

Finance Sub-Committee

Agenda

Date:	Wednesday, 10th September, 2025
Time:	10.30 am
Venue:	The Capesthorpe Room - Town Hall, Macclesfield, SK10 1EA

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

It should be noted that Part 1 items of Cheshire East Council decision making 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 - 12)

To approve as a correct record the minutes of the previous meeting held on 2 June 2025.

For requests for further information

Contact: Nikki Bishop, Democratic Services Officer

Tel: 01270 686462

E-Mail: CheshireEastDemocraticServices@cheshireeast.gov.uk

4. **Public Speaking/Open Session**

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

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

5. **First Financial Review of 2025/26** (Pages 13 - 104)

To consider the First Financial Review of 2025-26.

6. **Enterprise Cheshire and Warrington - First Financial Review 2025-26** (Pages 105 - 116)

To consider the First Financial Review – ECW.

7. **Companies Draft Financial Statements 2024/25** (Pages 117 - 130)

To consider the draft Financial Statements 2024-25.

8. **Medium Term Financial Planning Assumptions - Update (Finance Sub Committee)** (Pages 131 - 146)

To consider the update report on the development of the Medium Term Financial Strategy 2026 to 2030.

9. **Work Programme** (Pages 147 - 152)

To consider the Work Programme and determine any required amendments.

10. **Procurement Pipeline** (Pages 153 - 166)

To consider a report on procurement activity.

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

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

PART 2

12. **Procurement Pipeline** (Pages 167 - 232)

To consider the Part 2 appendices.

Membership: Councillors D Brown, D Clark (Chair), B Drake, S Gardiner, G Marshall (Vice-Chair) and R Vernon

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CHESHIRE EAST COUNCIL

Minutes of a meeting of the **Finance Sub-Committee**
held on Monday, 2nd June, 2025 in the Council Chamber, Municipal
Buildings, Earle Street, Crewe CW1 2BJ

PRESENT

Councillor D Clark (Chair)
Councillor G Marshall (Vice-Chair)

Councillors T Dean, B Drake, S Gardiner, C Hilliard, C O'Leary and R Vernon

OFFICERS IN ATTENDANCE

Ashley Hughes, Executive Director of Resources and S151 Officer
Sal Khan, Interim Director of Finance and Deputy S151 Officer
Tracy Baldwin, Principal Accountant
Peter Skates, Director of Growth and Enterprise
Julie Gregory, Acting Head of Legal Services
Nikki Bishop, Democratic Services Officer

1 APOLOGIES FOR ABSENCE

Apologies were received from Councillor D Brown. Councillor T Dean was present as substitute.

2 DECLARATIONS OF INTEREST

Councillor S Gardiner declared a personal interest in relation to agenda item 11 (Option Agreement – Land at Longridge, Knutsford). Cllr Gardiner confirmed that he had previously been involved in a planning appeal relating to the site, as a member of the Council's Strategic Planning Board Committee and had given evidence as a witness in support of the appellant. Councillor Gardiner would therefore leave the room during consideration of the item and would not participate in the debate/vote.

Councillor G Marshall declared a personal interest in relation to agenda item 11 (Option Agreement – Land at Longridge, Knutsford). Cllr Marshall confirmed that he was a member of the Council's Strategic Planning Board Committee and as the site would be subject to a third-party planning application in the future, he would leave the room during consideration of the item and would not participate in the debate/vote.

Councillor T Dean, in the interests of openness and transparency, declared, in relation to agenda item 11 (Options Agreement – Land at Longridge, Knutsford) that he had previously been aware of the planning application and the land options however he had no part in any decision-making to date.

3 MINUTES OF PREVIOUS MEETING

RESOLVED:

That the minutes of the meeting held on 10 March 2025 be agreed as a correct record and signed by the Chair.

4 PUBLIC SPEAKING/OPEN SESSION

Ms D Jamison addressed the committee in relation to agenda item 11 (Options Agreement – Land at Longridge, Knutsford). Ms Jamison raised five points for the committee to consider, as summarised below:

1. Ms Jamison highlighted the administrative error in relation to the blue line of Appendix 1. Ms Jamison stated that whilst a revised plan was issued to members, this needed to go further and match the masterplan.
2. The committee were urged to carefully consider the recommendations of the officer report and asked that the committee retained control by refusing delegation and seeking a further report to committee for scrutiny.
3. It was stated that the committee had the right to refuse and/or amend any terms of the new agreement as a result of the previous agreement expiring.
4. Clarification was sought in relation to which clauses would be changed and/or added to the new agreement and if the agreement remained as one between Cheshire East Council and Dewscope.
5. Finally, Ms Jamison stated the importance of the benefit/loss to the council being stated throughout the planning process based on the original agreement, as not doing so, could lead to development delay.

In response, the Chair thanked Ms Jamison for her comments/questions which would be considered during the debate on this item. The Chair asked officers to provide a written response to the questions submitted by Ms Jamison.

5 FINAL OUTTURN 2024-25

The committee considered the report which provided an overview of the council's final outturn for the financial year 2024-25. The committee noted that, prior to the application of Exceptional Financial Support (EFS) and a proposed £7.8m transfer to reserves, the 2024-25 service outturn position was an adverse variance of £9.8m, reflecting an underlying improvement since Financial Review Quarter 3 (FR3) of £18.3m.

The committee agreed that whilst improvement on the FR3 position was positive, the overspend of £9.8m remained a significant financial challenge for the council. It was noted that significant cost pressures in both Adults and Children's services remained a key issue.

The committee queried the RAG ratings used in Annex 1 – Section 2 and how these had been applied. It was confirmed that:

- Red Rating: Low Confidence – there were significant issues and would likely to require additional decisions to bridge the gap.
- Amber Rating: Medium Confidence – savings proposals were at risk but could be recovered / mitigated within scope of original decision.
- Green Rating: High confidence that the saving proposal was on track with no concerns on the current forecast.

- Completed Rating: Saving proposal had been delivered and no further action was required.

It was noted that the council proposed to increase its general reserves position at outturn through borrowing £17.6m through EFS. Reassurance was sought on the interest rates being paid on EFS. It was confirmed that reserves would be increased through £5.3m Earmarked 'Change Reserves' to respond to the steps that would be necessary to support the delivery of the transformation change programme and improvement activity required through 2025-26 and 2026-27. £2.5m increase in the General Fund Reserves had been identified to increase financial resilience into 2025-26 and future years. However, the reserves were still not at an adequate level and the issue of financial sustainability remained a key risk. This had also been highlighted as a key risk by the External Auditors.

It was clarified that, if the above additions to Reserves of £7.8m were made at out-turn, the annual revenue budget saving against the Capital Financing Budget would be £250K p.a.

- The calculation of the interest on EFS Borrowing £17.6m was calculated at the PWLB Annuity Rate 4.86%.
- The average interest rate on investments in 2024/25 was 5.10% (Annex 1, Section 6, para 6.31)

It was confirmed that the questions and detailed responses submitted by Councillor O'Leary would be circulated to the committee.

The committee noted the capital financing budget and anticipated interest costs on borrowing. The committee queried if the repayments were fixed or variable as having variable payments would make a significant difference to the cost to the council. Officers committed to providing a written response.

RESOLVED (unanimously):

1. Note the overall financial performance of the Council in the 2024/25 financial year, as contained within the report, as follows: a) A Net Revenue Overspend of £17.6m against a revised budget of £365.8m (4.8% variance) funded by conditional Exceptional Financial Support (Capitalisation Direction) via borrowing. b) General Reserves closing balance of £6.3m. c) Capital Spending of £88.4m against an approved programme of £215.8m (59% variance).
2. Note the contents of Annex 1.
3. Recommend to Council to approve the Supplementary Revenue Estimate (SRE) Request for Allocation of Additional Grant Funding over £1,000,000 as per Annex 1, Section 3, Table 1.
4. Approve the Adults and Health Committee Supplementary Revenue Estimates (SRE) Request for Allocation of Additional Grant Funding (Specific Purpose) over £500,000 up to £1,000,000 as per Annex 1, Section 3, Table 2.
5. Approve the Children and Families Committee Supplementary Revenue Estimates (SRE) Request for Allocation of Additional Grant Funding (Specific Purpose) over £500,000 up to £1,000,000 as per Annex 1, Section 3, Table 2.

6. Approve the Supplementary Capital Estimates (SCE) and Capital Virements between £500,000 and £1,000,000 in accordance with Financial Procedure Rules for the following Committee's as detailed in Annex 1, Section 5, Table 4 • Children & Families • Highways & Transport • Economy & Growth • Environment & Communities
7. Recommend to Council to approve the Supplementary Capital Estimates (SCE) over £1,000,000 in accordance with Budget and Policy Framework Rules as detailed in Annex 1, Section 4, Table 5.
8. Approve the new Reserves in the Reserves Section (Annex 1, Section 5, Table 1) which includes proposed movements to reserves.

6 MEDIUM TERM FINANCIAL STRATEGY ASSUMPTIONS - UPDATE 2026/27 TO 2029/30 (FINANCE SUB COMMITTEE)

The committee considered the report which set out the baseline assumptions for net revenue expenditure and core funding, to assist with the development of the Medium-Term Financial Strategy 2026 to 2030. The report provided early planning oversight for each service committee as part of the 2026-27 budget setting process. The committee noted that further details relating to the 2026-27 Fair Funding Review and Business Rates Retention Reset would be received following the Spending Review announcement by the Chancellor on 11 June. This review would set out three-year budgets for local authorities covering the period 2026-27 to 2028-29.

The committee welcomed the proposal to form a Working Group to further review assumptions over the summer with the aim of feeding back to the committee in September. It was highlighted that this Working Group would be open to all members of the Finance Sub Committee to attend.

The committee noted that the Council Tax Support Scheme budget increased each year in line with the council tax percentage increases. The committee requested that a review of the Council Tax Support Scheme be added to the Work Programme to allow the committee the opportunity to review the scheme and identify if it was financially sustainable. The committee also suggested a review of the empty homes premium could assist in revenue income whilst reducing the number of empty properties across the borough. It was felt that Cheshire East undercharged significantly for properties left empty for 2-5 years, when compared to other authorities.

The committee queried the costs of the Cheshire and Warrington Combined Authority Mayoral 2026 Elections, noting that the Cheshire and Warrington Joint Committee had recently approved a budget of £1.275m to fund the necessary activities for devolution. It was clarified that this budget did not cover the costs of elections, and that any costs incurred by each authority for the 2026 Mayoral Elections would be reimbursed by the Combined Authority at its inception. The committee sought clarity on the interest rates and terms that would be applied. Officers committed to providing a written response.

The committee sought clarity on transformation savings, noting that these were wrapped up in total service budget lines. The committee agreed it would be

helpful to have a detailed breakdown to allow scrutiny, openness and transparency.

RESOLVED (unanimously):

That the Finance Sub Committee

1. Approve the budget assumptions underpinning the Medium-Term Financial Strategy for 2026-30, for planning purposes, as set out in Appendix A1 and Appendix A2.
2. Approve the setting up of a Finance Sub-Committee Assumptions Working Group to meet informally with the Chief Finance Officer/S151 to review the current assumptions and any information released regarding the Fairer Funding and Business Rates reset changes with the aim of feeding back to the September committee meeting. The group is to be made up of at least four members of the Sub-Committee.
3. Note the predicted shortfall for 2026/27 as shown in Table 1 and 4. All Committees areas are being asked to start to develop plans in preparation for budget consultation and engagement events in the autumn of 2025 to start to address the new year gap.
4. Approve the MTFFS timeline for 2025/26 as set out in Appendix B.

7 FINANCIAL MANAGEMENT CODE UPDATE (FINANCE SUB COMMITTEE)

The committee considered the report which updated on the status of the council's compliance with CIPFA's Financial Management Code. The committee also noted the update provided on progress made against the self-assessment and action plan, previously presented to the committee in September 2024.

The committee noted standard M: "*The authority uses an appropriate documented option appraisal methodology to demonstrate the value for money of its decisions*" and agreed that more consideration of evidence and financial consequences was needed in officer reports to committee. The committee noted the ongoing work to improve report-writing and agreed that this issue should be feedback to the Governance and Decision-Making Task and Finish Group to ensure that options are appropriately set out for committee members.

RESOLVED (unanimously):

That the Finance Sub Committee

1. Note the update on the action plan in Appendix 3.
2. Note the revised 2024/25 self- assessment position (as at the end of 2024/25) in Appendix 2 – Cheshire East Council's current level of compliance with the CIPFA Financial Management Code Framework, and
3. Approve the Action Plan as presented in Appendix 3.

8 FINANCE LEADERSHIP IMPROVEMENT PLAN INCLUDING PROGRESS OF ACTIONS FOLLOWING THE CIPFA ASSURANCE REVIEW

The committee considered the report in relation to progress made against the Financial Leadership Improvement Plan which was commissioned by the Council and MHCLG to provide assurance on the council's financial management.

The committee welcomed the report, and the update provided in relation to the action plan. It was noted the recommendation 8 'Members and officers did not have sufficient understanding of local government finance and the current financial pressure to constructively engage' was of concern. It was agreed that training / briefing sessions should be developed for the Finance Sub Committee, and members more widely, to assist members in enhancing their financial management understanding and skills. Officers confirmed that this was a key priority, and the first step was to understand the current levels of knowledge/skills across members before developing in-house training. It was also highlighted that there was a significant amount of resource available online which members could take advantage of (LGA/CIPFA).

RESOLVED (unanimously):

That the Finance Sub Committee

1. Note the contents of the Finance Leadership Improvement Plan.
2. Agrees to receive progress reports on the Plan.

9 APPOINTMENTS TO SUB-COMMITTEES, WORKING GROUPS, PANELS, BOARDS AND JOINT COMMITTEES

The committee received the report which set out appointments to be made by the Sub-Committee for the 2025-26 municipal year.

RESOLVED (unanimously):

1. That Councillor Garnet Marshall be appointed to the Joint Extra Care Housing Management Board for the 2025-26 municipal year.

10 WORK PROGRAMME

The committee considered the Work Programme. The following was noted:

- Cllr Gardiner gave advance notice of his apologies for the September 2025 meeting.
- That the September 2025 meeting would be the committee's twilight meeting and would start at 5.30pm.

RESOLVED:

That the Work Programme be received and noted.

11 ACQUISITIONS AND DISPOSAL SUMMARY 2024-25

The committee received the report which provided an update on acquisitions and disposals 2024-25. The committee welcomed the report which assisted the committee in understanding the relationship between property transactions and the Medium-Term Financial Strategy.

The committee agreed that the link between the capital and disposal programmes were key and requested that an update be added to the Work Programme more regularly (bi-annually or quarterly) to enable the committee to understand how the programmes were progressing, key challenges, risk and opportunities throughout the financial year.

RESOLVED:

That the briefing report be received and noted.

12 EXCLUSION OF THE PRESS AND PUBLIC

RESOLVED (unanimously):

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

13 ACQUISITIONS AND DISPOSAL SUMMARY 2024-25

The committee considered the Part 2 Appendix (C) of the Acquisitions and Disposal Summary report 2024-25.

RESOLVED:

That Appendix C be received and noted.

The meeting returned to Part 1.

14 OPTION AGREEMENT - LAND AT LONGRIDGE, KNUTSFORD

Councillors G Marshall and S Gardiner left the meeting prior to consideration of this item and did not return.

The committee considered the report which sought approval to enter into a new Option Agreement with Dewscope Ltd to dispose of land at Longridge and North Downs, Knutsford. The new Option Agreement and subsequent disposal would facilitate the development of Local Plan Site 38 (Land South of Longridge, Knutsford) which had an allocation for up to 225 dwellings and would generate a capital receipt for the council.

In response to questions raised in relation to the land highlighted in blue at Appendix 1, officers confirmed that the council would only transfer the minimum amount of land required. As a result, an amendment was proposed, seconded and subsequently carried unanimously in relation to recommendation 2, as set out below in red.

“Delegate authority to the Director of Growth and Enterprise to enter into an Option Agreement and subsequently dispose of the land at Longridge and North Downs, Knutsford on terms and conditions to be agreed in consultation with the Governance, Compliance and Monitoring Officer, the Executive Director of Resources (S151), Executive Director of Place; and the Chair, Vice Chair and Opposition Spokesperson of the Finance Sub Committee.

RESOLVED (unanimously);

That the Finance Sub Committee

1. Approve the entering into the option agreement for the disposal of the land at Longridge and North Downs Knutsford.
2. Delegate authority to the Director of Growth and Enterprise to enter into an Option Agreement and subsequently dispose of the land at Longridge and North Downs, Knutsford on terms and conditions to be agreed in consultation with the Governance, Compliance and Monitoring Officer, the Executive Director of Resources (S151), Executive Director of Place; and the Chair, Vice Chair and Opposition Spokesperson of the Finance Sub Committee.
3. Delegate authority to the Director of Growth and Enterprise, in consultation with the Governance, Compliance and Monitoring Officer and the Executive Director of Resources (S151); to complete all legal documentation required in relation to the Option Agreement and disposal of the land at Longridge and North Downs, Knutsford and including (but not limited to) the completion of any licence or Page 252 similar agreements required prior to disposal or relating to the Councils retained land.

The meeting commenced at 2.03 pm and concluded at 3.37 pm

Councillor D Clark (Chair)

OPEN

Finance Sub-Committee

10 September 2025

First Financial Review of 2025/26

**Report of: Ashley Hughes, Executive Director of Resources
(Section 151 Officer)**

Report Reference No: FSC/25/25-26

Ward(s) Affected: Not applicable

For Decision or Scrutiny: Both

Purpose of Report

- 1 This report provides the current forecast outturn for the financial year 2025/26 based on our income, expenditure and known commitments as at the end of June 2025. 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.
- 3 The report highlights any changes and external pressures that are impacting the Council since setting the budget in February 2025.
- 4 As set out in previous Financial Reviews, the requirement to continue to identify further actions 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 of being an effective and enabling Council as set out in the Cheshire East Plan 2025-2029.

