFS have been fully scrutinised for accuracy and completeness, including the ongoing effects of the pressures forecast for 2024/25. Some of the items that have been considered are as follows:
- Growth – demand/ complexity/ cost changes; to reflect elements that affect future years, respectively;
  - Contractual inflation;
  - Revenue effects of capital projects – central financing and service budgets as part of the ongoing Capital Programme Review; and to bring the programme back to an affordable position;
  - Housekeeping – items that are one-year only as opposed to permanent – to ensure correctly reflected in the tracker;
  - Fees and charges – price/ income increases – all years;
  - What discretionary services/ functions can be reduced/ stopped;
  - Savings – transformation/ other - clarity on the level of actual savings and the realistic profile to ensure that these savings are deliverable.
- 24 Transformation plan ideas have been reviewed with relevant officers and support from Inner Circle, our transformation partner, to understand, interpret and develop the ideas initially put forward. All transformation proposals in the MTFS tracker have been reviewed against the following criteria:
- Clarity around what can change; how/ when can it be delivered - is the phasing correct and deliverable;
  - Fully reflect the costs and benefits of change (net deliverable positions);



- Reflect realistic and deliverable savings per year - important to consider/ document the detail, establish expenditure and income budget impacts.
- 25 The Second Financial Review (FR2) projections (separate report) have shown an improvement on FR1 of £6.5m; but are forecasting an in-year adverse variance of £20.1m – this remains a significant financial challenge for the Council.
- 26 FR2 forecast reserves, after agreed movements budgeted for in the 2024-28 MTFS, are currently £10.0m, being £0.5m of General Fund Reserves (including the forecast use of £4m for transformation costs) and £9.5m of Earmarked Reserves. The Council's level of reserves is therefore insufficient to cover the current forecast revenue outturn for the year without further action.
- 27 This forecast does not assume the use of the Exceptional Finance Support (EFS) that was requested in 2023/24 and 2024/25, or therefore the cost of borrowing to finance any related borrowing costs. The EFS was agreed in principle, subject to a number of conditions being satisfied, including the submission of a transformation plan by the end of August 2024.
- 28 Both the in-year and future projections clearly show that further work needs to happen, at pace, if a balanced budget position is to be achieved by full Council in February 2025.
- 29 The work identified to be done during November includes:
- Review of any impact from the Chancellor's budget on 30 October;
  - Determine the approach and commence budget consultation – to be approved at 28 November Corporate Policy Committee;
  - High Level Business Cases to be developed, to provide supporting information for each proposed budget change item;
  - Further challenge of current proposals, plus the identification of additional proposals, to help towards closing the gap for the 2025/26 budget;
- 30 It will also be important to determine whether a request for any additional Exceptional Financial Support needs to be made to central Government.



## **Consultation and Engagement**

- 31 This report forms part of the pre consultation process for Members on the budget setting for 2025/26. Each committee will receive the same report to ensure transparency across all committee areas.
- 32 Once a set of draft budget change proposals have been prepared there will be opportunity during the January cycle of Committee meetings to give formal feedback, from each Committee, to the Corporate Policy Committee, ahead of the full Budget Council meeting in February 2025.
- 33 There are plans for a series of engagement events with wider stakeholders to gather opinion and collate ideas on the final budget for 2025/26.

## **Reasons for Recommendations**

- 34 In accordance with the Constitution, Committees play an important role in planning, monitoring and reporting on the Council's finances. Each Committee has specific financial responsibilities.
- 35 The Council's annual budget must be balanced. The proposals within it must be robust and the strategy should be supported by adequate reserves. The assessment of these criteria is supported by each Committee having the opportunity to help develop the budget and financial proposals before they are approved by Full Council.

## **Other Options Considered**

- 36 The Council has a legal duty to set a balanced annual budget taking regard of the report from the Chief Finance Officer. As such options cannot be considered that would breach this duty. Any feedback from the Committee must still recognise the requirement for Council to fulfil this duty.
- 37 There is no option to "do nothing". The Council has statutory obligations to provide certain services, which would be unaffordable if the Council failed to levy an appropriate Council Tax.

## **Implications and Comments**

### *Monitoring Officer/Legal*

- 38 The Council must set the budget in accordance with the provisions of the Local Government Finance Act 1992 and approval of a balanced budget each year is a statutory responsibility. Sections 25 to 29 of the Local Government Act 2003 impose duties on the Council in relation to how it sets and monitors its budget and require the Council to make prudent allowance for the risk and uncertainties in its budget and

regularly monitor its finances during the year. The legislation leaves discretion to the Council about the allowances to be made and action to be taken.

- 39 The provisions of section 25 of the Local Government Act 2003, require that, when the Council is making the calculation of its budget requirement, it must have regard to the report of the chief finance (s.151) officer as to the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves.
- 40 The Council should therefore have robust processes in place so that it can meet statutory requirements and fulfil its fiduciary duty. It must ensure that all available resources are directed towards the delivery of statutory functions, savings and efficiency plans. Local authorities are creatures of statute and are regulated through the legislative regime and whilst they have in more recent times been given a general power of competence, this must operate within that regime. Within the statutory framework there are specific obligations placed upon a local authority to support communities. These duties encompass general and specific duties and there is often significant local discretion in respect of how those services or duties are discharged. These will need to be assessed and advised on as each circumstance is considered.
- 41 The financial position of the Council must therefore be closely monitored, and Members must satisfy themselves that sufficient mechanisms are in place to ensure both that savings are delivered, and that new expenditure is contained within the available resources. Accordingly, any proposals put forward must identify the realistic measures and mechanisms to produce those savings or alternative mitigations.
- 42 This report provides an update on progress during 2024/25.

#### *Section 151 Officer/Finance*

- 43 The current financial assumptions and revised timescales within this report provide up-to-date information on the Council's MTFS progress for the period 2025/26 to 2028/29, specifically aimed to setting the budget for 2025/26 which legally has to be completed by March 2025. Further details are contained within the body of this report.

#### *Policy*

- 44 The new Council Plan approved in February 2024 will drive and inform Council policy and priorities for service delivery. The priorities and actions may have direct policy implications and will be considered on a case-by-case basis.

### *Equality, Diversity and Inclusion*

- 45 Under the Equality Act 2010, decision makers must show “due regard” to the need to:
- (a) Eliminate unlawful discrimination, harassment and victimisation;
  - (b) Advance equality of opportunity between those who share a protected characteristic and those who do not share it; and
  - (c) Foster good relations between those groups.
- 46 The protected characteristics are age, disability, sex, race, religion and belief, sexual orientation, gender re-assignment, pregnancy and maternity, and marriage and civil partnership.
- 47 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.
- 48 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.
- 49 The proposals within the MTFS include positive and negative impacts. A separate Equality Impact Assessment for the budget as a whole is routinely included in the full MTFS report each year.
- 50 The Council Plan’s vision reinforces the Council’s commitment to meeting its equalities duties, promoting fairness and working openly for everyone. Cheshire East is a diverse place and we want to make sure that people are able to live, work and enjoy Cheshire East regardless of their background, needs or characteristics.

### *Human Resources*

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

### *Risk Management*

- 52 Financial risks are assessed and reported on a regular basis, and remedial action taken if and when required. Risks associated with the

achievement of the 2024/25 budget and the assumptions underpinning it were factored into the 2024/25 financial scenario, budget and reserves strategy.

### *Rural Communities*

- 53 The budget report, as approved at Council on 27 February 2024, provides details of service provision across the borough.

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

- 54 The budget report, as approved at Council on 27 February 2024, provides details of service provision across the borough.

### *Public Health*

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

### *Climate Change*

- 56 Any climate change implications that arise from activities funded by the budgets that the budget 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:	<p>Adele Taylor</p> <p>Interim Director of Finance and Customer Services (Section 151 Officer)</p> <p><a href="mailto:adele.taylor@cheshireeast.gov.uk">adele.taylor@cheshireeast.gov.uk</a></p>
Appendices:	None
Background Papers:	<p>The following are links to key background documents:</p> <p><a href="#">Medium-Term Financial Strategy 2024-28</a></p> <p><a href="#">Corporate Policy Committee 21 August 2024 - Approved Transformation Plan</a></p> <p><a href="#">Finance Sub Committee 24 June 2024 Agenda</a></p>

	<a href="#"><u>Finance Sub Committee 12 September 2024 Agenda</u></a>
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## Finance Sub Committee Work Programme 2024-25

Report Reference	Title	Purpose of Report	Lead Officer	Consultation	Equality Impact Assessment	Part of Budget and Policy Framework	Corporate Plan Priority	Exempt Item	Is the report for decision or scrutiny?
<b>7 November 2024</b>									
FSC/10/24-25	Second Financial Review of 2024/25 (Finance Sub Committee)	To note and comment on the Second Financial Review and Performance position of 2024/25, including progress on policy proposals and material variances from the MTFS and (if necessary) approve Supplementary Estimates and Virements.	Interim Director of Finance and Customer Services	No	No	Yes	Open	No	Scrutiny
FSC/12/24-25	Medium Term Financial Strategy Update 2025/26 - 2028/29 (Finance Sub Committee)	To provide an update on the latest information and activity in regards to the MTFS	Interim Director of Finance and Customer Services	No	No	Yes	Open	No	Scrutiny
FSC/29/24-25	Review of Alliance Environmental Services - Update	To update Members on initial due diligence work undertaken in reviewing Alliance Environmental Services (a subsidiary of ANSA), as per the approved recommendation at the meeting of 25th June, and set out a series of recommendations to move forward.	Interim Director Environment and Neighbourhoods	No	No	Yes	Open	Yes	Decision
FSC/30/23-24	Procurement Pipeline	To approve the Procurement Pipeline projects and note the Waivers and WARNs.	Interim Director of Finance and Customer Services	No	No	Yes	Open	In Part	Decision
<b>9 January 2025</b>									
FSC/09/24-25	Financial Management Code - In Year Update (Finance Sub Committee)	The purpose of this report is to inform the Sub Committee of the current status of the Council's compliance with CIPFA's Financial Management Code and to advise on next steps.	Interim Director of Finance and Customer Services	No	No	Yes	Open	No	Scrutiny

## Finance Sub Committee Work Programme 2024-25

FSC/05/24-25	Local Government Pension Scheme and Cheshire Pension Fund Update - December 2024 (Finance Sub Committee)	The purpose of this report is to inform the Sub Committee about the Local Government Pension Scheme, its importance in respect of the Council's financial planning and reporting, and to introduce the first in a series of briefing notes of items presented to the Cheshire Pension Fund Committee.	Interim Director of Finance and Customer Services	No	No	Yes	Open	No	For Information
FSC/13/24-25	"Third Financial Review of 2024/25 (Finance Sub Committee)"	To note and comment on the Third Financial Review and Performance position of 2024/25, including progress on policy proposals and material variances from the MTFS and (if necessary) approve Supplementary Estimates and Virements.	Interim Director of Finance and Customer Services	No	No	Yes	Open	No	Scrutiny
FSC/23/24-25	ECW (Enterprise Cheshire & Warrington) Third Financial Review 2024/25 (Finance Sub Committee)	To note and comment on the ECW (Enterprise Cheshire & Warrington)'s Third Financial Review and Performance position of 2024/25.	Interim Director of Finance and Customer Services	No	No	Yes	Open	No	Scrutiny
FSC/24/24-25	Medium Term Financial Strategy Consultation 2025/26 - 2028/29 Provisional Settlement Update (Finance Sub Committee)	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 March 2024. 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.	Interim Director of Finance and Customer Services	No	No	Yes	Open	No	Scrutiny/ Decision



## Finance Sub Committee Work Programme 2024-25

10 March 2025									
FSC/19/24-25	Local Government Pension Scheme and Cheshire Pension Fund Update - March 2025 (Finance Sub Committee)	The purpose of this report is to present the latest in a series of briefing notes in respect of key items being presented to the Cheshire Pension Fund Committee	Interim Director of Finance and Customer Services	No	No	Yes	Open	No	For information
FSC/20/24-25	Service Budgets 2025/26 (Finance Sub Committee)	The purpose of the report is to set out the allocation of budgets for 2025/26, for all Committees, following Council's approval of the Medium Term Financial Strategy in February 2025	Interim Director of Finance and Customer Services	No	No	Yes	Open	No	Decision

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### Schedule of Urgent Decisions Made by the Chief Executive

Under Paragraphs 2.10 and 2.11 of the Committee Procedure Rules, an item of urgent business which has to be decided before the next meeting of a committee can be determined by the Chief Executive in consultation with the chair and/or vice-chair of the committee.