- 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 This is the First Financial Review monitoring report (FR1), showing the forecast outturn position for the 2025/26 financial year.
- 8 The report provides the current forecast outturn position for the revenue budget, capital budget and Dedicated Schools Grant (DSG) for the financial year 2025/26 based on our income, expenditure and known commitments as at the end of June 2025.
- 9 The First Financial Review (FR1) forecast revenue outturn is an **adverse variance of £3.1m** (after the application of planned use of conditional Exceptional Financial Support **£25.3m** as set out in the approved budget in February 2025). Further details are shown in **Table 1** in paragraph 22.
- 10 All Directorates continue to work on mitigation plans to improve the overall forecast overspend position and in doing so, are highlighting any risks associated with mitigations currently reflected in the reported £3.1m overspend.
- 11 The value of additional mitigation plans not yet reflected as delivered at FR1 are estimated at £2.8m, giving a potential improved overall forecast of £0.3m overspend. However, should the current mitigations included in the FR1 forecast not materialise, alongside further risks identified, then the forecast overspend position could increase to £18.7m adverse. Further updates will be provided at FR2.
- 12 Each Directorate have plans underway to deliver approved budget changes (growth and savings) identified as part of the 2025/26 approved budget per MTFS line – see paragraph 30 below and **Annex 1, Section 2** of the report.
- 13 The opening DSG deficit is £112.1m with an in-year projected movement of £33.5m to forecast a year end deficit of £145.6m – refer to paragraphs 39-41 for further details. Further reporting on the DSG Management Plan is being taken to the next Children's and Families Committee which outlines the plan to stabilise the DSG and start reducing the deficit.
- 14 The capital programme for the current year is forecasting expenditure of £205.5m in year, an underspend of £3m against a budget of £208.4m at Outturn. This is an increase against the approved MTFS budget of £173m due to increases in Supplementary Capital Estimates (SCEs) of £22.3m as well as some reprofiling of projects.

- 15 The overall forecast revenue overspend of £3.1m remains a significant financial challenge for the Council when considered in addition to the planned use of Exceptional Financial Support (EFS) of £25.3m. Reserves at out-turn were £29.4m, being £6.3m of General Fund Reserves and £23.1m of Earmarked Reserves. A planned net use of Earmarked Reserves and the General Fund Reserve is forecast at £3.3m leaving £26.1m total available reserves. The Council's level of reserves is therefore insufficient to cover the current forecast revenue outturn for the year without further action.

Further details are also available in the following Annexes to the main report.

Annex 1: Detailed First Financial Review 2025/26

- **Section 1** 2025/26 Forecast Outturn
- **Section 2** 2025/26 Directorate Revenue Commentary and update on 2025/26 Approved Budget Change Items
- **Section 3** Revenue Grants for approval
- **Section 4** Capital
- **Section 5** Reserves

Annex 2: Detailed Capital Programme 2025/26

Annex 3: Detailed First Financial Review 2025/26 – additional information

- **Section 1** Debt
- **Section 2** Council Tax and Business Rates
- **Section 3** Treasury Management
- **Section 4** Prudential Indicators

RECOMMENDATIONS

The Finance Sub Committee to:

1. Review the factors leading to a forecast adverse Net Revenue financial pressure of £3.1m against a revised budget of £440.5m (0.7%). 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 £205.5m against an increased capital budget of £208.5m. This was adjusted at outturn following an approved MTFS budget of £173m.

3. 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.**
4. Note that the Adults and Health, Children and Families and Environment and Communities committees will be asked to approve the Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding over £500,000 and up to £1,000,000 as per **Annex 1, Section 3, Table 2.**
5. Note the Capital Virements above £500,000 up to and including £5,000,000 as per **Annex 1, Section 4, Table 4** to be approved in accordance with the Council's Constitution.
6. Recommend to Council to approve the Supplementary Capital Estimate Request for Allocation of Additional Grant Funding over £1,000,000 as per **Annex 1, Section 4, Table 5.**
7. Note the available reserves position as per **Annex 1, Section 5.**

Background

- 16 The Council operates a financial cycle of planning, review, management and reporting. This report ensures that we review where we are and provide a forecast outturn position for the 2025/26 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.
- 17 The Council set its 2025/26 annual budget in February 2025. The budget was balanced, as required by statute, with planned use of EFS, by way of a capitalisation direction, totalling £25.3m, plus £24.3m of transformation 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) 2025 to 2029.
- 18 This single view of the financial picture of the Council provides the overall financial context.
- 19 The management structure of the Council is organised into the following directorates:
 - Adults, Health and Integration
 - Children's Services
 - Place
 - Resources

- Chief Executive's Office
 - Governance, Compliance and Monitoring
- 20 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 Cheshire East Plan. Budget holders are responsible for ensuring they manage their resources in line with the objectives of the Council and within the approved budget.
- 21 For the purposes of each committee, these directorate budgets are aligned to a specific committee and the appendices to this report provide information at a level that should enable the committee to scrutinise the causes of any variations in budget and appropriate actions needed to bring the Council back into line in terms of managing its resources.

2025/26 Revenue Outturn – Financial Review 1 (FR1)

- 22 Overall, the First Financial Review (FR1) forecast revenue outturn is an **adverse variance of £3.1m** (after the application of planned use of conditional Exceptional Financial Support **£25.3m** as set out in the approved budget in February 2025). Further details are shown in **Table 1** below.

Table 1 2025/26 FR1	Revised Budget £m	Forecast Outturn £m	Forecast Variance £m
Service Committee			
Adults and Health	167.257	166.962	(0.295)
Children and Families	97.352	106.350	8.998
Corporate Policy	43.671	43.734	0.062
Corporate Policy- Cross Transformation	(13.452)	(3.821)	9.631
Economy Growth	28.741	26.456	(2.285)
Environment and Communities	43.670	41.125	(2.545)
Highways and Transport	17.151	17.265	0.114
Total Service Budgets	384.390	398.071	13.681
Finance Sub:			
Central Budgets	56.068	45.535	(10.533)
Funding	(415.197)	(415.197)	-
Total Finance Sub	(359.129)	(369.662)	(10.533)
Exceptional Financial Support	(25.261)	(25.261)	-
TOTAL	0.0	3.147	3.147

- 23 All Directorates continue to work on mitigation plans to improve the overall forecast overspend position and in doing so, are highlighting any risks associated with mitigations currently reflected in the reported £3.1m overspend.
- 24 The value of additional mitigation plans not yet reflected as delivered at FR1 are estimated at £2.8m, giving a potential improved overall forecast of £0.3m overspend (see Optimistic forecast Table 2). However, should the current mitigations included in £3.1m FR1 forecast not materialise, then the pessimistic forecast position could increase to £18.7m (see Table 3). Further updates will be provided at FR2.

25 **Table 2 Optimistic position**

Table 2 – Optimistic position 2025/26 FR1	Revised Budget £m	Forecast Outturn £m	Forecast Variance £m
Service Committee			
Adults and Health	167.257	166.562	(0.695)
Children and Families	97.352	105.050	7.698
Corporate Policy	43.671	43.734	0.062
Corporate Policy- Cross Transformation	(13.452)	(3.821)	9.631
Economy Growth	28.741	26.456	(2.285)
Environment and Communities	43.670	40.125	(3.545)
Highways and Transport	17.151	17.265	0.114
Total Service Budgets	384.390	395.371	10.980
Finance Sub:			
Central Budgets	56.068	45.400	(10.668)
Funding	(415.197)	(415.197)	-
Total Finance Sub	(359.129)	(369.797)	(10.668)
Exceptional Financial Support	(25.261)	(25.261)	-
TOTAL	0.0	0.313	0.313

26 **Table 3 Pessimistic position**

Table 3 – Pessimistic position 2025/26 FR1	Revised Budget (NET) £m	Forecast Outturn £m	Forecast Variance £m
Service Committee			
Adults and Health	167.257	171.862	4.605
Children and Families	97.352	108.050	10.698
Corporate Policy	43.671	43.734	0.062
Corporate Policy- Cross Transformation	(13.452)	(0.821)	12.631
Economy Growth	28.741	26.456	(2.285)
Environment and Communities	43.670	41.525	(2.145)
Highways and Transport	17.151	17.265	0.114
Total Service Budgets	384.390	408.071	23.681
Finance Sub:			
Central Budgets	56.068	51.083	(4.985)
Funding	(415.197)	(415.197)	-
Total Finance Sub	(359.129)	(364.114)	(4.985)
Exceptional Financial Support	(25.261)	(25.261)	-
TOTAL	0.0	18.696	18.696

27 As indicated above in Table 1, the forecast overspend of £3.1m remains a significant financial challenge for the Council when considered in addition to the planned use of EFS of £25.3m. Reserves levels are insufficient to cover this level of overspending and should not be used as an alternative to undelivered savings or management actions to constrain and contain in-year pressures. Any drawdown in year to fund unmitigated pressures is not a sustainable approach and will take the Council further into financial distress.

28 The key areas causing an overspend at FR1 include a projected overspend of £9.0m within Children and Families, this is largely due to increased costs of placements (£6.4m adverse) and staffing (£2.2m). A shortfall of £9.7m is forecast against in-year cross-directorate Transformation savings, details of all Transformation related savings can be found in paragraphs 46-49 below.

29 Offsetting these pressures, there is a favourable variance of £4.7m within the Place Directorate due to vacancy management and various one-off income items expected in year. The contingency budget is contributing a

further £7.2m to the overspend position (including the use of £1.6m to cover the pay inflation pressure), whilst interest and Minimum Revenue Provision (MRP) are forecast to be £3.3m under budget due to lower than expected borrowing, increased levels of investment and slippage in the capital programme. More detailed narrative explanations of variances are included in Section 2 of Annex 1.

Overall mitigations planned to manage pressures

30 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 have contributed to date or are being considered:

- Line-by-line reviews of all budgets to further identify immediately any underspends and/or additional funding.
- Actively manage vacancies, particularly agency usage and reduce any overspends on staffing as soon as possible.
- Review the borrowing elements of the capital programme to minimise the minimum revenue provision and interest payable.
- Review of capital receipts available and potential surplus assets that can be sold (for best consideration).
- 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.
- Finance Sub – potential further bad debt reviews generating one-off in year contributions to assist in reducing the in year overspend and review/reset process moving forward.
- Contingency Budget - the remaining balance of £5.7m (after general pay inflation pressure of £1.6m) has been released from Contingency to support the overall Council over commitment.

Capital Programme

31 The MTFS budget of £173m was set at Full Council in February 2025. Following that approval, and the completion of the outturn position of 2024/25, the MTFS position was increased to £208.4m. This was driven

by increases in Supplementary Capital Estimates (SCEs) of £22.3m as well as some reprofiling of projects.

- 32 The FR1 forecast position for capital spending for 2025/26 indicates forecast capital expenditure of £205.5m against the revised MTFS budget of £208.4m, showing a small forecast underspend.
- 33 **Table 4 below** sets out the capital programme position for 2025/26 as at FR1:

Capital 2025/26	Actuals FR1	Forecast Spend	Funded by:					Total
			Government Grants	External Contributions	Revenue Contributions	Capital Receipts	Prudential Borrowing	
	£m	£m	£m	£m	£m	£m	£m	£m
Adults and Health	-	0.132	0.132	-	-	-	-	0.132
Children and Families	0.030	47.746	39.054	6.812	-	0.050	1.830	47.746
Corporate Policy	1.014	16.481	-	-	-	-	16.481	16.481
Economy & Growth	3.036	44.420	23.082	1.394	0.183	0.328	19.433	44.420
Environment & Communities	0.451	24.371	8.340	1.193	0.647	-	14.191	24.371
Highways & Transport	4.730	72.392	57.795	4.762	-	0.825	9.010	72.393
Total	9.261	206.541	128.403	13.603	0.344	1.203	60.945	205.543

- 34 Detailed Committee tables are set out in **Annex 2**.
- 35 A full update is being provided to the Capital Programme Board.
- 36 Changes to the capital programme will impact the capital financing budget in year through the costs of interest payable where borrowing is incurred. Minimum Revenue Provision (repayments for the capital borrowing) impacts in subsequent years once an asset has become operational. Therefore, reductions in borrowing achieved through capital programme budget changes, whether through delay, budget reduction or alternative sources of financing, will be reflected in the revenue position each year in the MTFS for 2025-29 and beyond.
- 37 The current Capital programme remains unaffordable and ongoing scrutiny of the capital programme will be undertaken by the Capital Programme Board.
- 38 The current forecast for achievable capital receipts in year is £1m at FR1 – in line with budget - however further receipts are in the pipeline and a further update will be provided at FR2. Any additional receipts above budget can be used to reduce revenue pressures from borrowing in year or could be used to assist with funding of transformation activity.

Dedicated School Grant

- 39 The key pressure on DSG relates to the high needs block where SEND service continues to see a significant increase in the number of pupils

with an Educational Health Care Plans (EHCPs), and the associated school placement costs. The deficit in 2024/25 was an improvement on the budget gap, the in-year pressure being £33.5m increasing the cumulative deficit balance to £112.1m with an additional £1.6m Early Years payback increasing the cumulative deficit to £113.7m.

- 40 The cumulative deficit is currently being managed by an accounting override, which has recently been extended until 2028, allowing it to be treated as an un-usable reserve. At this stage the position is not recoverable unless there are significant changes to funding, national policy and demand. The cumulative deficit position is adding to the pressures of the Council as borrowing is required to cover the cumulative deficit which results in annual interest costs of around £5.6m in 2024/25 with an estimated cost of £5.8m in 2025/26.
- 41 The updated DSG Management Plan in July 2025, which will be reported at Children and Families Committee in September 2025, reduces the growth rate of EHCP based on the lower in year deficit at the yearend outturn. The mitigated forecast for 2025/26 is £145.6m (in year position of a deficit of £32.1m) after including mitigations of £14.8m. This plan continues to reduce the previous planned mitigated deficit by 2031/32 from £236.7m to £205.4m.

Progress on delivery of the 2025/26 approved budget change items

- 42 Each Directorate have plans underway to deliver approved budget changes (growth and savings) identified as part of the 2025/26 approved budget per MTFS line – see **Annex 1, Section 2** of the report.
- 43 Table 5 presents a summary of the progress on the delivery of the 2025/26 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.
- 44 The green and blue columns show budget change items that are either delivered or on track to be delivered or even exceed in some cases. However, there is also a pressure of £23.1m 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 £8.9m, unrelated to the change item rows that have been identified to assist the outturn position. The table overleaf summarises the progress by Committee:

Table 5: Summary of the progress on the delivery of the 2025/26 approved budget change items:

Committee	Approved Change Budget £m	Forecast Outturn £m	Complete £m	Green £m	Amber £m	Red £m	EFS £m	Mitigate £m
Adults & Health	21.494	21.199	(0.737)	20.148	3.350	2.961		(4.523)
Children & Families	8.659	17.657	(0.487)	1.981	0.203	16.033		(0.073)
Corporate Policy	1.078	1.140	(0.726)	0.310	-	1.893		(0.337)
Corporate Policy Cross Transform	(13.452)	(3.821)	-	-	(1.446)	(2.375)		-
Economy & Growth	0.534	(1.751)	(1.009)	0.668	(0.148)	1.187		(2.449)
Env & Communities	(2.741)	(5.286)	(0.159)	(8.048)	0.401	3.324		(0.804)
Highways & Transport	1.061	1.175	0.161	1.667	(0.025)	0.124		(0.752)
Finance Sub - Central	35.294	24.761	16.681	8.080	-	-		-
Finance Sub - Funding	(26.666)	(26.666)	-	(26.666)	-	-		-
Exceptional Financial Support	(25.261)	(25.261)	-	-	-	-	(25.261)	-
TOTAL	-	3.147	13.724	(1.860)	2.335	23.147	(25.261)	(8.938)

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

Transformation Savings Update

46 The FR1 forecast outturn position against the approved Transformation budget changes for 2025/26 is outlined in Table 6 below:

Table 6 - Transformation Budget Saving	Saving included in Council's 2025/26 budget £m	Forecast Outturn position at FR1 £m	(Under)/Over £m
Access to Services & Corporate Core (Cross cutters including Digital/Workforce/3 rd Party Spend/Fees & Charges)	(13.452)	(3.821)	9.631
Service Delivery – Adults Social Care	(7.000)	(7.000)	-
Service Delivery – Children's	(3.788)	(1.368)	2.420
Service Delivery – Place	(0.175)	(0.175)	-
Total	(24.415)	(12.364)	12.051

47 The FR1 forecast outturn position against Access to services and Corporate Core projects is outlined below in Table 7:

Table 7 - Transformation Budget Saving	2025/26 Budget £m	2025/26 FR1 £m	2025/26 Variance £m
Digital Customer Enablement Invest	(0.750)	-	0.750
Digital Acceleration – Invest to Save	(0.600)	(0.200)	0.400
Digital Blueprint – Invest to Save	(4.000)	(1.000)	3.000
Fees and Charges	(0.750)	(0.821)	0.071
Third Party Spend	(3.000)	(0.625)	2.375
Target Operating Model (TOM)	(3.000)	(0.999)	2.001
Agency Staffing	(0.352)	(0.176)	0.176
Workforce Productivity	(1.000)	-	1.000
Total	(13.452)	(3.821)	9.631

48 Within the cross cutting Corporate Core Programme, the Fees and Charges project has reached agreement with relevant budget holders to deliver savings of £0.821m, which is £0.071m in excess of the £0.750m planned budget saving. Across the other cross cutting projects within the Corporate Core and Access to Services programmes, delays in agreeing

business cases and associated savings mean that the anticipated full year savings can now no longer be delivered in 2025/26. Savings across the Workforce, Digital and Third Party spend projects for the remainder of the financial year are forecast at £3.0m against the budget saving of £12.7m. This forecast is based on a projection of delivery for each project, which collectively results in the achievement of approximately 24% of the 2025/26 budgeted savings.