Date	Summary of decision	Decision on behalf of
29 Oct 2024	<p><u>To enter into an agreement regarding drainage constructed as part of the North-West Crewe Package Highway Scheme</u></p> <p><b>Background</b></p> <p>The Council entered into an Agreement with landowners and adjacent Developers for land at Mile House Farm, Crewe as it was required for the North-West Crewe package Highway Scheme. Under the terms of Agreement, the Council was to construct a new drainage system for the Developer's new site within the boundaries of the new road, the Developers have agreed to pay the Council the costs of the works.</p> <p>An Urgent Decision was needed, as the Council was required to enter into an Agreement on/before Tuesday 29 October 2024. Therefore, the decision could not be accommodated within the current committee cycle.</p> <p><b>Decision</b></p> <ul style="list-style-type: none"> <li>(i) To approve the Council to enter into an agreement with the Developer; and</li> <li>(ii) to authorise the Acting Director of Governance and Compliance to finalise the terms and to enter into the agreement with the Developers, to and receive the monies due.</li> </ul>	Finance Sub Committee

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OPEN

## Finance Sub Committee

7 November 2024

### Procurement Pipeline

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**Report of: Adele Taylor, Director of Finance and Customer Service, S151**

**Report Reference No: FSC/30/24-25**

**Ward(s) Affected: All**

#### **Purpose of Report**

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

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

### **Executive Summary**

- 6 The report provides an overview of procurement activity across the council during 2024 – 2025 fiscal year. This includes the pipeline of high value (over £1m) procurement activity, all contracts awarded since 1<sup>st</sup> April 2024 which is also available on the Councils transparency pages, the number and reasons for waivers to the Contract Procedure Rules and the number of non-adherences to the Contract Procedure Rules.
- 7 The Procurement Act 2023 was due to go live in October 2024, however this has been delayed allowing time for the development of a new National Procurement Policy Statement (NPPS). The NPPS will set out the Government's strategic policy priorities for public procurement and is an essential element of the Procurement Act.

### **RECOMMENDATIONS**

The Finance Sub Committee is recommended to:

1. Approve the 5 pipeline projects in Appendix 1 column H as business as usual.
2. Note the reason for 5 waivers approved between 1<sup>st</sup> June 2024 and 31<sup>st</sup> October 2024 (9 in total in 2024/25).
3. Note the reason for 1 non-adherence between 1<sup>st</sup> June 2024 and 31<sup>st</sup> October 2024 (3 in total in 2024/25).
4. Note the contracts awarded since April 2024, Appendix 2.
5. Note the update on the Procurement Act.

### **Background**

- 8 The sub-committee has responsibility for the oversight of procurement. Procurement is the process of acquiring goods, works or services from third parties including wholly owned subsidiary bodies of the Council. The process spans the whole commissioning cycle and is covered by the Public Contract Regulations 2015 (PCR's) 2015 and the Provider Selection Regime for health services.
- 9 To ensure compliance with the PCR's, the Constitution and the Commissioning Framework a procurement pipeline of work is maintained which the Committee should review as part of their responsibilities. This is attached at Appendix 1.

- 10 The procurement pipeline provides a list of all the Council's scheduled procurement activity above £1m. The Committee should be reassured that significant decisions are managed and therefore consider reviewing important or valuable contracts. The pipeline is also available on the [Cheshire East Transparency Pages](#).
- 11 A Significant Decision is ““A decision which is likely to result in the local authority incurring non-routine expenditure which is, or the making of non-routine savings which are, significant having regard to the Council's budget for the service or function to which the decision relates; and / or is likely to be significant in terms of its effects on communities living or working in an area comprising one or more wards or electoral divisions in the area of the Council. For these purposes, savings and expenditure are 'significant' if they are equal to or greater than £1,000,000, unless the context requires otherwise”.
- 12 Significant Decisions are decisions that need to go to committee. The definition was simplified to a decision over £1m but this was causing unnecessary activity as the Council has regular 'business as usual' decisions over £1m which would still have required routine reports to committee. To ensure alignment with the Council's vision to be Open the Sub-Committee has responsibility to oversee the procurement pipeline, this means members are sighted on all procurement activity and approve any procurement which is classified as business as usual in column G to ensure the process remains proportionate. The procurements requiring approval are shown in Appendix 1.
- 13 The Local Government Transparency Code was published in 2015 which details, amongst other things, the procurement information local authorities are required to publish. Cheshire East Council publishes a monthly spend report which details the previous months spend and on a quarterly basis contracts awarded, a procurement pipeline and purchase card spend. This is all available on the Councils transparency pages. Appendix 2 provides a list of all contracts awarded over £5000 since April 2024. The Council also complies with the Public Contract Regulations and publishes all contracts above £25k on Contracts Finder and Find a Tender.
- 14 The contract procedure rules set out the necessary controls that are used to manage related spending. There are occasions where it is appropriate to waive these rules with the proper authority. Waivers are pre-approved variations from the Contract Procedure Rules, and these form part of the procurement process.
- 15 The Procurement Act was due to go live in October 2024, however this has been delayed allowing time for the development of a new National Procurement Policy Statement (NPPS). The NPPS will set out the

Government's strategic policy priorities for public procurement and is an essential element of the Procurement Act.

- 16 The council is reviewing the Contract Procedure Rules within the Constitution to update in accordance with the Procurement Act. All processes, procedures and standard document will also be updated to ensure they are robust and meet the requirements of the Act.
- 17 Training is underway with half of the procurement team completing the Cabinet Office deep dive training. Whole council training is being scheduled for January 2025.
- 18 A page has been added to the council's website to inform suppliers about the pending changes.
- 19 All waivers approved in the periods between Finance Sub-Committees will be presented to the next Committee meeting. The number of waivers to be reported to this committee is 5. The waiver is set out in Part 2 of the agenda.

<b>Waivers</b>	<b>2020 - 2021</b>	<b>2021- 2022</b>	<b>2022- 2023</b>	<b>2023- 2024</b>	<b>2024-2025</b>
	25	37	24	6	9

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

<b>Non-Adherence</b>	<b>2020- 2021</b>	<b>2021- 2022</b>	<b>2022- 2023</b>	<b>2023- 2024</b>	<b>2024 - 2025</b>
	3	3	4	1	3

## Consultation and Engagement

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



## **Reasons for Recommendations**

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

## **Other Options Considered**

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

## **Implications and Comments**

### *Monitoring Officer/Legal*

- 29 Members attention is drawn to the requirement to approve specific business as usual procurements as parts of the procurement pipeline.

The report also provides Members with assurance and a means to scrutinise procurement activity and compliance with the PCRs and the Council's contract procedure rules. Specific legal advice has been provided upon individual WARNs and Waivers.

The report also provides assurance on the planned measures being put in place to assimilate anticipated changes to the procurement regime into the Council's rules and process and legal advice will be provided upon the proposed changes as part of that process

#### *Section 151 Officer/Finance*

- 30 The recommendations in this report do not impact on the Council's Medium Term Financial strategy (MTFS). However, through ensuring the council undertakes proper procurement practice we can demonstrate that we are achieving best value when spending money through external contractors.

#### *Policy*

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

#### *Equality, Diversity and Inclusion*

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

#### *Human Resources*

- 34 There are no direct implications for HR.

#### *Risk Management*

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

*Rural Communities*

36 There are no direct implications for rural communities.

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

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

*Public Health*

38 There are no direct implications for public health.

*Climate Change*

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

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

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Pipeline: Pipeline	Project Status	Estimated Contract star	Overall Project Budget	Department	Committee Approval	Approval required
Care at Home (Adults) - CPC	Pre tender	01/09/2025	£ 140,000,000.00	Integrated Commissioning Thriving and Prevention	Adults Committee March 2022	
Provision of a Managed Service for Temporary Agency Staff	Forward plan	01/04/2027	£ 60,000,000.00	Human Resources		Yes - BAU
Handforth Garden Village Primary Infrastructure Works	Forward plan	01/08/2026	£ 49,300,000.00	Economic Development	E&G Committee to proceed into Detailed Design	
Household Waste Recycling Centres	Live	01/09/2025	£ 32,000,000.00	Environmental Services	Environment and Communities Committee - Approval Required	
Speech, language and communication needs (SLCN)	Live	01/04/2025	£ 15,750,000.00	Integrated Commissioning, Children, Families and Complex Needs	Children's and Families Committee - Jan 24	
Substance Misuse Services	Pre tender	01/04/2025	£ 15,000,000.00	Integrated Commissioning Thriving and Prevention	Adults Committee January 2024	
Mobberley Solar Scheme	On hold	01/02/2024	£ 14,000,000.00	Environmental Services	Economy and Growth Committee - March 23	
Northgate Revenues and Benefits Application Support and Maintenance	Forward plan	01/07/2025	£ 1,200,000.00	Customer Service		Yes - BAU
Domestic Build Works	Forward plan	01/04/2025	£ 4,400,000.00	Housing	Finance Sub - January 2024	
Level Access Showers	Pre tender	01/04/2025	£ 4,000,000.00	Housing		Yes - BAU
Construction Related Consultancy Services	Forward plan	29/11/2026	£ 3,500,000.00	Estates		Yes - BAU
LEVI EV Chargepoint Delivery	Pre tender	01/05/2025	£ 2,172,000.00	Highways	Highways and Transport Committee 20th July 2023	
Housing Related Support 2024-5	Live	01/04/2025	£ 1,500,000.00	Housing	Economy and Growth Committee - July 2023	
Case Management and Finance systems Adults and Childrens	Pre tender	01/04/2025	£ 1,500,000.00	Adult Safeguarding		Yes - BAU