- 49 The Adults Social Care Transformation programme is forecasting a shortfall of £2.7m against the four Transformation projects but this has been completely offset by in year mitigating actions, with maximisation of client income and management of vacancies the main contributors. The Children's Service Delivery programme is forecasting total savings of £0.5m against savings of £3.8m included in the 2025/26 budget. One off mitigating actions of £0.9m have been identified to date, to reduce the net shortfall to £2.4m.

Revenue Grants for Approval

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

Reserves Position

- 51 On 1 April 2025, Earmarked Reserves totalled £23.1m and the General Fund Reserve Balance totalled £6.3m. Of the total earmarked reserves, £3.3m (11.2%) will be spent in 2025/26, on supporting the revenue budget for 2025/26.
- 52 Table 8 below shows the position on reserves forecast level of Earmarked and General reserves by the end of 2025/26.
- 53 As set out in the 2025/26 Budget/MTFS approved in February 2025, the overall level of reserves held by the Council remains insufficient.

Table 8: Total Reserves

Table 8 Earmarked Reserves	Balance at 1 April 2025	Drawdowns to Support Service Expenditure	Additional Contributions to Reserves	Balance Forecast at 31 March 2026
	£m	£m	£m	£m
Earmarked Reserves	(23.114)	14.888	(11.341)	(19.567)
General Fund Reserve	(6.299)	0	(0.186)	(6.485)
Total Usable Reserves	(29.413)	14.888	(11.527)	(26.052)

- 54 The Council is currently forecast to have £26.1m of earmarked reserves at the end of the financial year 2025/26. Of this £3.0m can be considered ringfenced, with specific conditions limiting their use.
- 55 A full list of all earmarked reserves per Committee can be found in **Annex 1, Section 5**.

Debt

- 56 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 on 30 June 2025 was £20.9m (£18.5m at 31 March 2025), of which £12m is over 6 months old (£11.9m at 31 March 2025). See **Annex 3, Section 1** for further details.

Council Tax and Business Rates

- 57 Council Tax and Business Rates income are collected into the Collection Fund. The fund is then shared between the billing authority (usually the local council), major preceptors (e.g. police and fire authorities), and for Business Rates, central government. It ensures transparency and proper allocation of resources to fund local services.
- 58 After accounting adjustments, the Council Tax Collection Fund is forecasting a £0.3m surplus for 2025/26, of which, £0.2m is attributable to Cheshire East Council. This estimated surplus would be paid out in 2026/27 and be credited to the Collection Fund Earmarked Reserve.
- 59 After accounting adjustments, the Non-Domestic Rates Collection Fund is forecasting a £4.5m surplus for 2025/26, of which, £2.2m is attributable to Cheshire East Council. This estimated surplus would be paid out in 2026/27 and be credited to the Collection Fund Earmarked Reserve.
- 60 Further detailed information on both funds and the current collection rates for each can be found in **Annex 3, Section 2**.

Treasury Management Strategy update

- 61 Treasury Management income to 30 June 2025 is £628k which is higher than the budgeted £432k. Borrowing costs are also lower than budgeted at £4.5m compared to budget of £5.0m. From the projected cash flows for the remainder of 2025/26 the net difference in financing costs (borrowing less investment interest) is expected to be £2.0m less than that budgeted.
- 62 Following the reductions in base rates, borrowing costs have begun to fall. The cost of borrowing is still higher than implied future rate cuts would suggest but this is driven by gilt yields and likely tightening of

liquidity in the inter-Local Authority market which has been witnessed in the last 2 years. The application for exceptional financial support has raised credit worthiness concerns with some lenders restricting the number of lenders available to the Council. The expectation is that borrowing costs will probably not start to fall until 2026/27 and beyond.

- 63 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 remains good value compared with longer term loans and 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. To reduce liquidity risk, consideration is being given to taking more shorter term (1-5 years) Public Works Loan Board (PWLB) loans.
- 64 The cost of short term borrowing for the first 3 months of 2025/26 is 4.93% which is a decrease from 5.29% for 2024/25. These costs are expected to reduce further as the outlook is for reducing interest rates.
- 65 Further detailed information is set out in **Annex 3, Section 3.**

Investment Strategy

- 66 There have not been any material changes to the Investment Strategy since that reported as part of the MTFs 2025-29, see [link](#) on the Cheshire East website.

Consultation and Engagement

- 67 As part of the budget setting process the Pre-Budget engagement process provided an opportunity for interested parties to review and comment on the Council's Budget principles.

Reasons for Recommendations

- 68 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.
- 69 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

- 70 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/Governance

- 71 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.
- 72 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.
- 73 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.
- 74 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.

- 75 This report provides an update on progress for 2025/26 for all services.
- 76 It also provides updates and comments regarding the Council's use of 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

- 77 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.
- 78 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.
- 79 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.
- 80 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.
- 81 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.
- 82 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.

83 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.

84 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.

Human Resources

85 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

86 Financial risks are assessed and reported on a regular basis, and remedial action taken if required. Risks associated with the achievement of the 2024/25 budget and the level of general reserves were factored into the 2025/26 financial scenario, budget, and reserves strategy.

Impact on other Committees

87 All Committees will receive this financial update report.

Policy

88 This report is a backward look at Council activities and predicts the year-end position. It supports the Council's vision of being an effective and enabling Council as set out in the Cheshire East Plan 2025-2029

- 89 The forecast outturn position, ongoing considerations for future years, and the impact on general reserves will be fed into the assumptions underpinning the 2026 to 2030 Medium-Term Financial Strategy.
- 90 The approval of supplementary estimates and virements are governed by the Finance Procedure Rules section of the Constitution.

Equality, Diversity and Inclusion

- 91 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.

Consultation

Name of Consultee	Post held	Date sent	Date returned
Statutory Officer (or deputy):			
Ashley Hughes	S151 Officer	28/08/2025	02/09/2025
Kevin O'Keefe	Interim Monitoring Officer	28/08/2025	02/09/2025
Legal and Finance			
Julie Gregory	Legal Manager	28/08/2025	01/09/2025
Chris Benham	Director of Finance	28/08/25	01/09/2025

Access to Information	
Contact Officer:	Chris Benham – Director of Finance Chris.benham@cheshireeast.gov.uk
Appendices:	Annex 1 - Detailed First Financial Review 2025/26: <ul style="list-style-type: none"> • Section 1 2025/26 Forecast Outturn • Section 2 2025/26 Directorate Revenue Commentary and update on 2025/26 Approved Budget Change Items • Section 3 Revenue Grants for approval

	<ul style="list-style-type: none">• Section 4 Capital• Section 5 Reserves <p>Annex 2 - Detailed Capital Programme 2025/26</p> <p>Annex 3 - additional information:</p> <ul style="list-style-type: none">• Section 1 Debt• Section 2 Council Tax and Business Rates• Section 3 Treasury Management• Section 4 Prudential Indicators
Background Papers:	The following are links to key background documents: MTFS 2025-2029



First Financial Review 2025/26

Results to end of June 2025

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Section 1: 2025/26 Forecast Outturn

- 1.1. Table 1 provides a service summary of financial performance based on information available as at the end of June 2025. The current forecast is that services will be £13.7m over budget in the current year.
- 1.2. It also shows that central budgets are forecast to be £10.6m under budget resulting in an overall outturn of £3.1m overspend against a net revenue budget of £440.5m.
- 1.3. The forecast outturn position is based on a full financial management review across all service and reflects the following assumptions:
 - 1 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;
 - 2 A review of the on-going impacts of adverse variances identified in 2024/25;
 - 3 Any identified, emerging items of significance:
 - 4 Within Adult Social Care, significant growth is forecast for care costs, less mitigations linked to delivery of savings;
 - 5 Within Children's Services, the rising cost and number of placements is a continuing trend and the Directorate are reviewing governance in this area in order to mitigate the overspend.
 - 6 Forecast impact of the confirmed increased 2025/26 pay award £1.6m (assumed to be covered from the contingency budget);
 - 7 Detailed review of any vacancy underspends in all areas;
 - 8 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.
 - 9 Mitigation activities delivered or forecast to be delivered by 31 March as reflected in paragraph 28 of the main covering report.
- 1.4 Further items impacting on the level of the Council's balances are detailed in **Section 5**.

Committee	Service Area Tier 3	Revised Budget	Forecast Outturn	Variance
		£m	£m	£'m
Adults and Health	People	0.000	0.000	0.000
Adults and Health	Adults Health & Integration	-5.205	-5.205	0.000
Adults and Health	Communities and Integration Total	3.085	2.640	-0.445
Adults and Health	Integrated Commissioning - MH, LD & Families Total	0.798	0.798	0.000
Adults and Health	Integrated Commissioning - New Models of Care Total	0.000	0.000	0.000
Adults and Health	Integrated Commissioning - Thriving & Prevention Total	1.561	1.636	0.075
Adults and Health	Integrated Urgent Care Total	-8.453	-8.453	0.000
Adults and Health	Adult Safeguarding Total	1.844	1.844	0.000
Adults and Health	Care4CE Total	17.918	17.956	0.038
Adults and Health	Community Care – Short Term Intervention Total	3.254	3.254	0.000
Adults and Health	Community Care – Locality Teams Total	77.742	75.979	-1.763
Adults and Health	Mental Health and Learning Disability Total	75.409	77.209	1.800
Adults and Health	Operations Total	-1.251	-1.251	0.000
Adults and Health	Social Care Reform, Practice Assurance and Development Team Total	0.555	0.555	0.000
Adults and Health	Health Improvement Total	0.394	0.394	0.000
Adults and Health	Health Protection Total	0.000	0.000	0.000
Adults and Health	Infection Prevention & Control Total	0.354	0.354	0.000
Adults and Health	Joint Strategic Needs Assessment Total	0.246	0.246	0.000
Adults and Health	Public Health Total	-0.994	-0.994	0.000
Adults and Health		167.257	166.962	-0.295
Children and Families	Children Prevention and Support Total	0.000	0.000	0.000
Children and Families	Childrens Improvement and Development Total	0.345	0.350	0.004
Children and Families	Early Start Total	2.446	2.398	-0.048
Children and Families	Education and 14-19 Skills Total	-55.251	-55.118	0.133
Children and Families	Education Infrastructure and Outcomes Total	0.498	0.498	0.000
Children and Families	Education Participation and Pupil Support Total	19.758	20.053	0.295
Children and Families	Educational Psychologists Total	1.804	1.804	0.000
Children and Families	Preventative Services Total	4.373	4.128	-0.245
Children and Families	SEND Total	60.531	60.535	0.003
Children and Families	Children's Services Total	1.169	2.398	1.229
Children and Families	Childrens Social Care - Safeguarding Total	2.424	2.433	0.009
Children and Families	Cared for Children Total	9.204	9.250	0.046
Children and Families	Children in Need, Protection and Disabilities Total	9.874	10.821	0.947
Children and Families	Childrens Social Care Total	1.429	1.364	-0.065
Children and Families	Provider Services and Fostering Total	36.447	42.913	6.466
Children and Families	Integrated Front Door & Domestic Abuse Total	2.022	2.194	0.172
Children and Families	Social Worker Academy Total	0.276	0.330	0.054
Children and Families		97.352	106.350	8.998
Corporate Policy	Corporate Total	1.302	0.967	-0.335
Corporate Policy	Customer Services Total	2.671	2.571	-0.100
Corporate Policy	Human Resources Total	2.823	2.583	-0.240
Corporate Policy	Finance Total	5.718	5.718	0.000
Corporate Policy	Procurement Total	0.584	0.554	-0.030
Corporate Policy	Revenues and Benefits - Rent Allowances	1.218	2.475	1.257
Corporate Policy	Revenues and Benefits Other	2.685	2.382	-0.303
Corporate Policy	Digital Total	12.136	12.045	-0.091
Corporate Policy	Audit and Risk Total	3.241	2.868	-0.373
Corporate Policy	Democratic and Governance Services Total	4.118	3.749	-0.369
Corporate Policy	Legal Services Total	4.117	4.306	0.189
Corporate Policy	Business Change Total	1.985	2.460	0.475
Corporate Policy	Engagement & Communications Total	1.072	1.054	-0.018
Corporate Policy		43.671	43.734	0.062
Corporate Policy	Cross Transformation Savings	-13.452	-3.821	9.631
Corporate Policy - Cross Transformation Savings		-13.452	-3.821	9.631
Economy and Growth	Economic Development Total	1.492	1.082	-0.410
Economy and Growth	Estates Total	17.715	16.937	-0.778
Economy and Growth	Growth and Enterprise Total	0.150	0.262	0.112
Economy and Growth	Housing Total	4.063	3.595	-0.468
Economy and Growth	Rural and Cultural Directorate Total	4.752	4.281	-0.471
Economy and Growth	Place Directorate	0.570	0.300	-0.270
Economy and Growth		28.741	26.456	-2.285
Environment and Communities	Environment and Neighbourhood Services Total	0.334	0.750	0.416
Environment and Communities	Environmental Services Total	7.964	5.068	-2.896
Environment and Communities	Environmental Operations Total	23.741	23.958	0.217
Environment and Communities	Neighbourhood Services Total	4.532	4.952	0.420
Environment and Communities	Regulatory Services and Health Total	2.971	2.826	-0.145
Environment and Communities	Planning Total	4.128	3.571	-0.557
Environment and Communities		43.670	41.125	-2.545
Highways and Transport	Highways Total	11.980	11.730	-0.250
Highways and Transport	Infrastructure Total	0.110	0.138	0.028
Highways and Transport	Infrastructure and Highways Directorate Total	0.605	0.620	0.015
Highways and Transport	Strategic Transport Total	4.457	4.778	0.321
Highways and Transport		17.151	17.265	0.114
SUMMARY - SERVICE BUDGETS		384.390	398.071	13.681
Finance Sub - Central Budgets	Financing and Investment	34.039	30.759	-3.280
Finance Sub - Central Budgets	Movements in Reserves	1.304	1.304	0.000
Finance Sub - Central Budgets	Parish Precepts & Other Operating Expenditure	12.772	12.772	0.000
Finance Sub - Central Budgets	Contingency Budget	7.953	0.700	-7.253
Finance Sub - Central Budgets		56.068	45.535	-10.533
TOTAL		440.458	443.605	3.147
Finance Sub - Funding Budgets	Council Tax	-320.086	-320.086	0.000
Finance Sub - Funding Budgets	Business Rates Retention	-57.122	-57.122	0.000
Finance Sub - Funding Budgets	Revenue Support Grant	-0.849	-0.849	0.000
Finance Sub - Funding Budgets	Unringfenced Grants	-37.140	-37.140	0.000
Finance Sub - Funding Budgets		-415.197	-415.197	0.000
Exceptional Financial Support		-25.261	-25.261	0.000
SUMMARY TOTAL - OVERALL POSITION		0.000	3.147	3.147

Section 2: Directorate Revenue

Commentary and update on 2025/26

Approved Budget Change Items

The following section provides an explanation of the key drivers behind variances to Budget and the tables below provide detailed commentary on the progress against the approved budget change items that were agreed as part of the approved budget in February 2025. These are split by relevant committee.

Adults and Health favourable variance of £0.3m

- 2.1 The Adults, Health and Integration budget is forecast to underspend by £0.3m at FR1. This position is based on several early-year assumptions and estimates and is therefore subject to a potential range, from an optimistic underspend of £0.7m to a pessimistic overspend of £4.6m.
- 2.2 The MTFS 2025/26 targets were based upon the Inner Circle Deep Dives completed in July 2024, which provided a high-level estimate of savings that could be potentially achieved through the ASC Transformation Programme.
- 2.3 Business cases are now being progressed, helping us better understand when the savings are likely to come through to the budget. For two of the transformation programmes, pilots are being run to ensure the models adopted deliver the intended outcomes, and resources are being mobilised to support full implementation.
- 2.4 There is confidence that transformation plans are on track and that the full year effect of the targets remains achievable but when profiling the delivery of savings, it is clear some in year mitigation is required.
- 2.5 It is estimated that a further £3.9m of the planned savings will be delivered in 2025/26 through the Transformation Programme (see table below). Areas have been identified to mitigate the shortfall of £3.5m through increase in client contributions, use of one-off funding and efficiencies.
- 2.6 £0.5m of savings have been verified as delivered in Q1, these are linked to the Health and Social Care Partnership Case Reviews and the introduction of the Guide Price.