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Contract Ref	Contract: Contract Name	Status	Supplier	Start Date	End Date	Awarded Value	Department
C1418	Provision of a Managed Service for Temporary Agency Staff	Active	Comensura	01/04/2024	31/03/2025	£ 18,200,000.00	Human Resources
C3224	Crewe Youth Zone Project	Active	Crewe Youth Zone Ltd	07/06/2024	31/03/2027	£ 4,739,997.00	Economic Development
C2903	Handforth Garden Village Initial Preparation & Infrastructure Works	Active	Balfour Beatty Regional Construction Limited	30/05/2024	19/09/2025	£ 3,700,000.00	Highways
C2825	TADIC - Conversion of existing office @ Muni Build. - Main Contract	Active	Conlon Construction Limited	08/07/2024	27/03/2026	£ 3,692,975.96	Economic Development
C1796	22 098 Supply of Water and Wastewater Services	Active	Anglian Water Business T/A Wave Utilities	01/04/2024	31/03/2027	£ 2,900,000.00	Estates
C1831	Merchant Acquiring Service	Active	Cardnet Merchant Services Limited	01/04/2024	31/03/2034	£ 2,475,000.00	Finance
C2584	Provision of a Football Development Partner for King George V Playing Field	Active	Crewe FC	01/07/2024	30/04/2045	£ 2,100,000.00	Neighbourhood Services
C2686	Healthy Young Minds Lot 2 & 3	Active	Visyon Limited	01/04/2024	31/03/2029	£ 1,842,159.00	Health Improvement
C1137	Universal Information and Advice	Active	Cheshire East Citizens Advice Bureau	01/04/2024	31/03/2027	£ 1,635,000.00	Integrated Commissioning Thriving and Prevention
C2661	OUTDOOR & FIELD EVENT CATERING AT TATTON PARK	Active	Yorkshire Catering Services Limited	01/06/2024	31/05/2026	£ 1,400,000.00	Culture and Tourism
C1910	Housing Related Support - Lot 1	Active	Crewe YMCA	01/04/2024	31/03/2029	£ 1,152,179.00	Housing
C2685	Healthy Young Minds - Lot 1	Active	Just Drop-In Youth Info & Advice Limited	01/04/2024	31/03/2029	£ 1,097,306.00	Health Improvement
C3032	Housing Related Support - Lot 9 Floating Support - South	Active	Honeycomb Charitable Services Limited	01/04/2024	31/03/2029	£ 858,092.00	Housing
C2192	Cluster Model - New Care Handforth Beds	Expired	New Care Handforth (OPCO) Limited	01/04/2024	30/04/2024	£ 729,389.70	Integrated Commissioning New Models of Care
C2357	Non-Commissioned Providers - Valour Healthcare Services	Active	Valour Private Limited	04/10/2024	31/08/2025	£ 706,251.00	Integrated Commissioning New Models of Care
C2327	Early Years and Education System	Active	System C Healthcare Limited	01/04/2024	31/03/2027	£ 635,308.00	Education Participation and Pupil Support
C2818	Master Data Management software	Active	Civica UK Limited	31/05/2024	09/06/2027	£ 616,276.00	ICT Strategy
C3086	NHS Fleet Solutions	Active	Northumbria Healthcare NHS Foundation Trust	17/10/2024	16/10/2027	£ 560,000.00	Human Resources
C3007	Legal Advice - PFI Cheshire	Active	Addleshaw Goddard Llp	19/04/2024	30/04/2026	£ 448,000.00	Legal
C2372	Supply and Installation of Ceiling Track Hoists	Active	Prism UK Medical Limited	01/04/2024	31/03/2026	£ 400,000.00	Housing
C2208	Digital Process Automation Services (webCAPTURE)	Active	Govtech Solutions Limited	16/10/2024	15/10/2027	£ 396,292.50	ICT Services
C2165	23 086 Domestic Heating Lot 1 and Lot 2B	Active	Phoenix Gas Services Ltd	15/04/2024	30/04/2027	£ 370,000.00	Housing
C2349	Non-Commissioned Providers - Compassionate Healthcare Ltd	Active	Compassionate Healthcare Limited	04/10/2024	31/08/2025	£ 365,677.00	Integrated Commissioning New Models of Care
C2626	General Needs North - Lot 4	Active	Plus Dane Housing Ltd	01/04/2024	31/03/2029	£ 341,807.00	Housing
C2627	Housing Related Support - Lot 5 General Needs - South	Active	Honeycomb Charitable Services Limited	01/04/2024	31/03/2029	£ 340,868.00	Housing
C1471	Corporate Business Travel	Active	Corporate Travel Management (North) Limited	31/05/2024	30/05/2026	£ 340,000.00	Procurement
C2634	Cashless Parking Services	Active	RingGo Ltd	01/10/2024	30/09/2027	£ 322,560.00	Strategic Transport and Parking
C2684	Healthy Young Minds - Lot 4	Active	CVS Cheshire East	01/04/2024	31/03/2029	£ 314,978.00	Health Improvement
C2643	Local Bus Service 90, 91 and 92 (Congleton/Beartown Locals)	Active	Hollinshead Coaches Ltd	01/04/2024	31/03/2025	£ 308,371.00	Strategic Transport and Parking
C2873	Cost Transparency System	Active	Apptio INC	01/06/2024	31/05/2027	£ 296,070.00	ICT Strategy
C2416	Parking Machines	Active	Flowbird Smart City UK	15/08/2024	14/08/2027	£ 286,000.00	Strategic Transport and Parking
C2838	ITSM Software and Support	Active	Halo Service Solutions Ltd	01/10/2024	30/09/2026	£ 283,800.00	ICT Services
C2353	Non-Commissioned Providers - Lantern Care Services	Active	Lantern Care Ltd	04/10/2024	31/08/2025	£ 277,095.00	Integrated Commissioning New Models of Care
C2916	Lot 1 Home To School Call Off - N55946	Active	Rapid Travel Ltd	15/04/2024	31/07/2029	£ 271,811.34	Strategic Transport and Parking
C2360	Non-Commissioned Providers - Amron Home Help Ltd	Active	Amron Home Help Ltd	04/10/2024	31/08/2025	£ 258,752.00	Integrated Commissioning New Models of Care
C3420	Lot 1 Home To School Call Off - S75016	Active	Beardmore Travel Services Limited	04/09/2024	31/07/2029	£ 255,500.00	Strategic Transport and Parking
C3419	Lot 1 Home To School Call Off - S85002	Active	Beardmore Travel Services Limited	04/09/2024	31/07/2029	£ 255,500.00	Strategic Transport and Parking
C3162	Lifelong Learning 2024/26	Active	Cheshire Learning Partnership Cic	01/08/2024	31/07/2025	£ 255,146.00	Educational
C2254	Mobile Voice and Data Services	Active	Vodafone Limited	20/07/2024	19/07/2026	£ 253,830.00	ICT Strategy
C2929	Lot 1 Home To School Call Off - N55117	Active	24x7 (Cheshire) Ltd	15/04/2024	31/07/2029	£ 253,629.71	Strategic Transport and Parking
C1381	22 080 EV Charging Infrastructure - On-street Parking	Active		01/10/2024	30/09/2026	£ 250,000.00	Highways
C2354	Non-Commissioned Providers - Reto Care Limited	Active	Reto Care Limited	04/10/2024	31/08/2025	£ 230,633.00	Integrated Commissioning New Models of Care
C3025	Property Asset Management Integrated Software Solution	Active	Concerto Support Services Limited	23/06/2024	22/06/2027	£ 224,000.00	Estates
C2919	Lot 1 Home To School Call Off - N85028	Active	Travel Express 247 Ltd	15/04/2024	31/07/2029	£ 218,139.00	Strategic Transport and Parking
C3433	Lot 1 Home To School Call Off - S71008	Active	Ian Tomlinson T/a Tomlinson Travel	04/09/2024	31/07/2029	£ 217,550.00	Strategic Transport and Parking
C2344	Non-Commissioned Providers - Bluebird Care	Active	Bluebird Care	04/10/2024	31/08/2025	£ 206,479.00	Integrated Commissioning New Models of Care
C2839	Lifelong Learning 2024/26	Active	Create & Develop Career Solutions	01/08/2024	31/07/2025	£ 205,774.00	Educational
C3418	Lot 1 Home To School Call Off - S85001	Active	Beardmore Travel Services Limited	04/09/2024	31/07/2028	£ 205,200.00	Strategic Transport and Parking
C3386	Lot 1 Home To School Call Off - S75114	Active	A Stars Travel Limited	04/09/2024	31/07/2029	£ 203,775.00	Strategic Transport and Parking
C2926	Lot 1 Home To School Call Off - S75070	Active	SG Travel Ltd	15/04/2024	31/07/2029	£ 202,920.00	Strategic Transport and Parking
C2923	Lot 1 Home To School Call Off - N55026	Active	Travel Express 247 Ltd	15/04/2024	31/07/2029	£ 201,874.96	Strategic Transport and Parking
C2928	Lot 1 Home To School Call Off - 075290	Active	Intermobility Private Hire Ltd	15/04/2024	31/07/2029	£ 200,890.80	Strategic Transport and Parking
C2918	Lot 1 Home To School Call Off - N75960	Active	GT Tours Ltd	15/04/2024	31/07/2029	£ 200,890.80	Strategic Transport and Parking
C2525	Growing Our Communities	Active	CVS Cheshire East	15/04/2024	14/04/2026	£ 200,000.00	Communities and Integration
C3335	Contract for the Provision of Rating List Analysis and Finder Service	Active	Inform Holdings Ltd	02/09/2024	01/09/2026	£ 200,000.00	Revenues and Benefits
C2930	Lot 1 Home To School Call Off - N55099	Active	City Centre Central Ltd	15/04/2024	31/07/2029	£ 197,847.00	Strategic Transport and Parking
C2920	Lot 1 Home To School Call Off - N55030	Active	Intermobility Private Hire Ltd	15/04/2024	31/07/2029	£ 191,759.40	Strategic Transport and Parking
C2924	Lot 1 Home To School Call Off - S75612	Active	Travel Express 247 Ltd	15/04/2024	31/07/2029	£ 190,612.90	Strategic Transport and Parking
C3434	Lot 1 Home To School Call Off - S71125	Active	Lakeside Coaches Ltd	02/09/2024	31/07/2027	£ 190,380.00	Strategic Transport and Parking
C3477	Lot 1 Home To School Call Off - N55138	Active	24x7 (Cheshire) Ltd	02/09/2024	31/07/2029	£ 189,981.00	Strategic Transport and Parking
C2988	Healthy Neighbourhoods Fund	Active		13/05/2024	13/05/2025	£ 182,600.00	Communities and Integration
C2927	Lot 1 Home To School Call Off - S75911	Active	Beardmore Travel Services Limited	15/04/2024	31/07/2029	£ 177,555.00	Strategic Transport and Parking
C2925	Lot 1 Home To School Call Off - S85080	Active	SG Travel Ltd	15/04/2024	31/07/2029	£ 172,482.00	Strategic Transport and Parking
C2663	Kennelling and Rehoming of Stray Dogs and Cover for the Dog Warden	Active	Acorn Kennels Limited	17/06/2024	16/06/2027	£ 165,000.00	Neighbourhood Services
C3317	Leighton Academy SEN Unit	Active	Learning Partnership Academies Trust	24/07/2024	31/12/2026	£ 162,485.42	
C3430	Lot 1 Home To School Call Off - N51019	Active	Club Class Travel Limited	02/09/2024	31/07/2029	£ 160,550.00	Strategic Transport and Parking
C2915	Lot 1 Home To School Call Off - N75982	Active	GT Tours Ltd	15/04/2024	31/07/2029	£ 160,306.80	Strategic Transport and Parking
C2366	Non-Commissioned Providers - Helping Hands Wilmslow	Active	Midshires Care Limited (Helping Hands)	04/10/2024	31/08/2025	£ 159,497.00	Integrated Commissioning New Models of Care
C3163	Lifelong Learning 2024/26	Active	The Skills Network Limited	01/08/2024	31/07/2025	£ 158,524.00	Educational
C2350	Non-Commissioned Providers - South Cheshire Senior Care Limited (Home Instead)	Active	Home Instead - Nantwich (South Cheshire Senior Care)	04/10/2024	31/08/2025	£ 158,106.00	Integrated Commissioning New Models of Care
C2912	Lot 1 Home To School Call Off - N55568	Active	GT Tours Ltd	15/04/2024	31/07/2029	£ 150,160.80	Strategic Transport and Parking
C3241	Lifelong Learning 2024/26	Active	East Cheshire Training Ltd	19/08/2024	31/07/2025	£ 150,000.00	Educational
C3432	Lot 1 Home To School Call Off - N51053N	Active	J & G A Worth, D J Lownds T/a Golden Green Garage & Travel	02/09/2024	31/07/2027	£ 147,915.00	Strategic Transport and Parking
C3476	Lot 1 Home To School Call Off - N55046N	Active	H Executive Private Hire	02/09/2024	31/07/2029	£ 142,405.00	Strategic Transport and Parking
C2922	Lot 1 Home To School Call Off - N87100	Active	Club Class Travel Limited	15/04/2024	31/07/2029	£ 140,014.80	Strategic Transport and Parking
C2375	Public Funerals	Active	Gavin Palin Funeral Services Ltd	01/05/2024	30/04/2026	£ 140,000.00	Regulatory Services
C2938	Specialist WCs	Active	Closomat Limited	01/07/2024	30/06/2026	£ 140,000.00	Economic Development
C2917	Lot 1 Home To School Call Off - N55098	Active	Ian Edwards	15/04/2024	31/07/2029	£ 137,985.60	Strategic Transport and Parking
C2624	IADM Consultant	Active	Bloom Procurement Services Ltd	01/04/2024	31/03/2025	£ 133,525.00	ICT Strategy
C2617	Digital Delivery Programme	Active	Bloom Procurement Services Ltd	01/04/2024	31/03/2025	£ 130,000.00	ICT Strategy
C3431	Lot 1 Home To School Call Off - S71194	Active	Ian Tomlinson T/a Tomlinson Travel	02/09/2024	31/07/2027	£ 127,110.00	Strategic Transport and Parking
C1849	Prepaid Cards	Active	Prepaid Financial Services Ltd	01/05/2024	31/03/2027	£ 126,820.00	Integrated Commissioning, Children, Families and Complex Needs
C2644	Local Bus Service 39 - Crewe to Nantwich	Active	Mikro Coaches Limited	01/04/2024	31/03/2025	£ 126,085.00	Strategic Transport and Parking
C2346	Non-Commissioned Providers - Cheshire Home Care Solutions	Active	Cheshire Home Care Solutions	04/10/2024	31/08/2025	£ 121,238.00	Integrated Commissioning New Models of Care
C3474	Lot 1 Home To School Call Off - S55059N	Active	Northwich Travel Limited	02/09/2024	31/07/2028	£ 120,080.00	Strategic Transport and Parking
C2848	Transformation Delivery Partner	Active	Bloom Procurement Services Ltd	29/04/2024	30/04/2025	£ 120,000.00	Corporate
C2616	Adults, Children's & Public Health (ACPH)	Active	Bloom Procurement Services Ltd	01/04/2024	31/03/2025	£ 119,140.00	ICT Strategy
C3472	Lot 1 Home To School Call Off - N85031A	Active	Just Travel Private Hire Limited	02/09/2024	31/07/2027	£ 117,306.00	Strategic Transport and Parking
C3387	Lot 1 Home To School Call Off - S85117	Active	A Stars Travel Limited	04/09/2024	31/07/2027	£ 113,715.00	Strategic Transport and Parking
C2846	Specialist Legal Inputs - Handforth Garden Village	Active		07/04/2024	31/03/2025	£ 110,000.00	Economic Development
C3127	Handforth Garden Village - legal advice	Active	Bevan Brittan LLP	01/04/2024	31/03/2026	£ 110,000.00	Economic Development
C3401	Lot 1 Home To School Call Off - S55001	Active	Club Class Travel Limited	04/09/2024	31/07/2027	£ 107,730.00	Strategic Transport and Parking
C2365	Non-Commissioned Providers - Helping Hands Stoke	Active	Midshires Care Limited (Helping Hands)	04/10/2024	31/08/2025	£ 105,131.00	Integrated Commissioning New Models of Care
C2403	Mental Health Assessors (DOLS) - 2. Psychiatric Reports and Medico Legal Service	Active	Psychiatric Reports and Medicolegal Services Ltd	15/08/2024	30/09/2025	£ 103,834.00	Adult Safeguarding
C3416	Lot 1 Home To School Call Off - N55008	Active	A Stars Travel Limited	02/09/2024	31/07/2027	£ 102,600.00	Strategic Transport and Parking
C3423	Lot 1 Home To School Call Off - N51051	Active	Just Travel Private Hire Limited	02/09/2024	31/07/2027	£ 99,066.00	Strategic Transport and Parking
C2615	Adult, Children and Public Health (ACPH) Project Management Consultancy	Active	Bloom Procurement Services Ltd	01/04/2024	31/03/2025	£ 98,000.00	ICT Strategy
C2606	Housing Support Services for Asylum Seekers	Active	British Red Cross	08/07/2024	08/07/2025	£ 96,846.00	Housing
C2958	Warm & Healthy Homes, Crewe Railway Cottages - Lot 6	Active	Purcell Architecture Ltd	19/05/2024	01/07/2025	£ 96,346.88	Business Change
C3417	Lot 1 Home To School Call Off - S85070	Active	City Centre Central Ltd	02/09/2024	31/07/2027	£ 94,050.00	Strategic Transport and Parking
C2921	Lot 1 Home To School Call Off - N55056	Active	Eurolynx Taxis Ltd	15/04/2024	31/07/2029	£ 91,314.00	Strategic Transport and Parking
C3390	Lot 1 Home To School Call Off - N55084	Active	Comfort Travels Taxi Ltd	02/09/2024	31/07/2027	£ 90,630.00	Strategic Transport and Parking
C2792	Crewe Makerfest	Active	CreweCreates CIC	05/08/2024	31/03/2025	£ 89,511.00	Culture and Tourism
C3336	Blue Badge System (In conjunction with APS - via DFT Contract)	Active	Valtech Limited	05/08/2024	31/08/2027	£ 88,161.00	Customer Service
C2655	Local Bus Service Number 19	Active	D&G Bus Ltd	01/04/2024	31/03/2025	£ 88,000.00	Strategic Transport and Parking
C2844	P546 Consultant development surveyor	Active	Bloom Procurement Services Ltd	07/06/2024	31/07/2025	£ 87,687.50	Economic Development
C2950	Cumberland Arena Extension and Refurbishment - PCSO	Active	Manchester & Cheshire Construction Co Ltd	22/07/2024	30/04/2025	£ 87,195.48	Estates
C3425	Lot 1 Home To School Call Off - N55871	Active	Staffs Transport Limited	02/09/2024	31/07/2029	£ 85,025.00	Strategic Transport and Parking
C3404	Lot 1 Home To School Call Off - N55878	Active	Eurolynx Taxis Ltd	02/09/2024	31/07/2028	£ 83,600.00	Strategic Transport and Parking
C3468	Lot 1 Home To School Call Off - S75645N	Active	South Cheshire Cars Ltd	02/09/2024	31/07/2026	£ 82,080.00	Strategic Transport and Parking
C3466	Lot 1 Home To School Call Off - S75011N	Active	Safeguard Transport Ltd	02/09/2024	31/07/2026	£ 81,700.00	Strategic Transport and Parking
C3114	Disability Adaptation Works SR2003779v2	Active	JRB Construction Limited	07/10/2024	06/10/2025	£ 76,049.60	Housing
C3462	Lot 1 Home To School Call Off - N75908	Active	Prime Cars Travel Limited	02/09/2024	31/07/2026	£ 76,000.00	Strategic Transport and Parking
C3424	Lot 1 Home To School Call Off - N51569	Active	A & P Taxis	02/09/2024	31/07/2029	£ 75,990.50	Strategic Transport and Parking
C3164	Lifelong Learning 2024/26	Active	Cheshire, Halton & Warrington Race & Equality Centre	01/08/2024	31/07/2025	£ 73,072.00	Educational
C3396	Lot 1 Home To School Call Off - S55080Y	Active	Alpha Grove Private Hire Ltd	05/09/2024	31/07/2027	£ 71,250.00	Strategic Transport and Parking
C3403	Lot 1 Home To School Call Off - N75333	Active	Ian Hollinshead	02/09/2024	31/07/2026	£ 70,300.00	Strategic Transport and Parking
C3392	Lot 1 Home To School Call Off - N55186	Active	GT Tours Ltd	02/09/2024	31/07/2026	£ 69,920.00	Strategic Transport and Parking
C3473	Lot 1 Home To School Call Off - S75085N	Active	Heritage Private Hire Ltd	02/09/2024	31/07/2028	£ 69,692.00	Strategic Transport and Parking
C3464	Lot 1 Home To School Call Off - N85940	Active	City Centre Central Ltd	02/09/2024	31/07/2026	£ 68,020.00	Strategic Transport and Parking
C3413	Lot 1 Home To School Call Off - S75007	Active	Prime Cars Travel Limited	04/09/2024	31/07/2026	£ 66,500.00	