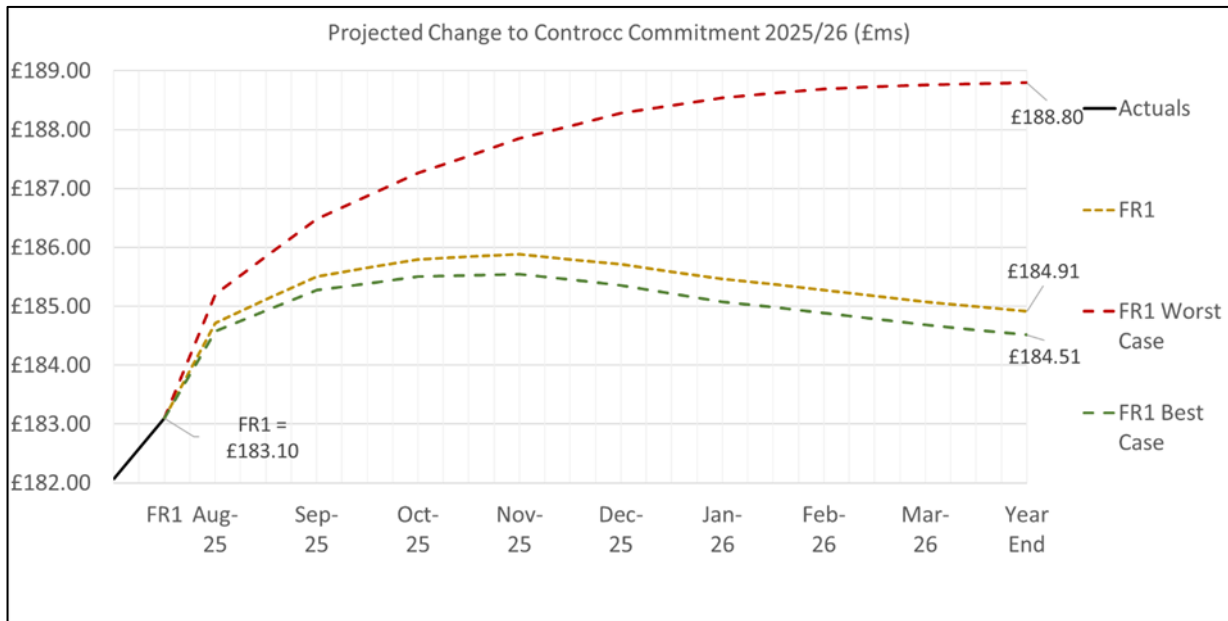
MTFS Saving 2025/26	Budget Target (£ms)	FR1 - Assumed Delivered (£ms)	FR1 - Estimate for remaining 2025/26 (£ms)	FR1 - Total Forecast (£m)	Budget Variance (£ms)
Prevent, Reduce, Enable	-1.500	0.000	-0.650	-0.650	0.850
Learning Disability transformation	-2.500	0.000	-1.000	-1.000	1.500
Commissioning and Brokerage	-0.500	-0.125	-0.375	-0.500	0.000
Partnership Case Review	-2.500	-0.343	-1.857	-2.200	0.300
Preparing for Adulthood	-0.868	0.000	0.000	0.000	0.868
Total	-7.868	-0.468	-3.882	-4.350	3.518

- 2.7 **Staffing:** The forecast assumes that staffing levels remain consistent with the June payroll. Underspends in year are currently being driven by held vacancies, which are forecast at FR1 to continue throughout 2025/26.
- 2.8 **Client income:** The position assumes that the overperformance in client income that we saw at the end of 2024/25 continues into 2025/26, supported by pension and benefit uplifts in 2025/26.

The forecasted full year effect of this is £3.5m and is expected to be a recurrent benefit. As the transformation plan continues to be implemented there may be implications for client income, and this will be monitored throughout the year.

Risks and Assumptions

2.9 **Demographic growth:** The forecast assumes externally commissioned care growth of £5.7m between FR1 and year end. This estimate matches the trend seen in 2024/25 and is based on comparable conditions and internal constraints for expenditure growth. The graph below projects the £5.7m growth and the forecasted delivery of savings from FR1 to the year end. The FR1 projection includes the estimated delivery of the £3.9m savings, the worst-case excludes this.



Summary of 2025/26 Controcc Financial Commitment as 7th July (FR1):

Primary Support Reason	Age Band	Accommodation with Care	Supported Living	Care at Home	Direct Payment	Day Care	Shared Lives	Total
Physical Support	18-64	£ 2,720,086	£ 2,165,280	£ 3,503,173	£ 2,431,986	£ 94,362	£ 79,229	£ 10,994,115
Physical Support	65+	£ 32,199,738	£ 605,400	£19,415,261	£ 802,415	£ 17,534	£ 42,454	£ 53,082,803
Learning Disability Support	18-64	£ 11,289,150	£ 26,447,204	£ 8,218,397	£ 5,504,444	£2,069,914	£ 234,976	£ 53,764,085
Learning Disability Support	65+	£ 1,682,844	£ 4,287,642	£ 1,241,728	£ 12,848	£ 96,873	£ 32,517	£ 7,354,453
Memory & Cognition	18-64	£ 1,880,712	£ 354,544	£ 256,178	£ 159,062	£ 9,892	£ 11,598	£ 2,671,986
Memory & Cognition	65+	£ 27,998,543	£ 245,213	£ 2,769,315	£ 676,097	£ 74,889	£ 57,148	£ 31,821,205
Mental Health	18-64	£ 2,115,946	£ 5,575,481	£ 1,867,532	£ 426,628		£ 80,739	£ 10,066,326
Mental Health	65+	£ 5,622,329	£ 572,751	£ 1,045,293	£ 73,570		£ 41,196	£ 7,355,139
Sensory Support	18-64	£ 157,900	£ 529,779	£ 205,021	£ 389,485	£ 44,627		£ 1,326,811
Sensory Support	65+	£ 574,533	£ 1,044	£ 186,454	£ 33,529		£ 3,842	£ 799,402
Social Isolation Support	18-64	£ 183,971	£ 774,437	£ 284,706	£ 263,482	£ 100,571	£ 53,052	£ 1,660,219
Social Isolation Support	65+	£ 182,072	£ 32,200	£ 74,560	£ 16,373	£ 2,818	£ 26,735	£ 334,760
Substance Misuse Support	18-64	£ 98,029	£ 177,287	£ 26,306			£ 1,932	£ 303,554
Substance Misuse Support	65+	£ 133,515		£ 66,456				£ 199,970
Support for Carer	18-64			£ 3,635	£ 77,684			£ 81,320
Support for Carer	65+				£ 80,045			£ 80,045
Block Contract Commitments								£ 1,203,386
Total		£ 86,839,370	£ 41,768,263	£39,164,013	£ 10,947,648	£2,511,479	£ 665,419	£ 183,099,578

2.10 **Use of grants:** The position assumes it will be possible to replicate the 2024/25 use of grants against eligible criteria.

2.11 **NHS:** A significant area of financial risk which is not reflected in the FR1 position, as it is impossible to quantify at this time, is the potential implications for Local Authorities as a result of changes in the NHS.

2.12 The NHS will be undergoing significant restructuring during 2025/26 following the announcement of the abolition of NHS England. In addition, all Integrated Care Boards (ICB) are required to make a 50% reduction in their administrative costs, primarily staffing. Cheshire and Merseyside ICB is one of the most financially challenged ICBs in the country and is formally in financial turnaround and required to make cashable savings of approximately £170m. This has the potential to drive costs to local Authorities through areas such as Continuing Health Care, S117 Mental health aftercare, changes to Service Level Agreements, as well as through the Better Care Fund.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Adults and Health Committee	21.494	21.199	(0.295)	
1	Client Contributions	(5.182)	(5.182)	-	Green - Income target for 2025/26 has been achieved.
2	Revenue Grants for Adult Social Care	(0.220)	(0.220)	-	Completed
3	Pensions Cost Adjustment	(0.517)	(0.517)	-	Completed
4	Demand in Adult Social Care	5.000	5.000	-	Amber - We have completed a model to forecast cost and demand in adult social care which will form the basis of future growth and saving requirements.
5	Pay Inflation	2.251	2.961	0.710	Red - LGS pay offer for 2025. Full and final offers of 3.20% increase resulting in overspend of c.£1.6m across the Council. Updated at FR1 to include additional pressure from the 2.5% not previously identified.
6	Funding the staffing establishment	3.800	3.800	-	Green - Increases in the number of social care staff to maintain safe services and to meet increasing demands.
7	Fully Funding current care demand levels 2024/25	24.500	24.500	-	Green - Growth, recognising the full year effect of current pressures on the externally commissioned care budget.
8	Remodel extra care housing catering service	(0.270)	(0.270)	-	Green - Work is ongoing to remodel the catering offer in extra care facilities.
9T	Prevent, Reduce, Enable - Older People	(1.500)	(0.650)	0.850	Amber - The Prevent Reduce Enable programme has been established in accordance with the Council's Strategic Transformation programme. The pilot began on 16 June. The Prevent, Reduce, Enable programme is focused on ensuring that people are supported to live independent lives for as long as possible, delaying the need for commissioned social care services. The business case for year one anticipates a realisable saving of

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
					£650k. This is a shortfall of £850k against the MTFS. Offsetting savings are being identified.
10T	Learning Disability service transformation	(2.500)	(1.000)	1.500	Amber - Programme status has been updated to Amber due to continued challenges identified within working groups about delivery targets. The full year effect of the transformation programme remains at £2.5m as per the MTFS savings target, however, it is acknowledged the delivery of the full target will not be achieved this year due to a time lag in converting business cases into delivery. The forecast has been amended to £1m to reflect this. A breakdown of how the £2.5m (full year effect) savings target will be achieved is in development, covering the three key areas of the programme, Supported Living, Care4CE, and Shared Lives contributions. Work is also underway to confirm savings from the decommissioning of one of our Supported Living buildings, (estimated at £154k) this to be recorded against this target once validated.
11T	Commissioning and brokerage transformation	(0.500)	(0.500)	-	Green - The Guide Price Policy is now in place and a tracker has been set up to monitor savings against the MTFS target. there is a high confidence level that this can be achieved.
12T	Preparing for Adulthood	(0.868)	-	0.868	Red - This saving will be realised in children's services, it is likely that this is double counting with saving identified in the Birth to Thrive transformation group. We are reviewing as part of 'plan B' savings.
13T	Health and Social Care Partnership Case Review	(2.500)	(2.200)	0.300	Green - This is now part of BAU and the service will provide updates via a tracker as to the progress against the target. To date this year we have achieved 684k.
In year	Other forecast mitigations within the Adults services	-	(5.304)	(5.304)	Mitigations linked to maximisation of eligible grants, careful management of vacancies, and client income. To reconcile to FR1.
In year	Other forecast pressures within the Adults services	-	0.781	0.781	Other variances to reconcile to FR1 position.

Children and Families adverse variance of £9.0m

- 2.13 The Children's Services budget is forecast to overspend by £9.0m in FR1 based on the June 2025 reports. This is mainly due to increased costs in placements and staffing, and are the focus of this commentary.
- 2.14 The forecast placements cost for 2025/26 is £6.4m adverse to budget, this continues the year end outturn pressure which was £3.4m adverse to budget. The number of children in care at FR1 was 549 (at June 2025) compared to 550 at March 2025. Placement costs are increasing higher than inflation and £1.18m of net growth is forecast which was not factored into the budget. The forecast reports an overspend based on actual and committed costs which includes planned changes to specific client packages at this point in time.
- 2.15 This overspend is partly due to the increase in Care Leavers (Post 18) with a 54% growth in 2025 (£7.4m) to 2024. There were 95 post 18 placements at a weekly cost of £102k in June 2025 decreasing to 87 in July 2025 at a weekly cost of £95k. The weekly cared for children summary report on 25 July reported 546 children and included placement changes for 12 children which had a cost increase of 105% which highlights the costs are continuing to be a pressure.
- 2.16 The MTFS set out savings in relation to placements for Right Child Right Home £1.3m and New Accommodation with Support Offer for 16-25 Young People of £1.1m. Due to these increased placement costs the forecast has assumed these saving will not be met in 2025/26.
- 2.17 The Directorate are undertaking work to review and manage the placement governance with the aim to reduce the cost of this overspend in year.
- 2.18 The establishment staffing costs for 2025/26 is £2.2m adverse to budget, this continues the year end outturn pressures on the staffing base cost. This is offset by underspends on other staff related cost of £0.5m. The use of agency staff who are contracted to cover vacancies, sickness absence and maternity leave, especially in cared for children and children in need, protection and disabilities, continues to be a significant cost. This is due to ensuring staffing levels are safe and meet our statutory duties.
- 2.19 The forecast assumes positions covered by agency staff will continue, whilst vacant post with no agency workers assigned are assumed to be a budgeted position cost. The international social workers programme has begun with 4 staff commencing in June and 4 staff in July. The agency staff supporting their induction period should be removed after 6 months, this has not been included in the forecast and will be revisited in FR2 as a potential cost reduction.
- 2.20 The Directorate are working to reduce the reliance on agency staff by promoting recruitment campaigns to attract permanent staff instead of extending agency contracts.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Children and Families Committee	8.659	17.657	8.998	
14	Pension costs adjustment	(0.050)	(0.037)	0.013	Red - Teacher's pension legacy costs are not reducing as anticipated.
		(0.487)	(0.487)	-	Completed - CEC pension reduction.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
15	Growth to deliver statutory Youth Justice service, and meet Safeguarding Partnership duties	0.203	0.203	-	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.
16	Growth in School, SEND and Social Care Transport budget	1.501	1.501	-	Red - Being reviewed as part of ongoing SEND improvement
17	Pay Inflation	2.624	2.874	0.250	Red - LGS pay offer for 2025. Full and final offers of 3.20% increase resulting in overspend of c.£1.6m across the Council.
18	Fully Funding current care demand levels 2024/25	3.295	7.313	4.018	Red - Will need to be closely monitored throughout the year to ensure that funding is sufficient to meet demand and complexity. This is also part of transformation work to ensure Edge of care/Right Child Right home.
19	Court Progression Improvement	0.023	0.023	-	Red - Some of this will be covered in the new structure build and re-design which may not require a separate court team, there is increased oversight on applications court delays at Director level, to minimise delays to court work.
20	Growth for annual contribution to the Regional Adoption Agency	0.213	0.213	-	Green
21	Growth for Unaccompanied Asylum Seeking Children due to emerging pressures	0.500	0.500	-	Green - Growth in Unaccompanied Asylum Seeking Children.
22	Reversal of a one year policy change for traded services	0.120	0.120	-	Green - Reversal of non-permanent 2023/24 policy change CF23-27 42.
23	Schools Improvement	0.175	0.175	-	Green - Due to staffing previously been paid out of the school improvement grant and this grant is now ceasing there is insufficient budget to cover the existing staffing

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
					in the service to cover our statutory duties.
24	Funding the staffing establishment	2.739	4.885	2.146	Red - A families First transformation area of work has commenced and the re-structure will be delivered as part of this.
25	Safe Walking Routes to School	(0.250)	(0.026)	0.224	Red
26T	New accommodation with support offer for 16-25 young people	(1.100)	-	1.100	Red - This reduction in expenditure relates to commissioning work that has identified lower cost accommodation for this group of young people. Savings will be achieved through accessing lower unit cost places. A paper has been approved at C&F committee on the 9 June. There is a delay in this saving, for 2025/26.
27T	Birth to Thrive	(0.500)	(0.500)	-	Red - This is delayed by SRO capacity and needs a review by Transformation Board.
28T	Right Child, Right Home	(1.320)	-	1.320	Red - The oversight of placements now in place should now support the future savings. This is unlikely to be delivered in 2025/26.
29	Extended Rights to Free Transport	0.388	0.388	-	The Extended Rights to Free Travel grant is being rolled in to the Local Government Financial Settlement. This growth item is offset by additional grants within the central budgets. Amount confirmed and updated as at provisional settlement 18/12/2024.
30	Children's Social Care Prevention Grant – Expenditure	0.905	0.905	-	Green - Expenditure relating to the Children's Social Care Prevention Grant.
31	Children's Social Care Prevention Grant – Grant Income	(0.905)	(0.905)	-	Green - Grant announced in 2025/26 financial settlement.
32	Foster4	0.114	0.114	-	Green
33	Foster Carers uplift of National Minimum Allowance (NMA)	0.471	0.471	-	Green - 3.55% NMA foster carer uplift.
In-year	In year variances not included in MTFS Proposals.	-	0.889	0.889	In Year variances mainly relating to Inspection of Local Authority Children's services (ILACS) overspend £0.7m.
In-year	In year variances not included in MTFS Proposals.	-	(0.214)	(0.214)	Quality Assurance, Commissioning and Partnership - Mitigations to balance back to Finance Review Position.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
In-year	In year variances not included in MTFS Proposals.	-	(1.058)	(1.058)	Family Help & Children's Social Care - mitigations to balance back to finance review position.
In-year	In year variances not included in MTFS Proposals.	-	0.310	0.310	In year variances mainly relating to Youth Service.

Corporate Policy adverse variance of £0.1m

2.21 Corporate Services has a net budget of £43.7m, at First Financial Review, the budget is forecast to be overspent by £0.1m. This includes the pay award pressure.

2.22 The budgeted pay award is held centrally on a corporate code at this stage. Now the pay award has been agreed, the budget will be distributed to services before the increased amounts become payable, so they match up. This will change individual service forecasts but not the overall figure for Corporate.

2.23 Key issues with the FR1 variance:

- Vacancy management in Corporate Services has resulted in the majority of services forecasting an underspend on staffing budgets which is being partially offset by the use of agency staff in some services. The net underspend on staffing costs is forecast at approximately £1.9m;
- Vacancy management has been combined with tighter control on non-pay spending across all services which is achieving a forecast underspend of £0.3m;
- ICT underspend of £0.1m. The ICT forecast is based on:
 - April to August where the existing shared service continues
 - September to March where a reduced shared service will operate.
 - These have been compared to the existing budget breakdown and hence there are considerable variances due to the new structure and business model that will be introduced from September.
- There are several risks around the forecast, including:
 - It is unclear whether the service has sufficient resource to deliver the 50,000 hours of project work assumed in the projected figures.
 - The cost model has been changed by Gemini and Cheshire West and Chester (CWaC) so that the chargeable rate against the 50,000 hours is no longer viable and therefore the subsidisation of revenue by income has now changed and a new cost model to cover costs is yet to be agreed;
 - The Memorandum of Understanding with CWaC for the second half of the year has not yet been agreed, and hence the level of recharge cannot be guaranteed; and
 - There are risks around the revenue consequences of the shared Gemini capital programme and the lack of transparency – whilst these areas are becoming clearer they are not yet agreed.