C2894	Tavistock & Portman NHS Foundation Trust	Active	Tavistock & Portman NHS Foundation Trust	01/06/2024	31/05/2027	£	57,000.00	Early Years
C3461	Lot 1 Home To School Call Off - N55921	Active	Brian Renshaw	02/09/2024	31/07/2026	£	56,620.00	Strategic Transport and Parking
C3459	Lot 1 Home To School Call Off - S55190	Active	24x7 (Cheshire) Ltd	02/09/2024	31/07/2026	£	56,612.40	Strategic Transport and Parking
C2358	Non-Commissioned Providers - WDR Homecare TA Right at Home Cheshire East	Expired	Right at Home Cheshire East	04/10/2024	03/09/2024	£	56,251.00	Integrated Commissioning New Models of Care
C3030	Digital Product & Delivery Manager	Active	Bloom Procurement Services Ltd	01/08/2024	01/04/2025	£	55,418.00	ICT Services
C3465	Lot 1 Home To School Call Off - N75959	Active	Eurolynx Taxis Ltd	02/09/2024	31/07/2026	£	53,200.00	Strategic Transport and Parking
C3467	Lot 1 Home To School Call Off - S75043N	Active	24x7 (Cheshire) Ltd	02/09/2024	31/07/2026	£	52,812.40	Strategic Transport and Parking
C3128	Disability Adaptation Works SR2006335	Active	Broad Oak Properties Ltd	07/10/2024	06/10/2025	£	52,588.00	Housing
C2342	Non-Commissioned Providers - Be Helpful	Active	Be Helpful	04/10/2024	31/08/2025	£	52,559.00	Integrated Commissioning New Models of Care
C2658	Local Bus Service Number 38	Active	D&G Bus Ltd	23/04/2024	31/03/2025	£	52,373.00	Strategic Transport and Parking
C3388	Lot 1 Home To School Call Off - S55655	Active	Chakswari Travel Ltd	04/09/2024	31/07/2027	£	51,300.00	Strategic Transport and Parking
C2820	Disability Adaptation Works SR2004933	Active	Brenden Fern Limited	01/07/2024	30/06/2025	£	50,826.04	Housing
C3249	Adobe Subscription Agreement	Active	Insight Direct (UK) Ltd	26/08/2024	25/08/2025	£	50,779.67	ICT Strategy
C2681	Disability Adaptation Works SR2003333.2	Active	Broad Oak Properties Ltd	24/06/2024	23/06/2025	£	49,625.00	Housing
C2845	P547 Access Strategy for Dairy House Lane	Active	Bloom Procurement Services Ltd	30/05/2024	31/03/2025	£	49,613.00	Economic Development
C2364	Non-Commissioned Providers - Helping Hands Northwich	Active	Midshires Care Limited (Helping Hands)	04/10/2024	31/08/2025	£	49,361.00	Integrated Commissioning New Models of Care
C2949	Macclesfield Indoor Market Hall Refurbishment Works - PCSO	Active	F Parkinson Ltd	23/05/2024	28/02/2025	£	49,314.38	Economic Development
C3455	Lot 1 Home To School Call Off - N55020	Active	Alpha Grove Private Hire Ltd	02/09/2024	31/07/2026	£	48,260.00	Strategic Transport and Parking
C3395	Lot 1 Home To School Call Off - S75831	Active	Secure Travel Private Hire Ltd	03/09/2024	31/07/2026	£	47,500.00	Strategic Transport and Parking
C2355	Non-Commissioned Providers - Right at Home South Cheshire	Active	Right at Home South Cheshire	04/10/2024	31/08/2025	£	46,553.00	Integrated Commissioning New Models of Care
C3384	Lot 1 Home To School Call Off - S75240	Active	Aaron's Taxi	04/09/2024	31/07/2026	£	45,220.00	Strategic Transport and Parking
C2948	BRAND CREATION - MACCLESFIELD INDOOR MARKET REFURBISHMENT	Active	Bloom Procurement Services Ltd	15/07/2024	31/03/2025	£	45,000.00	Economic Development
C2633	Online learning site for School Governors	Archive		14/08/2024	13/08/2028	£	45,000.00	Education Participation and Pupil Support
C3458	Lot 1 Home To School Call Off - N75910	Active	24x7 (Cheshire) Ltd	02/09/2024	31/07/2026	£	44,072.40	Strategic Transport and Parking
C3457	Lot 1 Home To School Call Off - S85055N	Active	Prime Cars Travel Limited	02/09/2024	31/07/2026	£	43,700.00	Strategic Transport and Parking
C3454	Lot 1 Home To School Call Off - N85699	Active	South Cheshire Cars Ltd	02/09/2024	31/07/2025	£	43,320.00	Strategic Transport and Parking
C3422	Lot 1 Home To School Call Off - N51043	Active	A2B Direct	02/09/2024	31/07/2026	£	41,800.00	Strategic Transport and Parking
C2267	HR Benefits Platform	Active	SME HCI Limited T/A Vivup	16/08/2024	31/08/2027	£	41,500.00	Human Resources
C2657	Local Bus Service Number 37	Active	D&G Bus Ltd	23/04/2024	31/03/2025	£	41,430.00	Strategic Transport and Parking
C2362	Non-Commissioned Providers - Brighter Days Companions Ltd	Active	Brighter Days Companions Ltd	04/10/2024	31/08/2025	£	40,950.00	Integrated Commissioning New Models of Care
C3405	Lot 1 Home To School Call Off - N55091	Active	A Stars Travel Limited	02/09/2024	31/07/2027	£	40,755.00	Strategic Transport and Parking
C2795	CCTV Software Support	Active	Synectics Systems Group Ltd	08/05/2024	07/05/2029	£	40,060.00	Neighbourhood Services
C2859	Broker Fees for Financial Instruments 2024/25	Active	Tradition UK Ltd	01/04/2024	31/03/2025	£	40,000.00	Finance
C2860	Broker Fees for Financial Instruments 2024/25	Active	King & Shaxson Ltd	01/04/2024	31/03/2025	£	40,000.00	Finance
C2862	Broker Fees for Financial Instruments 2024/25	Active	BGC Partners	01/04/2024	31/03/2025	£	40,000.00	Finance
C2861	Broker Fees for Financial Instruments 2024/25	Active	Imperial Treasury Services Ltd	01/04/2024	31/03/2025	£	40,000.00	Finance
C2863	Broker Fees for Financial Instruments 2024/25	Active	TP ICAP Markets Limited	01/04/2024	31/03/2025	£	40,000.00	Finance
C3478	Lot 1 Home To School Call Off - S75004N	Active	Beardmore Travel Services Limited	02/09/2024	31/07/2025	£	39,900.00	Strategic Transport and Parking
C3406	Lot 1 Home To School Call Off - N55106	Active	Mehdi Taxi	02/09/2024	31/07/2027	£	39,900.00	Strategic Transport and Parking
C3313	Skills Bootcamp in HGV Novice	Active	TRS Training Limited	16/05/2024	15/05/2025	£	37,800.00	
C3230	Bollington Rec Ground Tennis Courts Renovation	Expired	Sportex Group Limited	09/09/2024	07/10/2024	£	37,360.81	Environmental Services
C2543	Domestic Asbestos Surveys and Testing	Active	Pennington Choices Limited	03/06/2024	02/06/2026	£	36,000.00	Housing
C2895	University Hospitals Birmingham NHS Trust	Active	University Hospitals Birmingham NHS Trust	01/07/2024	30/06/2029	£	36,000.00	Early Years
C3440	Lot 1 Home To School Call Off - N75701	Active	Staffs Transport Limited	02/09/2024	31/07/2025	£	35,815.00	Strategic Transport and Parking
C3409	Lot 1 Home To School Call Off - N75999	Active	Damian Sayer	02/09/2024	31/07/2026	£	35,720.00	Strategic Transport and Parking
C3453	Lot 1 Home To School Call Off - N55060	Active	Staffs Transport Limited	02/09/2024	31/07/2025	£	35,264.00	Strategic Transport and Parking
C3435	Lot 1 Home To School Call Off - S75638N	Active	Eagle Travel Express Ltd	02/09/2024	31/07/2025	£	34,960.00	Strategic Transport and Parking
C3495	Lot 1 Home To School Call Off - S75118	Active	Club Class Travel Limited	04/09/2024	31/07/2025	£	34,578.10	Strategic Transport and Parking
C3327	Remote Back-up Licences and Support for Schools	Active	Redstor Limited (UK)	01/09/2024	31/08/2025	£	34,200.00	ICT Services
C3407	Lot 1 Home To School Call Off - N55980	Active	Club Class Travel Limited	02/09/2024	31/07/2027	£	34,200.00	Strategic Transport and Parking
C3456	Lot 1 Home To School Call Off - S75735N	Active	Secure Travel Private Hire Ltd	02/09/2024	31/07/2026	£	32,756.00	Strategic Transport and Parking
C3447	Lot 1 Home To School Call Off - S85079(B)	Active	Just Travel Private Hire Limited	02/09/2024	31/07/2025	£	32,091.00	Strategic Transport and Parking
C3397	Lot 1 Home To School Call Off - S75930	Active	Westside Taxis Ltd	02/09/2024	31/07/2026	£	31,540.00	Strategic Transport and Parking
C2356	Non-Commissioned Providers - SimplyHelpingSeniors Limited	Active	SimplyHelpingSeniors Limited	04/10/2024	31/08/2025	£	31,538.00	Integrated Commissioning New Models of Care
C3450	Lot 1 Home To School Call Off - N75022	Active	Kahyawan Mohammed T/a Kai's	02/09/2024	31/07/2025	£	31,350.00	Strategic Transport and Parking
C3391	Lot 1 Home To School Call Off - S75146	Active	Strides Travels Ltd	04/09/2024	31/07/2025	£	31,350.00	Strategic Transport and Parking
C2352	Non-Commissioned Providers - JustCo Ltd t/a Home Instead Senior Care	Active	JustCo Ltd t/a Home Instead East Cheshire	04/10/2024	31/08/2025	£	30,030.00	Integrated Commissioning New Models of Care
C2884	Local Bus Service 12 - Saturday Evening (S70212)	Active	D&G Bus Ltd	08/06/2024	07/06/2026	£	30,000.00	Strategic Transport and Parking
C2631	Debt collection via digital contact strategy	Active	Telsolutions Ltd	12/06/2024	12/06/2026	£	30,000.00	Revenues and Benefits
C3156	23 086 Domestic Heating Lot 2A	Active	Ashley & McDonough	15/04/2024	02/03/2027	£	30,000.00	Housing
C3231	Meriton Road Park Park Tennis Courts Renovation	Expired	Sportex Group Limited	16/09/2024	14/10/2024	£	29,997.12	Environmental Services
C3451	Lot 1 Home To School Call Off - S75605	Active	Safeguard Transport Ltd	02/09/2024	31/07/2025	£	29,450.00	Strategic Transport and Parking
C3239	Disability Adaptation Works SR2005009	Active	Broad Oak Properties Ltd	19/08/2024	18/08/2025	£	28,177.30	Housing
C3315	Skills Bootcamp in Upskilling Occupational Work Supervision	Active	GAIN Training Limited	16/05/2024	15/05/2025	£	28,000.00	
C3448	Lot 1 Home To School Call Off - N75021	Active	Prime Cars Travel Limited	02/09/2024	31/07/2025	£	26,600.00	Strategic Transport and Parking
C3421	Lot 1 Home To School Call Off - N55018	Active	Expedition Mini Coaches Ltd	02/09/2024	31/07/2025	£	26,600.00	Strategic Transport and Parking
C3394	Lot 1 Home To School Call Off - S75830	Active	Westside Taxis Ltd	03/09/2024	31/07/2026	£	26,600.00	Strategic Transport and Parking
C3408	Lot 1 Home To School Call Off - N55803	Active	24x7 (Cheshire) Ltd	02/09/2024	31/07/2025	£	26,596.20	Strategic Transport and Parking
C3444	Lot 1 Home To School Call Off - N55572	Active	Skyline	02/09/2024	31/07/2025	£	26,220.00	Strategic Transport and Parking
C2487	Domestic Disability Adaptations SR2004974	Active	Broad Oak Properties Ltd	08/04/2024	07/04/2025	£	26,215.00	Housing
C2359	Non-Commissioned Providers - Your Life Your Way	Active	Your Life Your Way	04/10/2024	31/08/2025	£	26,052.00	Integrated Commissioning New Models of Care
C2865	Macclesfield HWRC Remedial Works Lot 2 PCSO	Active	Manchester & Cheshire Construction Co Ltd	29/04/2024	22/01/2025	£	25,706.75	Estates
C2347	Non-Commissioned Providers - Compassionate Care Ltd	Active	Compassionate Care Ltd	04/10/2024	31/08/2025	£	25,168.00	Integrated Commissioning New Models of Care
C3242	Lifelong Learning 2024/26	Active	Speaking Up Speaking Out (SUSO)	19/08/2024	31/07/2025	£	25,000.00	Educational
C3393	Lot 1 Home To School Call Off - S75887Y	Active	A Stars Travel Limited	03/09/2024	31/07/2025	£	24,700.00	Strategic Transport and Parking
C3400	Lot 1 Home To School Call Off - S75001	Active	Alpha Grove Private Hire Ltd	04/09/2024	31/07/2025	£	24,700.00	Strategic Transport and Parking
C3436	Lot 1 Home To School Call Off - N55115N	Active	H Executive Private Hire	03/09/2024	31/07/2025	£	24,681.00	Strategic Transport and Parking
C3410	Lot 1 Home To School Call Off - N55073	Active	A Stars Travel Limited	02/09/2024	31/07/2025	£	24,415.00	Strategic Transport and Parking
C3442	Lot 1 Home To School Call Off - N75956	Active	Prime Cars Travel Limited	02/09/2024	31/07/2025	£	24,320.00	Strategic Transport and Parking
C3005	CLT & WLC Leadership Development - additional training	Active	The Society Of Local Authority Chief Executives And Senior Managers (Solace Grou	14/06/2024	31/03/2025	£	24,000.00	Human Resources
C3376	Apprenticeship - Social Worker Degree Level 6	Active	Manchester Metropolitan University	12/09/2024	31/03/2027	£	24,000.00	Human Resources
C3375	Apprenticeship - Social Worker Degree Level 6	Active	Manchester Metropolitan University	12/09/2024	31/03/2027	£	24,000.00	Human Resources
C3373	Apprenticeship - Social Worker Degree Level 6	Active	Manchester Metropolitan University	12/09/2024	31/03/2027	£	24,000.00	Human Resources
C3349	Apprenticeship - Social Worker Degree Level 6	Active	Manchester Metropolitan University	12/09/2024	31/03/2027	£	24,000.00	Human Resources
C3343	Apprenticeship - Social Worker Degree Level 6	Active	Manchester Metropolitan University	12/09/2024	31/03/2027	£	24,000.00	Human Resources
C3340	Apprenticeship - Social Worker Degree Level 6	Active	Manchester Metropolitan University	12/09/2024	31/03/2027	£	24,000.00	Human Resources
C3341	Apprenticeship - Social Worker Degree Level 6	Active	Manchester Metropolitan University	12/09/2024	31/03/2027	£	24,000.00	Human Resources
C3342	Apprenticeship - Social Worker Degree Level 6	Active	Manchester Metropolitan University	12/09/2024	31/03/2027	£	24,000.00	Human Resources
C3402	Lot 1 Home To School Call Off - N75002	Active	Club Class Travel Limited	02/09/2024	31/07/2025	£	23,940.00	Strategic Transport and Parking
C2256	Independent technical expert advisory services	Archive	Part B Group Limited	01/09/2024	31/08/2025	£	23,760.00	Estates
C3449	Lot 1 Home To School Call Off - S75610	Active	Safeguard Transport Ltd	02/09/2024	31/07/2025	£	23,750.00	Strategic Transport and Parking
C3437	Lot 1 Home To School Call Off - S75222N	Active	Door2Door Transport Ltd	03/09/2024	31/07/2025	£	23,750.00	Strategic Transport and Parking
C3445	Lot 1 Home To School Call Off - N75023	Active	Door2Door Transport Ltd	02/09/2024	31/07/2025	£	23,750.00	Strategic Transport and Parking
C3307	Disability Adaptation Works (SR2005955)	Active	JRB Construction Limited	13/08/2024	12/08/2025	£	23,090.00	Housing
C3452	Lot 1 Home To School Call Off - S75084N	Active	Beardmore Travel Services Limited	02/09/2024	31/07/2025	£	22,800.00	Strategic Transport and Parking
C3344	Apprenticeship - Chartered Manager Degree Level 6	Active	Manchester Metropolitan University	02/10/2024	30/06/2027	£	22,000.00	Human Resources
C2890	Hay Job Evaluations	Active	Korn Ferry International Limited (Korn Ferry Hay Group)	01/05/2024	30/04/2028	£	22,000.00	Human Resources
C3506	Apprenticeship - Project Manager Level 6 (Integrated Degree)	Active	Blackpool and The Fylde College	19/09/2024	19/09/2028	£	22,000.00	Human Resources
C3438	Lot 1 Home To School Call Off - N85912(B)	Active	Intermobility Private Hire Ltd	02/09/2024	31/07/2025	£	21,090.00	Strategic Transport and Parking
C1716	Radio Link System	Active	Dee Communications	15/06/2024	15/06/2025	£	21,000.00	ICT Services
C3446	Lot 1 Home To School Call Off - S75309	Active	Door2Door Transport Ltd	02/09/2024	31/07/2025	£	20,900.00	Strategic Transport and Parking
C3229	Alderley Edge Park Tennis Courts Renovation	Expired	Sportex Group Limited	09/09/2024	07/10/2024	£	20,798.58	Environmental Services
C2361	Non-Commissioned Providers - Bluebird Manchester North and Salford	Active	Bluebird Manchester North and Salford	04/10/2024	31/08/2025	£	20,280.00	Integrated Commissioning New Models of Care
C3243	Disability Adaptation Works (SR2007084)	Active	JRB Construction Limited	26/07/2024	25/07/2025	£	20,207.50	Housing
C2908	Cleford House 60 place SEN Primary offer Feasibility Work	Active	Halliday Meecham Architects Limited	07/06/2024	13/12/2024	£	20,047.50	Estates
C3136	Legal Advice - LEVI Contract	Active	Browne Jacobson Llp	19/08/2024	01/04/2025	£	20,000.00	Legal
C3223	Influenza Immunisation Programme 2024-2025	Active	Andrews Pharmacy Limited	01/09/2024	31/03/2025	£	20,000.00	Integrated Commissioning Thriving and Prevention
C3385	Lot 1 Home To School Call Off - S75766	Active	Westside Taxis Ltd	04/09/2024	31/07/2025	£	19,950.00	Strategic Transport and Parking
C1688	Body Worn Cameras	Active	Foresolutions Limited	09/05/2024	09/05/2026	£	19,946.32	Neighbourhood Services
C2339	Non-Commissioned Providers - Aviana Health Care	Active	Aviana Health care	04/10/2024	03/09/2025	£	19,708.00	Integrated Commissioning New Models of Care
C2351	Non-Commissioned Providers - Home instead - Northwich	Active	Home Instead - Northwich	04/10/2024	31/08/2025	£	19,656.00	Integrated Commissioning New Models of Care
C3329	Disability Adaptation Works (SR2007492)	Active	JRB Construction Limited	18/09/2024	17/09/2025	£	19,460.00	Housing
C3439	Lot 1 Home To School Call Off - S75024N	Active	C & M Taxis	02/09/2024	31/07/2025	£	19,380.00	Strategic Transport and Parking
C2363	Non-Commissioned Providers - Helping Hands Macclesfield	Active	Midshires Care Limited (Helping Hands)	04/10/2024	31/08/2025	£	19,188.00	Integrated Commissioning New Models of Care
C2937	Executive Search and Selection	Expired	Bloom Procurement Services Ltd	24/05/2024	09/08/2024	£	19,125.00	Human Resources
C3514	Design, printing and mail out of Garden Waste Renewal leaflet	Active		04/10/2024	03/11/2024	£	19,000.00	Environmental Services
C3411	Lot 1 Home To School Call Off - N55119	Active	Eurolynx Taxis Ltd	02/09/2024	31/07/2025	£	19,000.00	Strategic Transport and Parking
C2391	Section 106 historic data update (20							



C3077	CAB North HNF Macclesfield	Active	Cheshire East Citizens Advice Bureau North	09/05/2024	08/05/2025	£	14,693.00	Communities and Integration
C3000	Everybody Health & Leisure HNF	Active	Everybody Health and Leisure	09/05/2024	08/05/2025	£	14,642.00	Communities and Integration
C3123	Apprenticeship - Social Worker Degree Level 6	Active	Staffordshire University	24/06/2024	08/01/2026	£	14,636.44	Human Resources
C3149	Cumberland Arena Extension and Refurbishment - Lot 3	Active	Currie & Brown Uk Limited	30/04/2024	31/12/2025	£	14,443.79	Estates
C3398	Lot 1 Home To School Call Off - N55001	Active	Jurate Chatha	02/09/2024	31/07/2025	£	14,250.00	Strategic Transport and Parking
C3414	Lot 1 Home To School Call Off - N55086	Active	Jurate Chatha	02/09/2024	31/07/2025	£	14,250.00	Strategic Transport and Parking
C3428	Lot 1 Home To School Call Off - S71709N	Active	Prime Cars Travel Limited	02/09/2024	31/07/2025	£	14,250.00	Strategic Transport and Parking
C3314	Skills Bootcamp in Upskilling in Plastering	Active	GAIN Training Limited	16/05/2024	15/05/2025	£	14,000.00	
C2852	Apprenticeship - MSc in Education Leadership & Management Senior Leader level 7	Active	Captiva Learning Ltd	30/04/2024	05/01/2026	£	14,000.00	Human Resources
C2843	Apprenticeship - MSc in Education Leadership & Management Senior Leader level 7	Active	Captiva Learning Ltd	30/04/2024	05/01/2026	£	14,000.00	Human Resources
C2374	Domestic Refurbishment Works SR2001683	Active	Ups Building & Maintenance Ltd	17/06/2024	16/06/2025	£	13,898.50	Housing
C3364	Job Evaluation Services	Expired	North West Employers	01/08/2024	01/10/2024	£	13,680.00	Human Resources
C3358	NW Employers NJC Evaluations	Active	North West Employers	12/08/2024	12/08/2025	£	13,680.00	Human Resources
C3486	Disability Adaptations Works (SR2008149)	Active	JRB Construction Limited	09/10/2024	08/10/2025	£	13,334.00	Housing
C3429	Lot 1 Home To School Call Off - S75707N	Active	G Cooper & Son Limited T/a 3D's Taxi	02/09/2024	31/07/2025	£	13,205.00	Strategic Transport and Parking
C3148	Interim Occupier of Café Concessions	Active	Everybody Health and Leisure	24/07/2024	08/08/2025	£	13,000.00	Environmental Services
C3254	Langley Sutton Footpath No.15 s106	Expired	W.A.P Lawton & Son Limited	13/06/2024	13/09/2024	£	12,660.00	Culture and Tourism
C2879	Disability Adaptation Works (SR2006207)	Active	JRB Construction Limited	13/06/2024	12/06/2025	£	12,352.50	Housing
C3367	Disability Adaptation Works (SR2005692)	Active	Brenden Fern Limited	11/09/2024	10/09/2025	£	12,240.03	Housing
C3066	Audlem and District Community Action HNF	Active	Audlem & District Community Action	09/05/2024	08/05/2025	£	12,000.00	Communities and Integration
C3097	Nantwich Buddies HNF	Active		09/05/2024	08/05/2025	£	12,000.00	Communities and Integration
C3502	Pollinating Cheshire - Enhancing Grassland Habitats 2024	Active	Cheshire Wildlife Trust	30/09/2024	31/12/2024	£	11,698.00	Environmental Services
C3024	Disability Adaptation Works SR2009001	Active	Ups Building & Maintenance Ltd	03/06/2024	02/06/2025	£	11,496.65	Housing
C2881	SEND Conference Facilities	Expired	De Vere Cranage Estate	01/04/2024	31/03/2024	£	11,299.63	Inclusion
C3055	The Old Saw Mill CBS Limited - IGCF	Active	The Old Saw Mill CBS Limited	01/04/2024	31/03/2025	£	11,066.00	Communities and Integration
C2999	Lyceum HNF	Active	Trafalgar UK Theatres Crewe Ltd	09/05/2024	08/05/2025	£	10,842.00	Communities and Integration
C3334	Tatton Park Dwellings Refurbishment	Active	LDC Decorating Contractors Limited	01/09/2024	31/03/2025	£	10,405.00	Culture and Tourism
C3094	Middlewich TC HNF	Active	Middlewich Town Council	09/05/2024	08/05/2025	£	10,209.00	Communities and Integration
C2489	Domestic Disability Adaptation Works (SR2005308)	Active	Broad Oak Properties Ltd	05/01/2025	04/01/2026	£	10,100.00	Housing
C3330	Automated Household Response Service	Active	Civica Election Services Limited	01/08/2024	31/12/2024	£	10,000.00	Corporate
C3150	Cheshire Badger Vaccination Programme	Active	Cheshire Badger Vaccination Programme	01/06/2024	30/11/2024	£	10,000.00	Culture and Tourism
C2883	Robotic Process Automation	Active	Ascendant Solutions Data Management	05/07/2024	05/07/2025	£	10,000.00	Revenues and Benefits
C2868	Topspeed Courier Services	Active	Topspeed Courier	01/04/2024	31/03/2025	£	10,000.00	Legal
C2885	Local Bus Service 12 - Sunday (S70112)	Active	D&G Bus Ltd	08/06/2024	07/06/2026	£	10,000.00	Strategic Transport and Parking
C2888	Digital Blueprint Workshop	Expired	Triple Value Impact Ltd	17/04/2024	17/04/2024	£	10,000.00	ICT Strategy
C2957	Housing MDT Evaluation	Expired	Ice Creates Ltd	13/05/2024	28/07/2024	£	9,995.00	Health Improvement
C3304	Single Handed Care Practitioner Training	Expired	A1 Risk Solutions Limited	03/09/2024	02/10/2024	£	9,900.00	Integrated Commissioning New Models of Care
C3245	Makerfest Evaluation	Active	We Are Frilly	05/08/2024	31/03/2025	£	9,775.00	Culture and Tourism
C3117	Firewall & Web Content Filtering Service (Smoothwall) plus Load balancer	Active	Softcat Plc	20/06/2024	19/12/2024	£	9,604.03	ICT Services
C2889	Purchase of System Server	Expired	Synectics Systems Group Ltd	01/04/2024	01/06/2024	£	9,527.50	Neighbourhood Services
C2932	Disability Adaptation Works (SR2005553)	Active	T & G Welsh Building Contractors	26/04/2024	25/04/2025	£	9,421.00	Housing
C2343	Non-Commissioned Providers - Betamindes Domiciliary	Active	Betamindes Domiciliary	04/10/2024	31/08/2025	£	9,100.00	Integrated Commissioning New Models of Care
C3354	Audit of Cheshire Warrington Development Partnership Accounts	Active	Beever & Struthers	01/09/2024	31/03/2025	£	9,000.00	Finance
C3253	Apprenticeship - Teacher Level 6	Active	Community First Academy Trust	01/07/2024	31/07/2025	£	9,000.00	Human Resources
C3159	Apprenticeship - Teacher Level 6	Active	School Led Development Trust	01/07/2024	31/08/2025	£	9,000.00	Human Resources
C2898	Apprenticeship - Teacher Level 6	Active	Best Practice Network	29/08/2024	28/11/2025	£	9,000.00	Human Resources
C3372	Apprenticeship - Teacher Level 6	Active	Tes Institute	02/09/2024	02/12/2025	£	9,000.00	Human Resources
C3377	Apprenticeship - Operations or Departmental Manager Level 5	Active	PMA Limited	26/09/2024	31/07/2026	£	9,000.00	Human Resources
C2934	Apprenticeship - Commercial Procurement & Supply Level 4	Active	S R Supply Chain Consultants Ltd	22/04/2024	22/04/2026	£	9,000.00	Human Resources
C3346	Apprenticeship - Career Development Professional Level 6	Active	Education and Skills Training & Development Ltd	30/08/2024	30/11/2026	£	9,000.00	Human Resources
C3157	Apprenticeship - Career Development Professional level 6	Active	Education and Skills Training & Development Ltd	30/08/2024	30/11/2026	£	9,000.00	Human Resources
C3054	The Haven on North St - IGCF	Active	The Haven on North St	01/04/2024	31/03/2025	£	8,789.00	Communities and Integration
C3332	Christmas Mansion Tatton Park 2024	Active	David Haworth Theatre Maker	20/08/2024	31/01/2025	£	8,727.00	Culture and Tourism
C3036	Bickerton Tennis Club - IGCF	Active	Bickerton Tennis Club	01/04/2024	31/03/2025	£	8,640.00	Communities and Integration
C3227	AIM Training	Active	Coventry City Council	11/07/2024	11/07/2025	£	8,560.00	Child in Need and Child Protection
C3085	Vehicle Trailer Tatton Park	Expired	Charles J Marshall (Aberdeen) Limited	01/07/2024	31/07/2024	£	8,500.00	Environmental Services
C2954	Proof of Concept(s) for a New Extended Reality (XR) Artwork	Active	Peut-Porter Ltd	01/05/2024	31/10/2024	£	8,460.00	Culture and Tourism
C3316	Skills Bootcamp in Retrofit External Wall Insulation	Active	GAIN Training Limited	16/05/2024	15/05/2025	£	8,400.00	
C2869	iNetwork Membership Subscription	Active	Tameside Metropolitan Borough Council	01/04/2024	31/03/2025	£	8,330.00	ICT Strategy
C2931	Disability Adaptations (SR2007334)	Active	Hugh Steeper Limited	26/04/2024	25/04/2025	£	8,249.68	Housing
C3139	Adelaide School 2 storey extension Planning Application - Lot 5	Active	David Trowler Associates	01/07/2024	30/06/2025	£	8,200.00	Estates
C2891	Scanners for Elections	Active	Insight Direct (UK) Ltd	22/04/2024	21/04/2025	£	8,144.37	Governance and Democratic Services
C3326	Disability Adaptation Works (SR2005604)	Active	JRB Construction Limited	18/10/2024	17/10/2025	£	8,000.00	Housing
C3064	Alsager Community Support HNF	Active	Alsager Community Support	09/05/2024	08/05/2025	£	8,000.00	Communities and Integration
C3507	Apprenticeship - Early Years Lead Practitioner Level 5	Active	Best Practice Network	17/09/2024	14/01/2027	£	8,000.00	Human Resources
C2907	P553 Emergency HWRC Closures and booking system artwork	Expired	Bloom Procurement Services Ltd	07/05/2024	31/07/2024	£	7,940.00	Environmental Services
C3234	Disability Adaptation Works SR2007057	Active	DG Servicing Limited	24/07/2024	23/07/2025	£	7,242.91	Housing
C3153	Lodge Lane, Saughall - Pothole Repairs/Patch Resurfacing	Active	Elite Surfacing Ltd	11/07/2024	11/07/2025	£	7,165.52	Estates
C3504	Apprenticeship - Teaching Assistant Level 3	Active	Cheshire College - South & West	10/09/2024	13/03/2026	£	7,000.00	Human Resources
C3479	Apprenticeship - Teaching Assistant Level 3	Active	Cheshire College - South & West	11/09/2024	13/03/2026	£	7,000.00	Human Resources
C3125	Apprenticeship - Teaching Assistant Level 3	Active	Cheshire College - South & West	22/04/2024	14/10/2025	£	7,000.00	Human Resources
C2899	Apprenticeship - Teaching Assistant Level 3	Active	Best Practice Network	30/04/2024	30/10/2025	£	7,000.00	Human Resources
C3505	Apprenticeship - Teaching Assistant Level 3	Active	Cheshire College - South & West	16/09/2024	12/06/2026	£	7,000.00	Human Resources
C3370	Apprenticeship - Associate Project Manager Level 4	Active	MBKB Group	19/08/2024	26/05/2026	£	7,000.00	Human Resources
C3519	Apprenticeship - Teaching Assistant Level 3	Active	Education and Skills Training & Development Ltd	31/10/2024	31/07/2026	£	7,000.00	Human Resources
C3165	Apprenticeship - Operations/Departmental Manager Level 5	Active	Captiva Learning Ltd	10/07/2024	09/05/2026	£	7,000.00	Human Resources
C3371	Apprenticeship - Associate Project Manager Level 4	Active	MBKB Group	23/08/2024	20/06/2026	£	7,000.00	Human Resources
C3160	Apprenticeship - Learning and Development Consultant Business Partner Level 5	Active	MBKB Group	04/07/2024	23/06/2026	£	7,000.00	Human Resources
C3353	Apprenticeship - Teaching Assistant Level 3	Active	Education and Skills Training & Development Ltd	02/09/2024	02/09/2026	£	7,000.00	Human Resources
C3345	Apprenticeship - Teaching Assistant Level 3	Active	Education and Skills Training & Development Ltd	02/09/2024	02/09/2026	£	7,000.00	Human Resources
C3355	DMMO Investigation MA-5-244 Disley FP39 Upgrade	Active	TMJ Access	01/09/2024	01/03/2025	£	6,900.00	Culture and Tourism
C3480	Hypervisor Licences	Active	Phoenix Software Ltd	30/09/2024	29/09/2025	£	6,803.20	ICT Services
C3145	CEC Energy Manager	Active	Systemslink 2000 Ltd	01/08/2024	31/07/2025	£	6,795.00	Estates
C2953	Remedial 5 Year Fixed Wire Test - Mansion Tatton Park	Expired	Eric Charlesworth (Electrical Contractors) Ltd	01/04/2024	31/05/2024	£	6,711.76	Culture and Tourism
C3325	DMMO Investigation MA-5-240 Mottram St. Andrews FP26 Upgrade	Active	Birchill Access Consultancy Ltd	01/09/2024	31/03/2025	£	6,500.00	Culture and Tourism
C3062	Disability Adaptation Works (SR2006063)	Active	JRB Construction Limited	05/06/2024	04/06/2025	£	6,434.00	Housing
C3225	Congleton BR36 Groundworks	Expired	W.A.P Lawton & Son Limited	22/07/2024	22/09/2024	£	6,400.00	Culture and Tourism
C3143	Macclesfield Indoor Market Refurbishment RIBA Stage 3, 4 & X - Lot 3	Active	Currie & Brown Uk Limited	26/06/2024	28/03/2025	£	6,399.20	Estates
C2892	Disability Adaptation Works (SR2007150)	Active	Dolphin Mobility Ltd	11/04/2024	10/04/2025	£	6,340.00	Housing
C3040	Holy Trinity Church, Hurdsfield - COL2	Active		01/04/2024	31/12/2024	£	6,327.00	
C3124	Disability Adaptation Works (SR2007360)	Active	Dolphin Mobility Ltd	13/06/2024	12/06/2025	£	6,260.00	Housing
C3252	Poynton Reservoir - S10 Inspection	Active	Ove Arup & Partners Limited	09/08/2024	31/03/2025	£	6,250.00	Estates
C3151	Mill Lane, Goostrey - Pothole Repairs/Patch Resurfacing	Active	Elite Surfacing Ltd	11/07/2024	11/07/2025	£	6,085.54	Estates
C3322	Disability Adaptation Works (SR2006631)	Active	Plus Dane Housing Ltd	14/08/2024	13/08/2025	£	6,068.22	Housing
C3318	Disability Adaptation Works SR2005426	Active	JRB Construction Limited	12/08/2024	11/08/2025	£	6,060.00	Housing
C3152	Hondsloough Lane, Hondsloough - Pothole Repairs/Patch Resurfacing	Active	Elite Surfacing Ltd	11/07/2024	11/07/2025	£	6,031.56	Estates
C2858	Prepaid Cards 2024 Temp	Active - Renewal in Progress	Allpay Limited	01/04/2024	31/07/2024	£	6,000.00	
C3147	Safeguarding Adults Review JL	Active	Crainia Ltd	01/09/2024	31/03/2025	£	6,000.00	Adult Safeguarding
C2955	Apprenticeship - Children Young People & Families Manager Level 5	Active	The Childcare Company	22/04/2024	21/07/2025	£	6,000.00	Human Resources
C3348	Apprenticeship - Children, Young People and Families Practitioner Level 4	Active	The Childcare Company	12/08/2024	11/02/2026	£	6,000.00	Human Resources
C3347	Apprenticeship - Children, Young People and Families Practitioner Level 4	Active	The Childcare Company	15/08/2024	14/02/2026	£	6,000.00	Human Resources
C2913	Apprenticeship - Children Young People & Families manager level 5	Active	The Childcare Company	11/04/2024	10/10/2025	£	6,000.00	Human Resources
C3155	Apprenticeship - School Business Professional Level 4	Active	Education and Skills Training & Development Ltd	30/08/2024	28/02/2026	£	6,000.00	Human Resources
C3008	Cleford House 60 place SEN Primary offer Feasibility Work - Lot 4	Active	Sutcliffe Projects Ltd	11/06/2024	20/12/2024	£	5,940.00	Estates
C2947	Cleford House SEN Feasibility Work - Lot 2	Active	GLD Technical Consulting Ltd	08/05/2024	20/12/2024	£	5,940.00	Estates
C3487	Summer Reading Challenge materials for CE libraries	Active	The Reading Agency	09/09/2024	08/04/2025	£	5,905.00	Neighbourhood Services
C2952	LY2 Package A	Active	Colin Davies t/a Aviary	06/05/2024	30/11/2024	£	5,900.00	Arts and Leisure Services
C3363	Automated monitoring of public websites	Active	Silktide Limited	01/10/2024	30/09/2025	£	5,855.80	ICT Services
C3013	One off purchase of Presiding Officer Sundry Packs	Expired	Shaw and Sons Limited	24/05/2024	04/07/2024	£	5,840.00	Governance and Democratic Services
C3356	Investigation of Schedule 14 Definitive Map Modification Order to addition of 2	Active	TMJ Access	01/09/2024	01/03/2025	£	5,800.00	Culture and Tourism
C3034	Disability Adaptation Works (SR2006911)	Active	Broad Oak Properties Ltd	05/06/2024	04/06/2025	£	5,640.00	Housing
C3004	Caravan Removal and Remediation	Active	Broad Oak Properties Ltd	22/05/2024	21/05/2025	£	5,620.00	Housing
C2630	Advice relating to a proposed sale of land at Earl Road, Handforth	Active	Bloom Procurement Services Ltd	17/05/2024	26/04/2025	£	5,580.00	Economic Development
C3141	Waste Sewage Removal	Expired	S and S Site Services Limited	08/07/2024	31/07/2024	£	5,400.00	Environmental Services
C3306	Silaging	Active	Ray Britland Contractors Limited	05/08/2024	05/08/2025	£	5,400.00	Culture and Tourism
C3138	Disability Adaptation Works SR2006326	Active	SLC Care Limited	24/06/2024	23/06/2025	£	5,299.20	Housing
C2893	Fire Alarm/Emergency Lighting Servicing Tatton Park 2024/25	Active	Eric Charlesworth (Electrical Contractors) Ltd	01/04/2024	31/03/2025	£	5,128.00	Culture and Tourism
C3481	Macclesfield Indoor Market Refurbishment Clerk of Works - Lot 5	Active	David Trowler Associates	01/10/2024	30/09/2025	£	5,120.00	Estates
C3137	TADIC - Lot 5 BS Clerk of Works	Active	David Trowler Associates	24/06/2024	29/09/2025	£	5,120.00	Estates
C2994	Pure Insight Crewe FF1	Active	Pure Insight 1628	01/04/2024	31/03/2025	£	5,000.00	Communities and Integration
C2995	Pure Insight Macc FF1	Active	Pure Insight 1628	01/04/2024	31/03/2025	£	5,000.00	Communities and Integration
C2993	Cheshire Young Carers SMASH FF1	Active	Cheshire Young Carers Ltd	0				