2.24 However, these underspends have been offset by the following pressures:

- a forecast £1.3m under-recovery on Rent Allowances;
- a forecast under-recovery of income of £0.6m within several services particularly within Transformation and Improvement, Legal Services, and Audit & Risk;
- a £0.1m pressure due to unachievable savings from previous year's MTFs; and
- a staff budget pressure of £0.4m across Corporate Services relating to the estimated impact of the latest pay award offer versus the amount included in the MTFs.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Corporate Policy Committee	1.078	1.140	0.062	
34	Enforce prompt debt recovery and increase charges for costs	(0.077)	(0.077)	-	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 the regular recovery process during the year.
35	Pension costs adjustment	(0.396)	(0.396)	-	Completed
36	Pay Inflation	1.494	1.893	0.399	Red - LGS pay offer for 2025. Full and final offers of 3.20% increase resulting in overspend of c.£1.6m across the Council.
37	Shared Services Review - Move to Hybrid Model for ICT	(0.733)	(0.733)	-	Completed - The Shared Service continues to reduce third party costs and agency spend as per the Business case.
38	The achievement of additional Registration Service income, over and above that which is currently identified as required	(0.350)	(0.350)	-	Green - Additional Registration Service income. To be reviewed in year as the season progresses.
39	Recognising the annual receipt of £45k of Police and Crime Panel grant income	(0.045)	(0.045)	-	Green - This reflects a grant payment from the home office that is received each year in the Council's budget subject to adequate justification being provided.
40	Remove unspent element of phones budgets in corporate services	(0.060)	(0.060)	-	Completed. The phone budgets were reduced accordingly following approval of this proposals to align budgets with spend levels.
41T	Digital Acceleration Revenue Growth	-	-	-	No proposal in 2025/26
42T	Digital Blueprint Revenue Growth	-	-	-	No proposal in 2025/26
43	Transactional Shared Services stabilisation plan	0.270	0.270	-	Green - To provide TSS with additional capacity in 2025/26 - impact of this item and further review to be determined.
44	Additional cost of External Audit Fees	0.265	0.265	-	Green - Additional cost of External Audit Fees - based on 2024/25 fee level.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
45	Reduce Members Allowances budget	(0.100)	(0.100)	-	Green - Reduce Members Allowances budget for previous years pay award that was not taken.
46	Additional Cost of Bank Charges from 2025/26	0.120	0.120	-	Green - Based on current expectations of the 2025/26 charge this is deliverable.
47	Reverse reduction in leadership and management costs as posts are being retained	0.540	0.540	-	Completed. This reversal was necessary in light of the LGA review of decision making and the need to put an appropriate senior management structure in place in the corporate areas.
48	Reinstatement of a one-off saving of £150,000 from election budgets for 2024/25	0.150	0.150	-	Green - Reinstatement of a one-off saving of £150,000 from election budgets, for the 2024/25 year. Noted that the election costs will exceed the reserve and that difference will form a pressure on outturn. The next big local election is May 2027.
In year	Mitigations to balance back to Finance Review position	-	(0.337)	(0.337)	Mitigations to balance back to Finance Review position

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Corporate Policy Committee - Council Wide Transformation	(13.452)	(3.821)	9.631	
49T	Digital Customer Enablement Invest to Save	(0.750)	-	0.750	Red - Delivery of a Digital Enablement Framework which directly supports the ambitions of the Corporate Plan. This existing initiative is a key enabler for deliverables within Customer Experience Workstream, putting customer considerations at the centre of ongoing service delivery. It additionally provides transformational capabilities for ongoing change management and increased efficiencies within the end-to-end service delivery processes including keeping customers informed and corporate case management options.
50T	Digital Acceleration Invest to Save	(0.600)	(0.200)	0.400	Red - The Digital Acceleration Project is now rated RED to reflect a material delay in Senior Stakeholder decision making. This delay stems from the absence of committed

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
					<p>business ownership within services, which is significantly impacting the sign-off of benefits. To mitigate this, strategic alignment with the Workforce Programme is being actively explored to secure accountable ownership and embed benefit realisation into service planning. This alignment is critical to unlocking the value of the projects within the programme and ensuring sustainable adoption and benefit realisation across directorates.</p> <p>The Acceleration enablement process remains broadly on track except for the above-mentioned blocker, with notable progress achieved this period. The AI Transformation Platform contract is now in place and the design and delivery planning is being kicked off across all directorates. Realisation of the associated savings are dependent on the various Directorates adopting the solutions within the same financial period and continued delays in this area are likely to have a significant impact on the 25/26 benefit realisation forecast. Any potential impact will be identified and assessed during the detailed design activities which will complete over the coming period.</p>
51T	Digital Blueprint - Invest to Save	(4.000)	(1.000)	3.000	<p>Red - Digital Adoption is now rated RED to reflect a material delay in senior stakeholder decision-making. While quality and resource indicators remain green, the overall programme has shifted from amber to red due to persisting delays in business case approvals and the absence of committed business ownership within services.</p> <p>Phase 1 business cases have been drafted but are still awaiting sign-off. These delays—occurring at both service and board levels—are impacting delivery momentum and continued delays in this area are likely to have a significant impact on the 25/26 benefit realisation forecast.</p> <p>The initiative is designed to fast-track digital solutions that deliver council-wide service improvements and efficiencies. However, hesitancy from</p>

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
					<p>service areas and the absence of a streamlined approval process are slowing the transition from planning to delivery. Realisation of the associated savings are also dependent on this process and ongoing delays in this area are likely to have a significant impact on the 25/26 benefit realisation forecast. Any potential impact will be identified, assessed and reported during the detailed design process which is continuing and will complete over the coming period.</p>
52T	Target Operating Model (TOM)	(3.000)	(0.999)	2.001	<p>Red - At FR1 the forecast for this transformation proposal is nil achievement.</p> <p>A significant amount of work is taking place to establish a basis for making savings.</p> <p>This includes a line by line review and a number of other projects to identify savings.</p> <p>WF1 has seen good progress to date with the Operating Model, it has recently been re-scoped and delivered a draft People Strategy in preparation for the next phase of work around spans and layers across the Council.</p>
53T	Agency Staffing	(0.352)	(0.176)	0.176	<p>Red - At FR1 the forecast for this transformation proposal is being set at nil against this corporate line.</p> <p>There are expected savings of £690,000 from the first round of the purchase of additional annual leave scheme and from holiday payments to agency staff.</p> <p>These will be included in service figures so are not included here to avoid any double counting.</p> <p>A significant amount of work is taking place to establish a basis for making the savings.</p> <p>This includes a line by line review and a number of other projects to identify savings which will include reducing agency spend, increasing uptake of benefits through our Vivup Employee Benefits Platform (which increases income to us).</p>

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
					WF2 is focusing on delivery of tangible and non-tangible benefits. Savings modelling work is progressing with all Directorates.
54T	Workforce Productivity	(1.000)	-	1.000	<p>Red - At FR1 the forecast for this transformation proposal is nil achievement.</p> <p>A significant amount of work is taking place to establish a basis for making savings.</p> <p>This includes a line by line review and a number of other projects to identify savings.</p> <p>WF3 has delivered an Employee Engagement Strategy and refreshed Council Values. A new Employee Lifecycle is under development to support our People Strategy and delivery of our Cheshire East Plan 2024 - 2029.</p>
55T	Fees and Charges	(0.750)	(0.821)	(0.071)	<p>Amber - The project has identified business activities where fees and charges can be increased in order to meet the target and this was approved by the Transformation Board.</p> <p>There have since been suggested changes provided approved at the May 2025 Transformation Board which allow for additional income of £0.821m to be raised. Where necessary, the approval processes are being undertaken.</p>
56T	Third Party Spend	(3.000)	(0.625)	2.375	<p>Amber - An allocation approach has been agreed at CLT and further work is being undertaken to identify which areas the £3m savings are going to be delivered from. Additional resources have been provided to the Project Team in order to complete previously planned activity in order to identify potential contract savings. A report is being considered at Transformation Board in July 2025.</p>

Economy and Growth favourable variance of £2.3m

2.25 Growth and Enterprise Directorate and Place Directorate are forecasting an underspend of £2.3m against a budget of £28.7m.

2.26 The key reasons for the underspend are:

10 Assets Service: £0.6m underspend (vacancies and one-off invoicing for backdated rent).

11 Economic Development: £0.4m underspend (vacancies, use of grants and additional recharges to capital).

12 Housing: £0.5m underspend (vacancies, income and reduced spend).

13 Other £0.5m underspend (Tatton Park £0.2m staffing, Green infrastructure and cultural economy – vacancies £0.3m).

14 Directorate £0.3m (reduction in expenditure and use of reserves).

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Economy and Growth Committee	0.534	(1.751)	(2.285)	
57	Office estate rationalisation	(0.150)	(0.100)	0.050	Amber - due to the timeline for the transfer of buildings being extended. Risk associated with the transfer of Westfields to Education for a SEND school. This item is being mitigated by in year savings.
58	Pension Costs Adjustment	(0.164)	(0.164)	-	Completed
59	Tatton Park ticketing and EPOS upgrade	0.001	0.001	-	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.
60	CEC Archives	0.014	0.014	-	Green - All elements of the programme are progressing well, on time and on budget.
61	Rural and Visitor Economy Electricity costs	(0.021)	(0.021)	-	Green - In line with wider national industry price caps, the projections of energy reduction costs to users were due to be introduced during 2025/26 and therefore consideration to reduce the budget provision has been carried out in the base budget.
62	Minimum energy efficiency standards (MEES) - Estates - Revenue Adjustment	0.023	0.102	0.079	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.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
63	Pay Inflation	1.064	1.187	0.123	Red - LGS pay offer for 2025.Full and final offers of 3.20% increase resulting in overspend of c.£1.6m across the Council.
64	Maintenance and operation of new assets in Crewe town centre	0.205	0.205	-	Green - Expected to spend to allocated budget.
65	Land Fill Site Assessments Revenue Adjustment - Estates – Review and Risk Assessment of Council owned Landfill sites (53 sites) Review and Risk Assessment completions	0.010	0.010	-	Green - Environment Service capacity identified. 2nd stage review underway.
66	Tatton Park Estate Dwellings Refurbishment	0.015	0.015	-	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.
67	Improving Crewe Rented Housing Standards	0.188	0.100	(0.088)	Green - Due to the progression of the Governments Renters Rights Bill which will bring forward improvements to the private rented sector and the struggle to recruit to Housing Standards Officers posts this project has been currently placed on hold. To understand the current condition of the private rented sector within Cheshire East will require the commissioning of a Stock Condition Survey, which will influence future direction and plans. It is therefore the intention to utilise a proportion of the funding to undertake this commission to help to formulate a robust plan to improve the private rented sector.
68	Maximise potential of Countryside Access Management System	0.020	0.020	-	Green - Contract negotiation in progress following Procurement Engagement.
69	Assets - building and operational – Energy	(0.860)	(0.860)	-	Completed - This was a known reduction as agreed last year as part of the overall MTFS savings target.
70	Assets - building and operational – Maintenance	0.465	0.465	-	Green - Whilst Inflation limits have stabilised, the additional funding is required to offset known increases in material costs and labour rates that were inadequate in previous financial years and to mitigate the impacts moving forward. The overall backlog of maintenance still remains a challenge, alongside the continued holding costs associated with managing vacant premises, pending the implementation of the future use / operation.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
71	Tatton Park - Increase Fees and Charges	(0.126)	(0.126)	-	Green - Following the strategic pricing review in 2020, Tatton Park continues to monitor and review parkland and attraction admission prices on an annual basis. Appropriate adjustments are made after considering the wider national economic situation, local competitor pricing and visitor dynamics to ensure that Tatton is able to achieve its budget targets.
72T	Corporate Landlord Model Refresh	(0.050)	(0.050)	-	Amber - This is a notional target saving allocation, based on the potential reduction of assets, linked to the disposals programme. Budget savings have been allocated from both the Assets Disposal programme and existing Facilities Management revenue funding.
73T	Asset Strategy Refresh	(0.100)	(0.100)	-	Amber - This was a notional target saving allocation, based on the potential reduction of assets, linked to the disposals programme. Several of the key sites are subject to planning consents or contractual conditions as part of the disposal strategy and may therefore be a challenge to achieve within year. Provisional budget has been identified from additional income and savings within the investment portfolio.
In-year	Place Directorate Mitigations to balance back to Finance Review position	-	(0.270)	(0.270)	Place Directorate Mitigations to balance back to Finance Review position
In-year	Growth & Enterprise Mitigations to balance back to Finance Review position	-	(2.179)	(2.179)	Growth & Enterprise Mitigations to balance back to Finance Review position

Environment and Communities favourable variance of £2.6m

2.27 Environment and Neighbourhood Services is forecasting an underspend of £2.6m against a budget of £43.7m.

2.28 The key reasons for the forecast underspend are:

15 Development Management: £0.6m underspend mainly from additional income.

16 Environmental Services: £2.9m underspend:

17 Extended Producer Responsibility Grant £1.4m one-off benefit.

18 Ansa management fee £0.2m – one-off benefit from vacancies.

19 Improved company reserves £0.8m one-off benefit.

20 General underspending £0.4m from vacancy management and additional income.

21 Leisure Commissioning: £0.6m overspend from delay in delivery of MTFS savings and shortfall in income.

22 Other service issues: £0.4m overspend (Pay award pressures).

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Environment and Communities Committee	(2.741)	(5.286)	(2.545)	
74	Strategic Leisure Review (Stage 2)	0.403	0.626	0.223	Red - Initial savings secured via committee decision on 11 March 2024. Proposals are being developed with EHL and town and parish councils to secure the residual £250k amount - dialogue is ongoing. Delays to disposing of Middlewich and Holmes Chapel Leisure Centres in year are having a negative impact on savings position.
75	Libraries Strategy - Stage 1	(0.100)	(0.061)	0.039	Committee approval to implement final Strategy secured on 27th November 2024, implementation now ongoing with revised opening hours at Tier 3 sites going live from January 2025 and Tier 2 sites as of 1st April 2025. Staff consultations now complete, new structure implemented from 7th July. Engagement with Town and Parish Councils undertaken to shape the Strategy proposals and seek funding contributions, which has resulted in a total of 8 sites being supported to a total of c.£154k enabling over 2,150 hours of library opening time per annum. Budget gap of £39k yet to be found, mitigated through in year savings from ongoing staff vacancies.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
76	Reduce revenue impact of carbon reduction capital schemes	0.171	0.171	-	Green - Carbon Neutral Council target 2030 for the Council to be Carbon neutral with minimum of offset.
77	Pay Inflation	2.270	2.698	0.428	Red - LGS pay offer for 2025. Full and final offers of 3.20% increase resulting in overspend of c.£1.6m across the Council.
78	Pension Costs Adjustment	(0.159)	(0.159)	-	Completed
79	Explore a Trust delivery model for Libraries and other services	(0.150)	(0.150)	-	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.
80	Land Charge Income Adjustment	0.147	0.147	-	Amber - Uncertainty around implementation timescales of HM Land Registry changes to centralise some aspects of land charges functions hence understanding of actual impact, to be regularly monitored.
81	Local Plan Review	0.315	0.315	-	Amber - Reprofiled budget adjustment to provide additional funding towards development of new Local Plan which has now commenced.
82	Review of CCTV service - service efficiencies and income generation from existing services	(0.040)	(0.040)	-	Green - On target. Restructure has been subject to recruitment process with final outcomes communicated. Establishment to be updated on Unit 4.
83	Environmental Services Growth 2025/26 onwards	3.041	1.808	(1.233)	Green - Environmental Services Growth 2025/26 onwards.
84	Environmental Services Savings 2025/26 onwards	(2.366)	(2.170)	0.196	Green - Environmental Services Savings 2025/26 onwards.
85	Environmental Services Growth - Pensions	0.727	0.727	-	Green - Environmental Services Growth - Pensions (2025/26 onwards). This is net nil for the Council and forms a housekeeping item to ensure the budgets for staff who have transferred in from the ASDVs, at different pension contribution rates, are consistent in advance of changes for all employees.
86	Environmental Services – expected income from Extended Producer Responsibility for packaging	(7.000)	(8.394)	(1.394)	Green - New Central Government Legislation Extended producer responsibility (EPR) 2025-26, Deposit Return Scheme 2027-2028 and Waste Disposal Carbon Tax UK Emissions Trading Scheme (ETS) 2027-28.
In year	Libraries Strategy Stage 1 (mitigation)	-	(0.039)	(0.039)	Savings mitigated through in year vacancy saving. 2025/26 RAG rated amber.
In year	Environment & Communities Mitigations	-	(0.925)	(0.925)	Environment & Communities Mitigations to balance back to Finance Review position

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	to balance back to Finance Review position				
In year	Fees and Charges	-	0.160	0.160	Adjustment for fees and charges - presenting Lyon Review items centrally