C3226	CEC Office Transformation - Lot 5 Building Surveying Services	Active	David Trowler Associates	24/07/2024	30/04/2025	£	4,850.00	Estates
C3091	MHA Communities FF	Active	MHA Communities Cheshire East	01/04/2024	31/03/2025	£	4,810.00	Communities and Integration
C3362	Warm & Healthy Homes, Crewe Railway Cottages - Lot 7	Active	David Trowler Associates	01/04/2024	30/06/2026	£	4,710.75	Business Change
C3093	Middlewich TC FF	Active	Middlewich Town Council	01/04/2024	31/03/2025	£	4,702.00	Communities and Integration
C3350	Dean Row Centre SEND School - Lot 1	Active	Halliday Meecham Architects Limited	02/09/2024	24/03/2025	£	4,625.77	Estates
C2870	Online Accessibility software for Cheshire East Council website	Active	Texthelp Limited	19/05/2024	19/05/2025	£	4,329.10	ICT Strategy
C3107	Neuromuscular Centre FF	Active	The Neuromuscular Centre	01/04/2024	31/03/2025	£	4,210.00	Communities and Integration
C3058	The Wingate Special Children's Trust CIO - IGCf	Active	The Wingate Special Children's Trust CIO	01/04/2024	31/03/2025	£	4,130.99	Communities and Integration
C2998	YMCA Cafe FF1	Active	Crewe YMCA	01/04/2024	31/03/2025	£	4,106.00	Communities and Integration
C3014	Cleford House 60 place SEN Primary offer Feasibility Work - Lot 3	Active	Currie & Brown Uk Limited	07/06/2024	20/12/2024	£	4,050.00	Estates
C3116	Apprenticeship - Customer Service Specialist Level 3	Active	Total People Ltd	21/05/2024	22/11/2025	£	4,000.00	Human Resources
C3240	Apprenticeship - Lead Adult Care Worker level 3	Active	Macclesfield College	03/07/2024	03/01/2026	£	4,000.00	Human Resources
C3374	Apprenticeship - Lead Adult Care Worker level 3 Standard	Active	Macclesfield College	31/07/2024	15/08/2026	£	4,000.00	Human Resources
C2526	Parent Assess specialist assessments	Active	ParentAssess Limited	09/09/2024	08/09/2025	£	3,672.00	ICT Services
C2905	Proposed HWRC Feasibility Study - Lot 5	Active	David Trowler Associates	29/04/2024	29/11/2024	£	3,205.00	Estates
C2683	Appliance and Servers - Maintenance and Support	Active	Newcorp Computer Services Ltd	01/04/2024	31/03/2025	£	3,068.00	ICT Services
C3071	Bromley Farm Trust FF	Active	Bromley Farm Trust	01/04/2024	31/03/2025	£	3,012.00	Communities and Integration
C2956	Dairy House Farm Grade 2 Listed Building - Structure Stabilisation Lot 6	Active	Purcell Architecture Ltd	11/06/2024	22/11/2024	£	2,062.50	
C3070	Bridge the Gap FF Meals	Active	Bridge the Gap	01/04/2024	31/03/2025	£	2,000.00	Communities and Integration
C2830	CAV Annual support and maintenance	Active	CACI Ltd	01/04/2024	31/03/2025	£	1,980.98	ICT Strategy
C3365	Dean Row Centre SEND School - Lot 4	Active	Sutcliffe Projects Ltd	16/09/2024	25/04/2025	£	1,925.00	Estates
C3359	Dean Row Centre SEND School - Lot 2	Active	GLD Technical Consulting Ltd	02/09/2024	25/04/2025	£	1,923.00	Estates
C3360	Dean Row Centre SEND School - Lot 3	Active	Currie & Brown Uk Limited	16/09/2024	25/04/2025	£	1,602.00	Estates
C3328	Royal Arcade Phase II Site Landscaping Works Lot 7	Active	David Trowler Associates	15/08/2024	22/08/2025	£	1,520.00	Estates
C2946	Cleford House SEN Feasibility Work - Lot 7	Active	David Trowler Associates	09/05/2024	20/12/2024	£	1,400.00	Estates
C3508	Macclesfield Indoor Market Refurbishment RIBA Stage 5&6 Lot 7	Active	David Trowler Associates	14/10/2024	30/10/2025	£	1,200.00	Estates
C2866	Framework Portal	Active	Virtualstock Ltd	01/04/2024	31/03/2025	£	1,000.00	Procurement
C3068	Bridge the GAP FF Breastfeeding	Active	Bridge the Gap	01/04/2024	31/03/2025	£	1,000.00	Communities and Integration
C2882	Royal Arcades - Planning Applications for Temporary Fencing (Proposal 2) Lot 5	Active	David Trowler Associates	08/04/2024	30/04/2025	£	870.00	Estates
C3069	Bridge the Gap FF Bereavement	Active	Bridge the Gap	01/04/2024	31/03/2025	£	850.00	Communities and Integration
C2704	MapInfo Pro-Maintenance	Active	Idox Software Limited	01/04/2024	31/03/2025	£	831.49	Planning
C2942	SSL Certificate *.cheshirewestandchester.gov.uk	Active	Digicert, Inc.	01/05/2024	15/05/2026	£	807.97	ICT Services
C3003	SSL Certificate East Wildcard	Active	Digicert, Inc.	15/05/2024	12/06/2026	£	806.68	ICT Services
C3106	SSL Certificate *.accesscheshire.com	Active	Digicert, Inc.	07/06/2024	28/07/2025	£	791.18	ICT Services
C3524	Malkins Bank GC Ground Remediation Works AIA Report - Lot 8	Active	The Environment Partnership (TEP) Ltd	17/10/2024	30/05/2025	£	784.50	Environmental Services
C3351	Dean Row Centre SEND School - Lot 7	Active	David Trowler Associates	02/09/2024	24/03/2025	£	768.96	Estates
C3228	Flag Lane Baths / Site clearance options Lot 3	Active	Currie & Brown Uk Limited	30/08/2024	29/01/2025	£	760.00	Estates
C3251	Database/Software for Advice & Support Service, client caseload	Active	Dizons Limited	31/07/2024	30/07/2025	£	695.00	Education Participation and Pupil Support
C3012	Proposed HWRC Feasibility Study - Lot 3	Active	Currie & Brown Uk Limited	07/06/2024	29/11/2024	£	632.00	Estates
C3369	SSL Certificate guest.cheshireshareservices.gov.uk	Active	Digicert, Inc.	23/08/2024	18/09/2025	£	566.21	ICT Services
C3368	SSL Certificate eap.ourcheshire.ccusers.com	Active	Digicert, Inc.	23/08/2024	13/09/2025	£	566.21	ICT Services
C2906	Proposed HWRC Feasibility Study - Lot 7	Active	David Trowler Associates	29/04/2024	29/11/2024	£	550.00	Estates
C3503	Hardware Support (Bull Escala)	Active	Newcorp Computer Services Ltd	18/10/2024	17/01/2025	£	500.00	ICT Services
C3144	Hardware Support (Bull Escala)	Active - Renewal in Progress	Newcorp Computer Services Ltd	18/07/2024	17/10/2024	£	500.00	ICT Services
C2910	Hardware Support (Bull Escala)	Expired	Newcorp Computer Services Ltd	18/04/2024	17/07/2024	£	500.00	ICT Services
C3233	SSL Certificate Garden Bins	Active	Digicert, Inc.	11/07/2024	31/07/2025	£	414.22	ICT Services
C3161	Nominet Membership & Domain Lease	Active	Nominet UK	01/08/2024	31/07/2025	£	300.00	ICT Services
C3029	SSL Certificate voicebot-uat.cheshireeast.gov.uk	Active	Digicert, Inc.	28/05/2024	29/05/2025	£	250.98	ICT Services
C3027	SSL Certificate voicebot-prod.cheshireeast.gov.uk	Active	Digicert, Inc.	28/05/2024	29/05/2025	£	250.98	ICT Services
C3026	SSL Certificate chatbot-prod.cheshireeast.gov.uk	Active	Digicert, Inc.	28/05/2024	29/05/2025	£	250.98	ICT Services
C3028	SSL Certificate chatbot-uat.cheshireeast.gov.uk	Active	Digicert, Inc.	28/05/2024	29/05/2025	£	250.98	ICT Services
C2941	SSL Certificate www.cheshirerenewals.co.uk	Active	Digicert, Inc.	26/04/2024	10/05/2025	£	239.57	ICT Services
C2326	Day Opportunities - Wishing Well Project Ltd	Active	Wishing Well Project Ltd	22/04/2024	31/07/2027	£	-	- Integrated Commissioning, Children, Families and Complex Needs
C2811	DPS Complex Needs -Icare solutions stockport	Active	Icare solutions stockport	01/04/2024	01/09/2025	£	-	- Integrated Commissioning, Children, Families and Complex Needs
C2802	DPS Complex Needs - Affordable Care At Home Ltd	Active	Affordable Care at Home	30/04/2024	01/09/2025	£	-	- Integrated Commissioning, Children, Families and Complex Needs
C2803	DPS Complex Needs - alive health care intl ltd	Active	Alive Health care Int'l Ltd	01/04/2024	01/09/2025	£	-	- Integrated Commissioning, Children, Families and Complex Needs
C2806	DPS Complex Needs - Caremax Support Services Ltd	Active	Caremax Support Services Ltd	01/04/2024	01/09/2025	£	-	- Integrated Commissioning, Children, Families and Complex Needs
C2808	DPS Complex Needs -Eden Housing & Support Ltd	Active	Eden Housing & Support Ltd	01/04/2024	01/09/2025	£	-	- Integrated Commissioning, Children, Families and Complex Needs
C2812	DPS Complex Needs -Mecrews Healthcare Ltd	Active	Mecrews Healthcare Ltd	01/04/2024	01/09/2025	£	-	- Integrated Commissioning, Children, Families and Complex Needs
C2813	DPS Complex Needs -Mimshealthcare Limited	Active	Mimshealthcare Limited	01/04/2024	01/09/2025	£	-	- Integrated Commissioning, Children, Families and Complex Needs
C2815	DPS Complex Needs -MYSA Care and Support LTD	Active	MYSA Care and Support LTD	01/04/2024	01/09/2025	£	-	- Integrated Commissioning, Children, Families and Complex Needs
C2816	DPS Complex Needs -SELECT SUPPORT PARTNERSHIPS	Active	SELECT SUPPORT PARTNERSHIPS	01/04/2024	01/09/2025	£	-	- Integrated Commissioning, Children, Families and Complex Needs
C2962	DPS-AWC_ Althea Healthcare Management Limited T/A Park Lane	Active	Althea Healthcare Management Limited	01/07/2024	30/09/2025	£	-	- Integrated Commissioning Thriving and Prevention
C2961	DPS-AWC_ Active Pathways Ltd	Active	Active Pathways Ltd	16/08/2024	30/09/2025	£	-	- Integrated Commissioning Thriving and Prevention
C2964	DPS-AWC_ Sharston House (Kingsley Health Care)	Active	Sharston House (Kingsley Health Care)	28/08/2024	30/09/2025	£	-	- Integrated Commissioning Thriving and Prevention
C2407	Mental Health Assessors (DOLS) - 6. Super Support Service Ltd	Active	Super support service Limited	01/10/2024	30/09/2025			Adult Safeguarding
C3500	Lot 1 Home To School Call Off - S55434Y	Active		03/09/2024	20/12/2024			Strategic Transport and Parking
C3494	*DUPLICATE - NOT IN USE* Lot 1 Home To School Call Off - S75118	Archive		04/09/2024	31/07/2025			
C3303	Lot 1 Home To School Call Off - S85118	Active		04/09/2024	31/07/2025			Strategic Transport and Parking
C3298	Lot 1 Home To School Call Off - O86003	Active		04/09/2024	31/07/2025			Strategic Transport and Parking
C3297	Lot 1 Home To School Call Off - O76001	Active		04/09/2024	31/07/2025			Strategic Transport and Parking
C3293	Lot 1 Home To School Call Off - N56102N	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3301	Lot 1 Home To School Call Off - N55067a	Active		02/09/2024	31/07/2026			Strategic Transport and Parking
C3287	Lot 1 Home To School Call Off - S75156b	Active		06/09/2024	31/07/2026			Strategic Transport and Parking
C3284	Lot 1 Home To School Call Off - N85077N	Active		02/09/2024	31/07/2028			Strategic Transport and Parking
C3289	Lot 1 Home To School Call Off - S75283	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3285	Lot 1 Home To School Call Off - S75069	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3283	Lot 1 Home To School Call Off - N55141	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3292	Lot 1 Home To School Call Off - S75522N	Active		02/09/2024	31/07/2026			Strategic Transport and Parking
C3302	Lot 1 Home To School Call Off - N55067b	Active		02/09/2024	31/07/2026			Strategic Transport and Parking
C3299	Lot 1 Home To School Call Off - S85250Y	Active		02/09/2024	31/07/2029			Strategic Transport and Parking
C3275	Lot 1 Home To School Call Off - N75085	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3294	Lot 1 Home To School Call Off - N56002N	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3296	Lot 1 Home To School Call Off - O56002	Active		04/09/2024	31/07/2025			Strategic Transport and Parking
C3291	Lot 1 Home To School Call Off - S75523N	Active		02/09/2024	31/07/2028			Strategic Transport and Parking
C3266	Lot 1 Home To School Call Off - S85250Y	Active		03/09/2024	31/07/2025			Strategic Transport and Parking
C3270	Lot 1 Home To School Call Off - S75915Y	Active		03/09/2024	31/07/2025			Strategic Transport and Parking
C3271	Lot 1 Home To School Call Off - S75080	Active		03/09/2024	31/07/2027			Strategic Transport and Parking
C3263	Lot 1 Home To School Call Off - S75907N	Active		02/09/2024	31/07/2027			Strategic Transport and Parking
C3265	Lot 1 Home To School Call Off - S55250Y	Active		03/09/2024	31/07/2027			Strategic Transport and Parking
C3274	Lot 1 Home To School Call Off - N85011	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3256	Lot 1 Home To School Call Off - S75299	Active		03/09/2024	31/07/2028			Strategic Transport and Parking
C3280	Lot 1 Home To School Call Off - N75019	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3288	Lot 1 Home To School Call Off - S85433	Active		02/09/2024	31/07/2027			Strategic Transport and Parking
C3290	Lot 1 Home To School Call Off - S75682N	Active		02/09/2024	31/07/2026			Strategic Transport and Parking
C3277	Lot 1 Home To School Call Off - N55591	Active		02/09/2024	31/07/2026			Strategic Transport and Parking
C3257	Lot 1 Home To School Call Off - S85311	Active		03/09/2024	31/07/2025			Strategic Transport and Parking
C3260	Lot 1 Home To School Call Off - S71025	Active		03/09/2024	31/07/2025			Strategic Transport and Parking
C3279	Lot 1 Home To School Call Off - N85709	Active		02/09/2024	31/07/2027			Strategic Transport and Parking
C3286	Lot 1 Home To School Call Off - N85704	Active		02/09/2024	31/07/2026			Strategic Transport and Parking
C3258	Lot 1 Home To School Call Off - S55830	Active		05/09/2024	31/07/2026			Strategic Transport and Parking
C3300	Lot 1 Home To School Call Off - S71642	Active		02/09/2024	31/07/2029			Strategic Transport and Parking
C3273	Lot 1 Home To School Call Off - S75420	Active		03/09/2024	31/07/2025			Strategic Transport and Parking
C3267	Lot 1 Home To School Call Off - S75889	Active		03/09/2024	31/07/2025			Strategic Transport and Parking
C3276	Lot 1 Home To School Call Off - N55139	Active		02/09/2024	31/07/2027			Strategic Transport and Parking
C3272	Lot 1 Home To School Call Off - S85766N	Active		03/09/2024	31/07/2025			Strategic Transport and Parking
C3259	Lot 1 Home To School Call Off - S81541Y	Active		04/09/2024	31/07/2027			Strategic Transport and Parking
C3262	Lot 1 Home To School Call Off - S71885	Active		02/09/2024	31/07/2026			Strategic Transport and Parking
C3281	Lot 1 Home To School Call Off - S75054	Active		02/09/2024	31/07/2029			Strategic Transport and Parking
C3261	Lot 1 Home To School Call Off - O56660	Active		03/09/2024	31/07/2025			Strategic Transport and Parking
C3295	Lot 1 Home To School Call Off - N56128N	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3264	Lot 1 Home To School Call Off - S55988	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3255	Lot 1 Home To School Call Off - S55947	Active		02/09/2024	31/07/2026			Strategic Transport and Parking
C3278	Lot 1 Home To School Call Off - N75072	Active		02/09/2024	31/07/2027			Strategic Transport and Parking
C3269	Lot 1 Home To School Call Off - S75654N	Active		04/09/2024	31/07/2025			Strategic Transport and Parking
C3268	Lot 1 Home To School Call Off - S55433	Active		03/09/2024	31/07/2026			Strategic Transport and Parking
C3282	Lot 1 Home To School Call Off - N55137	Active		02/09/2024	31/07/2027			Strategic Transport and Parking
C3214	Lot 1 Home To School Call Off - S75760	Active		04/09/2024	31/07/2027			Strategic Transport and Parking
C3221	Lot 1 Home To School Call Off - N85077N	Active		02/09/2024	31/07/2028			Strategic Transport and Parking
C3212	Lot 1 Home To School Call Off - S71070	Active		03/09/2024	31/07/2025			Strategic Transport and Parking
C3209	Lot 1 Home To School Call Off - S75909Y	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3178	Lot 1 Home To School Call Off - N55132	Active		02/09/2024	31/07/2027			Strategic Transport and Parking
C3183	Lot 1 Home To School Call Off - N57124	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3175	Lot 1 Home To School Call Off - N56001N	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3197	Lot 1 Home To School Call Off - S75045	Active		02/09/2024	31/07/2027			Strategic Transport and Parking
C3186	Lot 1 Home To School Call Off - N55258	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3172	Lot 1 Home To School Call Off - N56002N	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3171	Lot 1 Home To School Call Off - N56003N	Active		02/09/2024	31/07/2025			Strategic Transport and Parking
C3199	Lot 1 Home To School Call Off - S75032	Active		04/09/2024	31/07/2027			Strategic Transport and Parking
C3203	Lot 1 Home To School Call Off - S815							