Highways and Transport adverse variance of £0.1m

2.29 Highways and Infrastructure are forecasting an overspend of £0.1m against a budget of £17.2m.

2.30 The key reasons for the overspend are:

23 Car Parking £0.5m overspend (reduced income offset by back dated rent reviews).

24 Transport Policy £0.2m underspend from vacancies to address pressures in parking.

25 Highways £0.2m underspend from increased income to address pressures in parking.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Highways and Transport Committee	1.061	1.175	(0.114)	
87	Increase parking charges	(0.450)	(0.450)	-	Green - Annual inflation adjustment to existing Pay & Display tariffs was implemented on 5th July 2024, in advance of bringing charges into effect in the "free towns" on the 2nd December 2024. A further inflation adjustment took effect in May 2025.
88	Safe Haven outside schools (Parking)	0.010	0.010	-	Green – 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.
89	Parking PDA / Back Office System contract - fall out of one off set up cost	(0.030)	(0.030)	-	Green - Introduction of a new system to administer the Council's parking services and process Penalty Charge Notices which will reduce administration costs and improve service response times.
90	Parking - Part-year effect of strategy changes	(0.720)	(0.139)	0.581	Red - Following decisions in January 2024, tariffs were uplifted from 1st July 2024 to extend pay and display to car parks in "free towns" from 2nd December 2024.
91	Parking - Staff and member parking	(0.250)	-	0.250	Red - Proposals for a new scheme of staff and members parking permits, integrated with the corporate travel plan, are being developed for consultation in 2025.
92	Transport and Infrastructure Strategy Team – Restructure	-	-	-	Green - The proposed changes will develop a more resilient in-house team and reduce reliance on agency / consultancy staff. The changes meet the needs of the Council, as it moves towards a new statutory Local Transport Plan and the development of transport functions in a new Cheshire and Warrington Combined Authority.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
93	Local Bus	1.545	1.545	-	Green - A network of new bus service contracts has been procured and services started on 30 March 2025. Extra evening and weekend services are planned to complement our Bus Service Improvement Plan.
94	FlexiLink Service Improvement Plan - invest to save	0.592	0.592	-	Green - Bus service review is complete and specification for a revised flexible transport service (DRT) have been prepared. Flexible transport will be designed to fill gaps in local bus service provision, especially in rural areas, and over extended hours of operation, to open up the service to more users.
95T	Advertising Income. Initial project scoping work being undertaken to understand scale/complexity and resourcing needs	(0.025)	(0.025)	-	Amber - Proposal for the transformation of the Council's approach to on-street sponsorship and advertising have been prepared as part of the Transformation Programme.
96	Pension Costs Adjustment	(0.055)	(0.055)	-	Completed
97	Pay Inflation	0.228	0.263	0.035	Red - LGS pay offer for 2025. Full and final offers of 3.20% increase resulting in overspend of c.£1.6m across the Council.
98	Flood and Water Management Act 2010 SuDS and SABs Schedule 3 Implementation	-	-	-	Amber - The requirement is to be ready to implement changes when regulations are implemented nationally. A training plan for existing staff has been identified. Recruitment is to be progressed.
99	Highways: Revenue Service	0.216	0.216	-	Completed - This provides investment in highway infrastructure that will arrest the deterioration of the asset. This will reduce costs of reactive maintenance, improve safety and reduce risks of significant incidents. It will also control revenue budget pressures and work towards addressing customer dissatisfaction
100	Highways: Depots	-	-	-	Green - The highways depots need investment to reduce the risk that facilities could be unusable for reactive and winter maintenance. Investment will enable some operational efficiencies, provides winter service resilience and a reduction in highways depots from 3 to 2, delivering a capital receipt.
In year	Highways and Transport Mitigations to balance back to Finance Review positions	-	(0.968)	(0.968)	Highways and Transport Mitigations to balance back to Finance Review positions.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
In year	Fees and Charges	-	0.216	0.216	Adjustment for fees and charges - presenting Lyon Review items centrally

Finance Sub favourable variance of £10.5m

2.31 The variance relating to the Finance Sub Committee is due to the use of £5.7m contingency budget to assist the overspend position. The variance shown below of £7.3m also includes a favourable variance of £1.6m which offsets the unbudgeted costs of the pay award being included in the service lines. In addition, there has been an improvement in the capital financing budget of £3.3m, this is in part due to a reduction in the cost of borrowing and also some slippage in the capital programme leading to a reduction in Minimum Revenue Provision (MRP) payable in year.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Finance Sub-Committee (Central Budgets)	35.294	24.761	(10.533)	
101	Capital Financing Budget	3.387	0.107	(3.280)	Green - Improvement against MRP of £0.5m, linked to slippage in capital programme. Improvement on net interest cost due to lower than expected borrowing (int cost) and slight improvement on rates/levels of investments (int income) of £2.7m.
102	Creation of Contingency Budget	15.953	8.700	(7.253)	Green - Creation of Contingency Budget as per Finance Sub Committee June Budget Assumptions Report (virements of £0.7m for C&F and £8m for A&H approved at FSC 10/03/2025). Assumed general pay inflation pressure of £1.585m to be taken from this budget to offset pressure in service budgets.
103	Risk of unachievable budget savings or growth demands exceeding estimates	-	-	-	Green - Risk of unachievable budget savings or growth demands exceeding estimates.
104	Pension adjustment – linked to E&C growth item	(0.727)	(0.727)	-	Green - Linked to growth item in E&C. ASDVS coming back into house but currently paying lower pension contribution rate than the standard CEC rate.
105	Use of Earmarked Reserves (reversal of 2024/25 one off use of central EMRs)	3.723	3.723	-	Completed – Budget adjustment

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
106	Top up of Earmarked Reserves	-	-	-	Completed – Planned budget adjustment not until 2026/27
107	Use of General Reserves (reversal of one off use in 2024/25)	11.654	11.654	-	Completed – Budget adjustment
108	Top up General Reserves	1.304	1.304	-	Completed

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Finance Sub-Committee (Funding Budgets)	(26.666)	(26.666)	-	
109	Council Tax increase % growth	(14.326)	(14.326)		Green - Council tax and business rates income collection is managed through the Collection Fund therefore no impact on current year funding target if actual amount collected was to vary from budget.
110	Council Tax increase base growth	(5.852)	(5.852)		Green - Council tax and business rates income collection is managed through the Collection Fund therefore no impact on current year funding target if actual amount collected was to vary from budget.
111	Business Rates Retention	(0.495)	(0.495)		Green - S31 Grants to be received in line with final settlement from MHCLG plus net income from NNDR1. Increase related to inflationary forecast increase in settlement funding assessment (related to business rates baseline)
112	Unringfenced general grants change	(3.012)	(3.012)		Green - grants to be received in line with final settlement from MHCLG
113	National Insurance increase contribution	(2.981)	(2.981)		Green - grants to be received in line with final settlement from MHCLG

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. General use grants, also known as unring-fenced grants, are funds provided by the Government to local authorities without specific restrictions on how the money is spent. They allow councils to determine how best to utilise the funding to address local needs and priorities.
- 3.4. **Table 1** shows additional grant allocations that have been received over £1m that **Council** will be asked to approve.
- 3.5. **Table 2** shows additional grant allocations that have been received which are over £0.5m and up to £1m and are for **Committee** approval.

Table 1 – Council Decision

3.6. Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding over £1,000,000

Committee	Type of Grant	£m	Details
Environment and Communities	Extended Producer Responsibility Grant (Specific Purpose)	2.591	This is an increase on the MTFS forecast position. This grant is a policy approach where producers are given significant responsibility (financially and physically) for the management of their products and packaging at the end of their useful life. This shifts the burden of waste management away from local authorities and places it on those that create the waste. The fees collected from the producers are distributed to local authorities to help them manage packaging waste collection and recycling programs.
Economy and Growth	Enterprise Cheshire & Warrington (ECW): Skills Bootcamp (Specific Purpose)	1.371	This is a new grant from the Department for Education. It is for the delivery of and management of Skills Bootcamps in geographical and neighbouring areas in agreement with relevant local authorities. This element of skills bootcamp is being delivered through Enterprise Cheshire and Warrington.

Table 2 – Committee Decision

3.7. Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding over £500,000 up to £1,000,000

Committee	Type of Grant	£m	Details
Children and Families - Schools	Delivering Better Value in SEND (Specific Purpose)	0.767	This is a new grant from the Department for Education. Its purpose is to support the ability to carry out relevant data analysis and assurance required during Phase 1 of the programme, as part of overall participation in the Delivering Better Value (DBV) in SEND programme.
Children and Families – Schools	Early Years Expansion Grant (Specific Purpose)	0.634	This is a new grant from the Department for Education. This grant provides funding to support the early years sector as it prepares to deliver the final phase of expansion of the working parent entitlement from September 2025.

Committee	Type of Grant	£m	Details
Adults and Health – Public Health	OHID SSMTR Supplementary Substance Misuse Treatment & Recovery Grant (Specific Purpose)	0.525	This is a new grant from the Department for Health and Social Care. The SSMTR (Supplementary Substance Misuse Treatment & Recovery) Grant, also known as the Drug and Alcohol Treatment and Recovery Improvement Grant (DATRIG), is a funding initiative by the DHSC to enhance drug and alcohol treatment and recovery services across England. It aims to increase access to treatment, improve the quality of provision, and support individuals in their recovery journey
Environment and Communities	Transitional Resource Grant (Specific Purpose)	0.871	This is a new grant from the Department for Environment, Food and Rural Affairs. It covers the implementation of the weekly food collections and the cost of resources to implement this such as officer time, public communications, distributing food waste containers and project management related costs.
Environment and Communities	High Speed 2 (HS2) Ltd (Specific Purpose)	0.850	This grant is from High Speed 2 (HS2) Ltd and is for landscape and environmental improvements in the Wybunbury area.

Section 4: Capital

Table 1: Financial Parameters for 2024/25 to 2027/28

Parameter	Value (£m)			
	2024/25	2025/26	2026/27	2027/28
Repayment of Borrowing				
Minimum Revenue Provision*	15.327	17.977	21.920	23.934
External Loan Interest	19.412	18.359	19.271	20.995
Investment Income	(4.329)	(3.300)	(2.747)	(2.704)
Contributions from Services Revenue Budgets	(0.977)	(1.311)	(2.261)	(2.494)
Total Capital Financing Costs	29.433	31.725	36.183	39.731
Use of Financing EMR	(2.100)	0.000	0.000	0.000
Actual CFB in MTFs	28.508	35.039	38.758	41.860
Budget Deficit /(Surplus)	(1.175)	(3.314)	(2.575)	(2.129)
Capital Receipts targets*	1.000	1.000	1.000	1.000
Flexible use of Capital Receipts	1.000	1.000	1.000	1.000

*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**. For detailed tables by Committee please see **Annex 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 greater than £1,000,000 for recommendation to Council.

Table 2: Capital Programme Update

CHESHIRE EAST COUNCIL CAPITAL PROGRAMME SUMMARY					
CAPITAL PROGRAMME 2025/26 - 2028/29					
	Forecast 2025/26 £m	Forecast 2026/27 £m	Forecast 2027/28 £m	Forecast 2028/29 £m	Total Forecast 2025-29 £m
Committed Schemes - In Progress					
Adults and Health	0.132	0.424	0.000	0.000	0.556
Children and Families	46.836	20.285	16.945	13.403	97.469
Corporate Policy	12.991	3.265	2.377	0.600	19.233
Economy & Growth	44.420	39.649	47.806	49.559	181.434
Environment & Communities	23.822	2.646	6.033	9.285	41.786
Highways & Transport	64.245	64.629	32.495	93.317	254.686
Total Committed Schemes - In Progress	192.446	130.898	105.656	166.164	595.164
CAPITAL PROGRAMME 2025/26 - 2028/29					
	Forecast 2025/26 £m	Forecast 2026/27 £m	Forecast 2027/28 £m	Forecast 2028/29 £m	Total Forecast 2025-29 £m
New Schemes					
Adults and Health	0.000	0.000	0.000	0.000	0.000
Children and Families	0.910	0.000	0.000	0.000	0.910
Corporate Policy	3.490	1.663	1.377	0.000	6.530
Economy & Growth	0.000	0.000	0.000	0.000	0.000
Environment & Communities	0.549	0.370	0.214	0.349	1.482
Highways & Transport	8.147	12.960	13.069	11.502	45.678
Total New Schemes	13.096	14.993	14.660	11.851	54.600
Total	205.542	145.891	120.316	178.015	649.764
Funding Requirement					
Indicative Funding Analysis: (See note 1)					
Government Grants	128.403	93.235	39.007	102.750	363.395
External Contributions	14.160	21.230	26.673	40.606	102.669
Revenue Contributions	0.830	0.660	0.000	0.000	1.490
Capital Receipts	1.203	1.931	20.979	11.840	35.952
Prudential Borrowing (See note 2)	60.946	28.835	33.658	22.819	146.258
Total	205.542	145.891	120.316	178.015	649.764

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.

Note 2:

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 £m	Reason and Funding Source
Supplementary Capital Estimates that have been made up to £500,000		
Adults and Public Health		
Community - Rural Shared Prosperity Fund	0.088	New allocation for 2025-26 Rural UKSPF funding
Children and Families		
Family Hubs Transformation	0.105	New capital grant allocation for 2025-26 for Family Hubs Transformation
Economy & Growth		
Economic Development		
UKSPF E22 and E29 capital interventions	0.350	SCE to be approved to reflect 25/26 allocation of UKSPF and should be in place for FR2. Funds to be transferred from Revenue
Culture & Tourism		
Visitor Economy - Rural Shared Prosperity Fund	0.248	
Highways & Transport		
Bus Priority	0.132	To be funded by BSIP Phase 3 grant
Total Supplementary Capital Estimates Requested	0.923	
£m		
Capital Budget Virements that have been made up to £500,000		
Children & Families		
Education and 14-19 Skills		
Macclesfield Planning Area - secondary new places	0.200	Transfer budget to Tytherington High school project (CAP-10468)
Macclesfield Academy Resource Provision	0.100	Budget from CAP-10278 to be transferred to central High Needs allocation (CAP-10106)
New AP Free School	0.025	Transfer budget from New SEN Additional AP places (CAP-10599) to New AP Free School as no longer required as a separate project.
School Condition Grant	0.001	Return of remaining budget in School Condition Grant - Catering Block to central School Condition Grant allocation (CAP-00106)
Facilities Management		
Premises Capital (FM)	0.111	Virement from PSDS - 3B - Lot 1 programme aborted and no additional grant claims to be made, the Prudential Borrowing funding was allocated as match funding and there is a risk that SALIX request clawback, therefore the need for this funding to remain in the Capital Programme.
Total Capital Budget Virements Approved	0.436	
Total Supplementary Capital Estimates and Virements	1.360	

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

Committee / Capital Scheme	Amount Requested £m	Reason and Funding Source
Service Committee are asked to approve the Supplementary Capital Estimates above £500,000 up to and including £1,000,000		
Highways & Transport		
A500 Corridor OBC Update	0.903	Final tranche of DfT development grant funding to fund the production of an update OBC Update for the A500 scheme. The A500 Scheme is one of 42 schemes under review by DfT which should report back this Autumn. No spend on this grant will be incurred ahead of the review's anticipated conclusion
Total Supplementary Capital Estimates Requested	0.903	
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		
Corporate		
ICT Hybrid Model	0.750	Virement from Infrastructure Investment Programme to ICT Hybrid Model to support Gemini Phase 2
Highways & Transport		
A500 Corridor OBC Update	0.764	Virement from "A500 Dualling" project in respect of acquiring land. This land requirement now falls under "A500 Corridor OBC update" .
Total Capital Virements requested	1.514	
Total SCEs and Virements	2.417	

Table 5: Requests for Supplementary Capital Estimates (SCEs) for Recommendation

Committee	Amount Requested £m	Reason and Funding Source
Finance Sub Committee are asked to recommend to Council the approval of the Supplementary Capital SCEs over £1,000,000		
Highways & Transport		
Public Transport Infrastructure	0.700	To add BSIP Phase 4 grant of £2,122,646 to the Capital Programme, distributed over four projects.
Bus Priority	0.623	
Real Time Passenger Information (RTPI)	0.750	
Macclesfield Bus Station	0.050	
Total Supplementary Capital Estimates Requested	2.123	
Total Supplementary Capital Estimates and Virements	2.123	

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 2025 in the Council’s General Fund Reserves was £6.3m, as published in the Council’s Statement of Accounts for 2024/25.
- 5.3 At FR1, the closing balance at 31 March 2026 in the Council’s General Fund Reserve is forecast to be £6.5m.
- 5.4 The current balance on reserves is insufficient in order to provide adequate protection against established and newly emerging risks, particularly the DSG deficit, which is projected to rise to £146m 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 2025 was £23.1m.
- 5.6 During 2025/26, £14.9m will be drawn down to fund expenditure specifically provided for by services. This includes £3.8m to fund one off Transformation costs, £2.2m for Capital expenditure and £6.2m to support the collection fund. These balances fall within the forecasts approved during the MTFs budget setting process. £11.5m will be added back to reserves, this is predominantly related to the collection fund and will be used to mitigate future legislative changes over the short to medium term. Net movement on reserves is therefore £3.4m.
- 5.7 The indicative closing balance on Earmarked Reserves at 31 March 2026, is forecast at £19.6m. With the General Fund reserves of £6.5m, total reserves available for Council use at 31 March 2026 are forecast at £26.1m.
- 5.8 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.

Reserves Balances

Table 1 – Adults and Health Committee

Earmarked Reserves	Balance at 1 April 2025	Drawdowns to Support Service Costs (+)	Additional Funds to Reserve (-)	Forecast Balance at 31 March 2026	Notes

Adults and Health Committee	£m	£m	£m	£m	
Public Health Reserve	(3.204)	0.207	0	(2.997)	Ring-fenced underspend to be invested in areas to improve performance against key targets.
PFI Equalisation - Extra Care Housing	0	0	(0.113)	(0.113)	Surplus grant set aside to meet future payments on existing PFI contract.
Adults and Health Committee Total:	(3.204)	0.207	(0.113)	(3.110)	

Table 2 – Children and Families Committee

Earmarked Reserves	Balance at 1 April 2025	Drawdowns to Support Service Costs (+)	Additional Funds to Reserve (-)	Forecast Balance at 31 March 2026	Notes
Children and Families Committee	£m	£m	£m	£m	
ILACS Spending Plan	(0.456)	0.456	0	0	To address the findings from the Ofsted inspection of local authority children's services.
Children and Families Committee Total:	(0.456)	0.456	0	0	

Table 3 – Corporate Policy Committee

Earmarked Reserves	Balance at 1 April 2025	Drawdowns to Support Service Costs (+)	Additional Funds to Reserve (-)	Forecast Balance at 31 March 2026	Notes
Corporate Policy Committee	£m	£m	£m	£m	

Collection Fund Management	(5.120)	6.199	(10.035)	(8.956)	To manage cash flow implications as part of the Business Rates Retention Scheme.
Capital Financing Reserves	(2.234)	2.234	0	0	To provide for financing of capital schemes, other projects and initiatives.
Insurance Reserve	(0.314)	0	0	(0.314)	To settle insurance claims and manage excess costs.
Elections General	(0.432)	0	0	(0.432)	To provide funds for Election costs every 4 years.
Digital Solutions Architect	(0.074)	0.074	0	0	To help fund the Digital Customer Enablement programme and will be key to realising the cost savings and efficiencies across the Council through a number of digital initiatives.
2025/26 Transformation Reserve 1	(3.500)	3.500	0	0	To support a group of projects across the Council's four Directorates to deliver improved service delivery through efficiency and revenue savings.
2025/26 Transformation Reserve 2	(5.300)	0.323	0	(4.947)	The Transformation Programme 2 reserve has been created to help mitigate one-off costs of the change delivery programme over the next two financial years.
ICT Programme	(0.300)	0.300	0	0	To support the costs associated with the Gemini project, including potential redundancies.
Corporate Policy Committee Total:	(17.274)	12.660	(10.035)	(14.649)	

Table 4 – Economy and Growth Committee

Earmarked Reserves	Balance at 1 April 2025	Drawdowns to Support Service Costs (+)	Additional Funds to Reserve (-)	Forecast Balance at 31 March 2026	Notes
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Economy and Growth Committee	£m	£m	£m	£m	
Place Directorate Reserve	(0.418)	0.418	0	0	To support a range of projects within the Place Directorate.
Investment (Sustainability)	(0.549)	0.050	0	(0.499)	To aid investment that can increase long-term financial independence and stability of the Council.
Legal Proceedings	(0.179)	0.025	0	(0.154)	To respond to insolvency/legal proceedings on land and property matters.
Tatton Park Trading Reserve	(0.050)	0.050	0	0	To support Tatton Vision capital project and for the replacement of vehicles
Economy and Growth Committee Total:	(1.196)	0.543	0	(0.653)	

Table 5 – Environment and Communities Committee

Earmarked Reserves	Balance at 1 April 2025	Drawdowns to Support Service Costs (+)	Additional Funds to Reserve (-)	Forecast Balance at 31 March 2026	Notes
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Environment and Communities Committee	£m	£m	£m	£m	
Strategic Planning	(0.287)	0	0	(0.287)	To meet costs associated with the Local Plan - site allocations, minerals and waste DPD. - Reserve needed in 26/27
Trees / Structures Risk Management	(0.084)	0	0	(0.084)	To help respond to increases in risks relating to the environment and adverse weather events.
Air Quality	(0.036)	0.036	0	0	Air Quality Management - DEFRA Action Plan. Relocating electric vehicle chargepoint in Congleton
Licensing Enforcement	(0.010)	0.010	0	0	Three year reserve to fund a third party review and update of the Cheshire East Council Taxi Licensing Enforcement Policies.
Flood Water Management (Emergency Planning)	(0.002)	0.002	0	0	Grant relating to Public Information Works.
Neighbourhood Planning	(0.041)	0.041	0	0	To match income and expenditure.
Street Cleansing	(0.022)	0.022	0	0	Committed expenditure on voluntary litter picking equipment and electric blowers.
Environment and Communities Committee Total:	(0.482)	0.111	0	(0.371)	

Table 6 – Highways and Transport Committee

Earmarked Reserves	Balance at 1 April 2025	Drawdowns to Support Service Costs (+)	Additional Funds to Reserve (-)	Forecast Balance at 31 March 2026	Notes
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Highways and Transport Committee	£m	£m	£m	£m	
Flood Risk and Adverse Weather Events	(0.400)	0.911	(1.193)	(0.682)	To help the service manage risks such as the impact of adverse weather.
Highways Procurement Project	(0.083)	0	0	(0.083)	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	(0.019)	0	0	(0.019)	Contribution to LEP transport studies/consultancy . Ongoing working around Transport Legacy issues.
Highways and Transport Committee Total:	(0.502)	0.911	(1.193)	(0.784)	

Table 7 – Earmarked Reserves Summary

Earmarked Reserves	Balance at 1 April 2025	Drawdowns to Support Service Costs (+)	Additional Funds to Reserve (-)	Forecast Balance at 31 March 2026
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	£m	£m	£m	£m
Adults and Health Committee	(3.204)	0.207	(0.113)	(3.110)
Children and Families Committee	(0.456)	0.456	0	0
Corporate Policy Committee	(17.274)	12.660	(10.035)	(14.649)
Economy and Growth Committee	(1.196)	0.543	0	(0.653)
Environment and Communities Committee	(0.482)	0.111	0	(0.371)
Highways and Transport Committee	(0.502)	0.911	(1.193)	(0.784)
Earmarked Reserves Total	(23.114)	14.888	(11.341)	(19.567)
General Fund Reserve	(6.299)	0	(0.186)	(6.485)
CEC Total Usable Reserves	(29.413)	14.888	(11.527)	(26.052)



**First Financial
Review 2025/26**
Results to end of June 2025
Capital tables by Committee

CAPITAL PROGRAMME 2025/26-2028/29													
Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £m
	Total Approved Budget £m	Prior Years £m	Forecast Budget 2025/26 £m	Forecast Budget 2026/27 £m	Forecast Budget 2027/28 £m	Forecast Budget 2028/29 £m	Total Forecast Budget 2025/29 £m	Grants £m	External Contributions £m	Revenue Contributions £m	Capital Receipts £m	Prudential Borrowing £m	
Committed Schemes in progress													
Adults Services													
Community - Rural Shared Prosperity Fund	0.449	0.361	0.088	0.000	0.000	0.000	0.088	0.088	0.000	0.000	0.000	0.000	0.088
Electronic Call Monitoring System	0.389	0.000	0.000	0.389	0.000	0.000	0.389	0.000	0.000	0.389	0.000	0.000	0.389
People Planner System	0.094	0.043	0.026	0.025	0.000	0.000	0.051	0.051	0.000	0.000	0.000	0.000	0.051
Replacement Care4CE Devices	0.093	0.065	0.018	0.010	0.000	0.000	0.028	0.028	0.000	0.000	0.000	0.000	0.028
Total Committed Schemes	1.025	0.469	0.132	0.424	0.000	0.000	0.556	0.167	0.000	0.389	0.000	0.000	0.556
Total Adults and Health Schemes	1.025	0.469	0.132	0.424	0.000	0.000	0.556	0.167	0.000	0.389	0.000	0.000	0.556

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £m
	Total Approved Budget £m	Prior Years £m	Forecast Budget 2025/26 £m	Forecast Budget 2026/27 £m	Forecast Budget 2027/28 £m	Forecast Budget 2028/29 £m	Total Forecast Budget 2025/29 £m	Grants £m	External Contributions £m	Revenue Contributions £m	Capital Receipts £m	Prudential Borrowing £m	
Committed Schemes in progress													
Childrens Social Care													
Foster Carer Capacity Scheme	0.534	0.468	0.067	0.000	0.000	0.000	0.067	0.000	0.000	0.000	0.000	0.067	0.067
Crewe Youth Zone	5.135	0.570	3.718	0.847	0.000	0.000	4.565	3.718	0.000	0.000	0.000	0.847	4.565
Family Hubs Transformation (Early Years - C110120)	0.387	0.282	0.105	0.000	0.000	0.000	0.105	0.105	0.000	0.000	0.000	0.000	0.105
Children's Home Sufficiency Scheme	1.404	0.358	1.046	0.000	0.000	0.000	1.046	0.000	0.000	0.000	0.000	1.046	1.046
Strong Start, Family Help & Integration													
Early Years Sufficiency Capital Fund	1.036	0.985	0.050	0.000	0.000	0.000	0.050	0.050	0.000	0.000	0.000	0.000	0.050
Childcare Capital Expansion	0.749	0.009	0.640	0.100	0.000	0.000	0.740	0.740	0.000	0.000	0.000	0.000	0.740
Education and 14-19 Skills													
Adelaide Academy	0.904	0.069	0.835	0.000	0.000	0.000	0.835	0.665	0.000	0.000	0.000	0.170	0.835
Basic Need Grant Allocation	7.401	0.017	7.384	0.000	0.000	0.000	7.384	7.384	0.000	0.000	0.000	0.000	7.384
Congleton Planning Area - Primary (1)	2.209	0.179	2.030	0.000	0.000	0.000	2.030	0.764	1.266	0.000	0.000	0.000	2.030
Congleton Planning Area - Primary (2)	0.628	0.579	0.049	0.000	0.000	0.000	0.049	0.049	0.000	0.000	0.000	0.000	0.049
Congleton Planning Area - Primary (3)	7.504	0.004	0.049	0.500	2.000	4.950	7.499	4.299	3.200	0.000	0.000	0.000	7.499
Devolved Formula Grant - Schools	1.143	0.443	0.391	0.310	0.000	0.000	0.701	0.701	0.000	0.000	0.000	0.000	0.701
Energy Efficiency Grant - Schools	0.541	0.541	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Future Schemes - Feasibility Studies	0.400	0.124	0.150	0.126	0.000	0.000	0.276	0.276	0.000	0.000	0.000	0.000	0.276
Gainsborough Primary - Flooring	0.304	0.017	0.287	0.000	0.000	0.000	0.287	0.287	0.000	0.000	0.000	0.000	0.287
Handforth Planning Area - New School	13.003	0.010	0.040	0.500	4.000	8.453	12.993	0.129	12.864	0.000	0.000	0.000	12.993
Leighton Academy – Resourced unit (New SEN places	0.193	0.141	0.052	0.000	0.000	0.000	0.052	0.052	0.000	0.000	0.000	0.000	0.052
Leighton SEND Reception Adaptations	0.026	0.000	0.026	0.000	0.000	0.000	0.026	0.026	0.000	0.000	0.000	0.000	0.026
Little Angels Satellite Sites	0.029	0.021	0.008	0.000	0.000	0.000	0.008	0.008	0.000	0.000	0.000	0.000	0.008
Macclesfield Planning Area - Secondary New	0.531	0.006	0.525	0.000	0.000	0.000	0.525	0.525	0.000	0.000	0.000	0.000	0.525
Macclesfield Planning Area - New School	4.001	0.002	0.000	0.000	4.000	0.000	4.000	0.000	4.000	0.000	0.000	0.000	4.000
Malbank High School	1.922	1.897	0.025	0.000	0.000	0.000	0.025	0.025	0.000	0.000	0.000	0.000	0.025
Mobberley Primary School	1.208	0.037	0.050	0.861	0.259	0.000	1.170	0.870	0.000	0.000	0.300	0.000	1.170
Nantwich Planning Area (Primary Schools - 210	9.061	0.793	6.768	1.500	0.000	0.000	8.268	5.308	2.960	0.000	0.000	0.000	8.268

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding	
	Total Approved Budget	Prior Years	Forecast Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Total Forecast Budget 2025/29	Grants	External Contributions	Revenue Contributions	Capital Receipts	Prudential Borrowing		
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m		
New AP Free School	0.525	0.003	0.521	0.000	0.000	0.000	0.521	0.521	0.000	0.000	0.000	0.000	0.000	0.521
New Satellite school - 2	9.000	0.013	0.987	5.000	3.000	0.000	8.987	8.987	0.000	0.000	0.000	0.000	0.000	8.987
New SEN Free School	0.998	0.010	0.740	0.248	0.000	0.000	0.988	0.988	0.000	0.000	0.000	0.000	0.000	0.988
New SEN places - 1	1.089	0.004	1.086	0.000	0.000	0.000	1.086	1.086	0.000	0.000	0.000	0.000	0.000	1.086
Oakfield Lodge & Stables	0.050	0.013	0.037	0.000	0.000	0.000	0.037	0.037	0.000	0.000	0.000	0.000	0.000	0.037
Poynton Planning Area	1.500	0.021	0.479	1.000	0.000	0.000	1.479	0.676	0.803	0.000	0.000	0.000	0.000	1.479
Provision of Sufficient School Places - SEND	7.182	6.974	0.208	0.000	0.000	0.000	0.208	0.000	0.000	0.000	0.000	0.208	0.000	0.208
Sandbach Primary Academy	1.583	0.912	0.671	0.000	0.000	0.000	0.671	0.671	0.000	0.000	0.000	0.000	0.000	0.671
Schools Condition Capital Grant	6.497	1.037	3.460	2.000	0.000	0.000	5.460	5.460	0.000	0.000	0.000	0.000	0.000	5.460
SEN/High Needs Capital Allocation	4.860	0.187	4.673	0.000	0.000	0.000	4.673	4.673	0.000	0.000	0.000	0.000	0.000	4.673
Shavington Planning Area - New Primary School	8.040	0.162	0.500	3.692	3.687	0.000	7.879	5.549	2.330	0.000	0.000	0.000	0.000	7.879
Springfield Satellite Site (Dean Row)	6.112	5.820	0.292	0.000	0.000	0.000	0.292	0.000	0.000	0.000	0.000	0.292	0.000	0.292
Springfield Satellite Site - Middlewich	6.000	0.017	3.983	2.000	0.000	0.000	5.983	5.983	0.000	0.000	0.000	0.000	0.000	5.983
The Dingle PS Expansion (Was Haslington PA- Tytherington High School	1.395	1.373	0.022	0.000	0.000	0.000	0.022	0.022	0.000	0.000	0.000	0.000	0.000	0.022
Various SEN Sites - Small Works/Adaptations	3.006	0.208	2.797	0.000	0.000	0.000	2.797	2.797	0.000	0.000	0.000	0.000	0.000	2.797
Wheelock Primary School	0.150	0.001	0.149	0.000	0.000	0.000	0.149	0.149	0.000	0.000	0.000	0.000	0.000	0.149
Wilmslow High School BN	2.411	0.890	0.521	1.000	0.000	0.000	1.521	1.062	0.460	0.000	0.000	0.000	0.000	1.521
Wilmslow Primary Planning Area	14.179	12.788	1.391	0.000	0.000	0.000	1.391	0.193	1.150	0.000	0.000	0.048	0.000	1.391
Total Committed Schemes	135.456	37.986	46.836	20.285	16.945	13.403	97.469	64.960	29.532	0.000	0.300	2.678		97.469
New Schemes														
Education and 14-19 Skills														
Chelford Primary School	0.340	0.000	0.340	0.000	0.000	0.000	0.340	0.340	0.000	0.000	0.000	0.000	0.000	0.340
Park Lane Refurbishment additional SEND places	0.200	0.005	0.195	0.000	0.000	0.000	0.195	0.195	0.000	0.000	0.000	0.000	0.000	0.195
Alderley Edge Primary - 25-26 Condition Project	0.050	0.000	0.050	0.000	0.000	0.000	0.050	0.050	0.000	0.000	0.000	0.000	0.000	0.050
Rainow Primary - 25-26 Condition Project	0.025	0.000	0.025	0.000	0.000	0.000	0.025	0.025	0.000	0.000	0.000	0.000	0.000	0.025
Ruskin - 25-26 Condition Project	0.200	0.000	0.200	0.000	0.000	0.000	0.200	0.200	0.000	0.000	0.000	0.000	0.000	0.200
Styal primary - 25-26 Condition Project	0.100	0.000	0.100	0.000	0.000	0.000	0.100	0.100	0.000	0.000	0.000	0.000	0.000	0.100
Total New Schemes	0.915	0.005	0.910	0.000	0.000	0.000	0.910	0.910	0.000	0.000	0.000	0.000	0.000	0.910
Total Children and Families Schemes	136.371	37.991	47.746	20.285	16.945	13.403	98.380	65.870	29.532	0.000	0.300	2.678		98.380

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding
	Total Approved Budget	Prior Years	Forecast Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Total Forecast Budget 2025-29	Grants	External Contributions	Revenue Contributions	Capital Receipts	Prudential Borrowing	
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Committed Schemes in progress													
ICT Services													
Accelerate Digital	5.719	0.282	2.709	1.350	1.377	0.000	5.436	0.000	0.000	0.000	0.000	5.436	5.436
Care Act Phase 2	6.314	5.256	1.058	0.000	0.000	0.000	1.058	0.000	0.000	0.000	0.000	1.058	1.058
Digital Customer Enablement	3.102	2.939	0.163	0.000	0.000	0.000	0.163	0.000	0.000	0.000	0.000	0.163	0.163
ICT Device Replacement	3.762	1.136	1.776	0.250	0.200	0.400	2.626	0.000	0.000	0.000	0.000	2.626	2.626
ICT Hybrid Model	3.449	1.758	1.690	0.000	0.000	0.000	1.690	0.000	0.000	0.000	0.000	1.690	1.690
IADM (Information Assurance and Data Management)	19.465	17.456	2.009	0.000	0.000	0.000	2.009	0.000	0.000	0.000	0.000	2.009	2.009
Infrastructure Investment Programme (IIP)	34.429	31.376	2.223	0.830	0.000	0.000	3.053	0.000	0.000	0.000	0.000	3.053	3.053
Vendor Management	1.006	0.767	0.239	0.000	0.000	0.000	0.239	0.000	0.000	0.000	0.000	0.239	0.239
Finance & Customer Services													
Core Financials	13.143	10.259	1.099	0.785	0.800	0.200	2.884	0.000	0.000	0.000	0.000	2.884	2.884
Vendor Management - Phase 2	0.099	0.024	0.025	0.050	0.000	0.000	0.075	0.000	0.000	0.000	0.000	0.075	0.075
Total Committed Schemes	90.488	71.255	12.991	3.265	2.377	0.600	19.233	0.000	0.000	0.000	0.000	19.233	19.233
New Schemes													
ICT													
Digital BluePrint	6.530	0.000	3.490	1.663	1.377	0.000	6.530	0.000	0.000	0.000	0.000	6.530	6.530
Total New Schemes	0.000	0.000	3.490	1.663	1.377	0.000	6.530	0.000	0.000	0.000	0.000	6.530	6.530
Total Corporate Policy Schemes	90.488	71.255	16.481	4.928	3.754	0.600	25.763	0.000	0.000	0.000	0.000	25.763	25.763