C3168	Lot 1 Home To School Call Off - S55931N	Active		02/09/2024	31/07/2026		Strategic Transport and Parking
C3218	Lot 1 Home To School Call Off - S71202Y	Active		03/09/2024	31/07/2027		Strategic Transport and Parking
C3167	Lot 1 Home To School Call Off - S75931	Active		02/09/2024	31/07/2026		Strategic Transport and Parking
C3182	Lot 1 Home To School Call Off - N85010	Active		02/09/2024	31/07/2025		Strategic Transport and Parking
C3176	Lot 1 Home To School Call Off - N56102	Active		02/09/2024	31/07/2025		Strategic Transport and Parking
C3194	Lot 1 Home To School Call Off - S75689	Active		02/09/2024	31/07/2029		Strategic Transport and Parking
C3200	Lot 1 Home To School Call Off - S71369	Active		04/09/2024	31/07/2026		Strategic Transport and Parking
C3215	Lot 1 Home To School Call Off - S75027	Active		04/09/2024	31/07/2026		Strategic Transport and Parking
C3170	Lot 1 Home To School Call Off - N55932N	Active		02/09/2024	31/07/2026		Strategic Transport and Parking
C3198	Lot 1 Home To School Call Off - S75023	Active		04/09/2024	31/07/2029		Strategic Transport and Parking
C3181	Lot 1 Home To School Call Off - N55140	Active		02/09/2024	31/07/2029		Strategic Transport and Parking
C3217	Lot 1 Home To School Call Off - N51894	Active		02/09/2024	31/07/2029		Strategic Transport and Parking
C3202	Lot 1 Home To School Call Off - S81592A	Active		02/09/2024	31/07/2025		Strategic Transport and Parking
C3201	Lot 1 Home To School Call Off - S81541Y	Active		04/09/2024	31/07/2027		Strategic Transport and Parking
C3219	Lot 1 Home To School Call Off - N51871	Active		02/09/2024	31/07/2029		Strategic Transport and Parking
C3190	Lot 1 Home To School Call Off - S55001	Active		04/09/2024	31/07/2027		Strategic Transport and Parking
C3184	Lot 1 Home To School Call Off - N55116	Active		02/09/2024	31/07/2027		Strategic Transport and Parking
C3220	Lot 1 Home To School Call Off - S85011N	Active		02/09/2024	31/07/2025		Strategic Transport and Parking
C3193	Lot 1 Home To School Call Off - S75690	Active		02/09/2024	31/07/2026		Strategic Transport and Parking
C3188	Lot 1 Home To School Call Off - N55047N	Active		02/09/2024	31/07/2027		Strategic Transport and Parking
C3208	Lot 1 Home To School Call Off - N55002Y	Active		03/09/2024	31/10/2024		Strategic Transport and Parking
C3196	Lot 1 Home To School Call Off - S55124	Active		02/09/2024	31/07/2026		Strategic Transport and Parking
C3204	Lot 1 Home To School Call Off - N85099	Active		03/09/2024	31/07/2028		Strategic Transport and Parking
C3213	Lot 1 Home To School Call Off - N55983Y	Active		03/09/2024	31/07/2026		Strategic Transport and Parking
C3216	Lot 1 Home To School Call Off - N75027Y	Active		03/09/2024	31/07/2026		Strategic Transport and Parking
C3211	Lot 1 Home To School Call Off - O75369Y	Active		04/09/2024	31/07/2025		Strategic Transport and Parking
C3195	Lot 1 Home To School Call Off - S71694N	Active		02/09/2024	31/07/2029		Strategic Transport and Parking
C3189	Lot 1 Home To School Call Off - S77001N	Active		02/09/2024	31/07/2025		Strategic Transport and Parking
C3205	Lot 1 Home To School Call Off - S85116	Active		04/09/2024	31/07/2025		Strategic Transport and Parking
C3174	Lot 1 Home To School Call Off - S76009N	Active		02/09/2024	31/07/2025		Strategic Transport and Parking
C3033	Macclesfield Indoor Market Artist Installations	Active		30/09/2024	31/03/2025		Culture and Tourism
C2485	School Governance Software	Archive		02/09/2024	01/09/2027		Education Participation and Pupil Support

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**CPR WAIVERS – CATEGORIES FOR INTERNAL REPORTING**

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

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