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £m
	Total Approved Budget £m	Prior Years £m	Forecast Budget 2025/26 £m	Forecast Budget 2026/27 £m	Forecast Budget 2027/28 £m	Forecast Budget 2028/29 £m	Total Forecast Budget 2025-29 £m	Grants £m	External Contributions £m	Revenue Contributions £m	Capital Receipts £m	Prudential Borrowing £m	
Committed Schemes in progress													
Facilities Management													
Public Sector Decarbonisation Fund - FM 3	5.148	5.144	0.003	0.000	0.000	0.000	0.003	0.000	0.000	0.000	0.000	0.003	0.003
PSDS - 3B - Lot 3 (schools)	4.390	3.353	1.036	0.000	0.000	0.000	1.036	0.969	0.000	0.067	0.000	0.000	1.036
PSDS - 3C	1.672	0.086	1.586	0.000	0.000	0.000	1.586	1.363	0.000	0.000	0.000	0.223	1.586
Septic Tanks	1.585	0.291	0.094	0.400	0.400	0.400	1.294	0.000	0.000	0.000	0.000	1.294	1.294
Schools Capital Maintenance	8.315	5.788	1.797	0.730	0.000	0.000	2.527	2.257	0.000	0.271	0.000	0.000	2.527
Premises Capital (FM)	48.241	34.609	3.787	3.984	2.700	3.161	13.632	0.000	0.000	0.000	0.000	13.632	13.632
Housing													
Crewe Towns Fund - Warm and Healthy Homes	2.126	0.161	1.965	0.000	0.000	0.000	1.965	1.965	0.000	0.000	0.000	0.000	1.965
Disabled Facilities	26.244	14.040	3.486	2.906	2.906	2.906	12.204	11.302	0.000	0.000	0.000	0.902	12.204
Green Homes Grant	2.647	2.449	0.198	0.000	0.000	0.000	0.198	0.198	0.000	0.000	0.000	0.000	0.198
Gypsy and Traveller Sites	4.136	4.058	0.078	0.000	0.000	0.000	0.078	0.000	0.000	0.000	0.000	0.078	0.078
Home Repairs Vulnerable People	1.797	0.987	0.271	0.339	0.200	0.000	0.810	0.374	0.000	0.000	0.000	0.436	0.810
Home Upgrade Grant Phase 2	2.894	2.094	0.800	0.000	0.000	0.000	0.800	0.800	0.000	0.000	0.000	0.000	0.800
Local Authority Housing Fund	0.732	0.422	0.309	0.000	0.000	0.000	0.309	0.309	0.000	0.000	0.000	0.000	0.309
Sustainable Warmth - Home Upgrade Grant	0.843	0.829	0.014	0.000	0.000	0.000	0.014	0.014	0.000	0.000	0.000	0.000	0.014
Temporary Accommodation	1.479	1.076	0.403	0.000	0.000	0.000	0.403	0.000	0.287	0.116	0.000	0.000	0.403
Warm Homes Fund	0.239	0.218	0.021	0.000	0.000	0.000	0.021	0.021	0.000	0.000	0.000	0.000	0.021
Warm Homes Local Grant (DESNZ)	7.793	0.000	1.354	3.252	3.187	0.000	7.793	7.793	0.000	0.000	0.000	0.000	7.793
Estates													
Corporate Landlord - Non-Operational	1.336	0.000	1.336	0.000	0.000	0.000	1.336	0.000	0.000	0.000	0.000	1.336	1.336
Malkins Bank Landfill Site	1.360	0.782	0.080	0.497	0.000	0.000	0.577	0.000	0.000	0.000	0.000	0.577	0.577
Farms Strategy	2.910	1.689	0.152	0.065	0.335	0.669	1.220	0.000	0.000	0.000	1.220	0.000	1.220
WorkplaCE	1.000	0.255	0.745	0.000	0.000	0.000	0.745	0.745	0.000	0.000	0.000	0.000	0.745

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £m
	Total Approved Budget £m	Prior Years £m	Forecast Budget 2025/26 £m	Forecast Budget 2026/27 £m	Forecast Budget 2027/28 £m	Forecast Budget 2028/29 £m	Total Forecast Budget 2025-29 £m	Grants £m	External Contributions £m	Revenue Contributions £m	Capital Receipts £m	Prudential Borrowing £m	
Economic Development													
Crewe Towns Fund - Repurposing Our High Streets	1.132	0.526	0.390	0.216	0.000	0.000	0.606	0.606	0.000	0.000	0.000	0.000	0.606
Crewe Towns Fund - Flag Lane Baths	1.969	0.603	0.012	1.353	0.000	0.000	1.365	0.012	0.000	0.000	0.000	1.353	1.365
Crewe Towns Fund - Mill Street Corridor	4.477	1.479	2.998	0.000	0.000	0.000	2.998	2.998	0.000	0.000	0.000	0.000	2.998
Crewe Towns Fund - Mirion St	1.190	1.066	0.125	0.000	0.000	0.000	0.125	0.125	0.000	0.000	0.000	0.000	0.125
Crewe Towns Fund - Crewe Youth Zone non-grant	0.351	0.246	0.067	0.038	0.000	0.000	0.105	0.105	0.000	0.000	0.000	0.000	0.105
History Centre Public Realm & ICV (Crewe Towns Fund) CTC1	0.580	0.028	0.152	0.400	0.000	0.000	0.552	0.552	0.000	0.000	0.000	0.000	0.552
Handforth Heat Network	13.219	0.035	0.695	0.450	12.039	0.000	13.183	2.569	7.428	0.000	0.000	3.187	13.183
Demolition of Crewe Library & Concourse CTC10	3.396	3.237	0.159	0.000	0.000	0.000	0.159	0.000	0.000	0.000	0.000	0.159	0.159
Future High Street Funding - CEC Innovation Centre	4.251	3.961	0.291	0.000	0.000	0.000	0.291	0.291	0.000	0.000	0.000	0.000	0.291
Crewe Town Centre Regeneration	32.333	31.010	1.323	0.000	0.000	0.000	1.323	1.000	0.064	0.000	0.000	0.259	1.323
South Macclesfield Development Area	34.630	3.283	0.176	0.000	0.000	31.171	31.347	10.000	10.000	0.000	11.347	0.000	31.347
North Cheshire Garden Village	57.866	9.530	6.991	17.810	23.535	0.000	48.336	17.693	0.000	0.000	21.700	8.944	48.336
Handforth Garden Village s106 Obligations	6.841	0.000	0.000	2.740	0.000	4.101	6.841	0.000	0.000	0.000	0.000	6.841	6.841
Leighton Green	2.096	1.495	0.000	0.601	0.000	0.000	0.601	0.000	0.000	0.000	0.000	0.601	0.601
Connecting Cheshire Phase 3	8.000	0.720	0.850	1.200	2.000	3.230	7.280	0.000	7.280	0.000	0.000	0.000	7.280
Digital Projects	9.250	5.680	0.070	0.000	0.000	3.500	3.570	3.570	0.000	0.000	0.000	0.000	3.570
UKSPF E22 and E29 capital interventions	1.654	1.304	0.350	0.000	0.000	0.000	0.350	0.350	0.000	0.000	0.000	0.000	0.350
Macclesfield Indoor Market Refurbishment (MIMR)	2.496	1.898	0.598	0.000	0.000	0.000	0.598	0.500	0.000	0.000	0.000	0.098	0.598
Nantwich Town Centre Public Realm Improvements	0.100	0.000	0.050	0.050	0.000	0.000	0.100	0.000	0.100	0.000	0.000	0.000	0.100
Culture & Tourism													
Countryside Vehicles	1.579	0.726	0.070	0.300	0.300	0.182	0.852	0.000	0.000	0.000	0.000	0.852	0.852
Culture & Tourism S106 Schemes	0.664	0.075	0.143	0.387	0.010	0.049	0.589	0.000	0.589	0.000	0.000	0.000	0.589
Green Structures Investment	0.896	0.000	0.271	0.239	0.195	0.191	0.896	0.000	0.000	0.000	0.000	0.896	0.896
New Archives Premises CTC1	10.256	1.566	8.362	0.328	0.000	0.000	8.690	0.000	0.000	0.000	0.000	8.690	8.690
PROW Capital Works	1.138	1.127	0.011	0.000	0.000	0.000	0.011	0.011	0.000	0.000	0.000	0.000	0.011
PROW CMM A6 MARR	0.100	0.070	0.001	0.029	0.000	0.000	0.030	0.030	0.000	0.000	0.000	0.000	0.030
Visitor Economy - Rural Shared Prosperity Fund	0.713	0.465	0.248	0.000	0.000	0.000	0.248	0.248	0.000	0.000	0.000	0.000	0.248
Tatton Park Investment Phase 2	3.280	1.446	0.500	1.334	0.000	0.000	1.834	0.000	0.000	0.000	0.000	1.834	1.834
Total Committed Schemes	331.345	149.912	44.420	39.649	47.806	49.559	181.434	68.768	25.747	0.454	34.267	52.197	181.434
Total Growth & Enterprise	331.345	149.912	44.420	39.649	47.806	49.559	181.434	68.768	25.747	0.454	34.267	52.197	181.434

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £m
	Total Approved Budget £m	Prior Years £m	Forecast Budget 2025/26 £m	Forecast Budget 2026/27 £m	Forecast Budget 2027/28 £m	Forecast Budget 2028/29 £m	Total Forecast Budget 2025-29 £m	Grants £m	External Contributions £m	Revenue Contributions £m	Capital Receipts £m	Prudential Borrowing £m	
Committed Schemes in progress													
Environment Services													
Bereavement Service Data System	0.035	0.007	0.028	0.000	0.000	0.000	0.028	0.000	0.000	0.028	0.000	0.000	0.028
Booth Bed Lane, Goostrey	0.140	0.000	0.000	0.140	0.000	0.000	0.140	0.100	0.040	0.000	0.000	0.000	0.140
Bosley Village Play Area	0.020	0.000	0.020	0.000	0.000	0.000	0.020	0.000	0.020	0.000	0.000	0.000	0.020
Browns Lane Play Area 2024/25	0.012	0.000	0.012	0.000	0.000	0.000	0.012	0.000	0.012	0.000	0.000	0.000	0.012
Carbon Neutral 2030 Investments	13.980	0.104	0.297	0.300	4.000	9.279	13.876	0.000	0.000	0.000	0.000	13.876	13.876
Carbon Offset Investment	0.568	0.539	0.029	0.000	0.000	0.000	0.029	0.000	0.000	0.000	0.000	0.029	0.029
Carnival Fields	0.042	0.000	0.042	0.000	0.000	0.000	0.042	0.000	0.042	0.000	0.000	0.000	0.042
Cheiford Village Hall Phase 2	0.061	0.000	0.061	0.000	0.000	0.000	0.061	0.000	0.061	0.000	0.000	0.000	0.061
Closed Cemeteries	0.152	0.000	0.152	0.000	0.000	0.000	0.152	0.000	0.000	0.000	0.000	0.152	0.152
Crewe Crematorium Flue Modifications	0.030	0.019	0.011	0.000	0.000	0.000	0.011	0.000	0.000	0.000	0.000	0.011	0.011
Crewe Crematorium and Macclesfield Crematorium Major	0.030	0.018	0.012	0.000	0.000	0.000	0.012	0.000	0.000	0.000	0.000	0.012	0.012
Elworth Park	0.052	0.002	0.035	0.015	0.000	0.000	0.050	0.000	0.050	0.000	0.000	0.000	0.050
Energy Improvements at Cledford Lane	0.985	0.914	0.071	0.000	0.000	0.000	0.071	0.000	0.000	0.000	0.000	0.071	0.071
Fleet EV Transition	6.897	0.990	3.580	0.327	2.000	0.000	5.907	0.000	0.000	0.000	0.000	5.907	5.907
Fleet Vehicle Electric Charging	0.585	0.159	0.286	0.140	0.000	0.000	0.426	0.000	0.000	0.000	0.000	0.426	0.426
Future High Street Funding - Sustainable Energy Network	1.566	1.349	0.216	0.000	0.000	0.000	0.216	0.216	0.000	0.000	0.000	0.000	0.216
Green Investment Scheme (Solar Farm)	4.150	3.459	0.536	0.155	0.000	0.000	0.691	0.000	0.000	0.000	0.000	0.691	0.691
Green Spaces Wilmslow - Mersey Forest	0.021	0.021	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Grounds Maintenance Management ICT System	0.121	0.060	0.062	0.000	0.000	0.000	0.062	0.000	0.000	0.000	0.000	0.062	0.062
Household Waste Recycling Centres	0.860	0.084	0.776	0.000	0.000	0.000	0.776	0.000	0.000	0.000	0.000	0.776	0.776
Jim Evison Playing Fields	0.161	0.019	0.120	0.022	0.000	0.000	0.142	0.000	0.142	0.000	0.000	0.000	0.142
Litter and Recycling Bins	0.208	0.119	0.010	0.052	0.027	0.000	0.089	0.000	0.000	0.000	0.000	0.089	0.089
Longridge Open Space Improvement Project	0.066	0.000	0.000	0.066	0.000	0.000	0.066	0.000	0.066	0.000	0.000	0.000	0.066
LTA - Tennis Facility Improvements	0.124	0.039	0.085	0.000	0.000	0.000	0.085	0.060	0.000	0.000	0.000	0.025	0.085
Macclesfield Chapel Refurbishment	0.629	0.022	0.607	0.000	0.000	0.000	0.607	0.000	0.000	0.607	0.000	0.000	0.607
Main Road, Langley	0.259	0.003	0.160	0.097	0.000	0.000	0.257	0.000	0.257	0.000	0.000	0.000	0.257
Newtown Sports Facilities Improvements	0.099	0.093	0.000	0.006	0.000	0.000	0.006	0.000	0.006	0.000	0.000	0.000	0.006
Park Development Fund	0.846	0.670	0.089	0.087	0.000	0.000	0.176	0.000	0.000	0.000	0.000	0.176	0.176
Park Play, Meriton Road & Stanley Hall	0.010	0.000	0.010	0.000	0.000	0.000	0.010	0.000	0.010	0.000	0.000	0.000	0.010
Pastures Wood De-carbonisation	0.051	0.038	0.013	0.000	0.000	0.000	0.013	0.000	0.000	0.013	0.000	0.000	0.013
Queens Park Bowling Green	0.017	0.002	0.015	0.000	0.000	0.000	0.015	0.000	0.015	0.000	0.000	0.000	0.015
Review of Household Waste Recycling Centres	1.000	0.000	1.000	0.000	0.000	0.000	1.000	0.000	0.000	0.000	0.000	1.000	1.000
Rotherhead Drive Open Space and Play Area	0.141	0.117	0.006	0.006	0.006	0.006	0.024	0.000	0.024	0.000	0.000	0.000	0.024
Rugby Drive, Macclesfield	0.071	0.024	0.047	0.000	0.000	0.000	0.047	0.000	0.047	0.000	0.000	0.000	0.047
Shaw Heath Recreation Ground	0.022	0.016	0.000	0.006	0.000	0.000	0.006	0.000	0.006	0.000	0.000	0.000	0.006
Stanley Hall Improvements	0.055	0.053	0.002	0.000	0.000	0.000	0.002	0.000	0.002	0.000	0.000	0.000	0.002
The Carrs Improvement Project	0.061	0.000	0.000	0.061	0.000	0.000	0.061	0.000	0.061	0.000	0.000	0.000	0.061
The Moor, Knutsford	0.036	0.032	0.004	0.000	0.000	0.000	0.004	0.000	0.000	0.000	0.000	0.004	0.004

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding
	Total Approved Budget	Prior Years	Forecast Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Total Forecast Budget 2025-29	Grants	External Contributions	Revenue Contributions	Capital Receipts	Prudential Borrowing	
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Unsafe Cemetery Memorials	0.035	0.009	0.026	0.000	0.000	0.000	0.026	0.000	0.000	0.000	0.000	0.026	0.026
Victoria Park Amenity Improvements	0.020	0.012	0.008	0.000	0.000	0.000	0.008	0.000	0.008	0.000	0.000	0.000	0.008
Victoria Park Pitch Improvements	0.029	0.028	0.001	0.000	0.000	0.000	0.001	0.000	0.001	0.000	0.000	0.000	0.001
Weekly Food Waste Collections	8.209	0.192	7.517	0.500	0.000	0.000	8.017	2.519	0.000	0.000	0.000	5.497	8.017
West Park Open Space & Sports Improvements	0.120	0.045	0.075	0.000	0.000	0.000	0.075	0.000	0.075	0.000	0.000	0.000	0.075
Woodland South of Coppice Way, Handforth	0.089	0.068	0.005	0.016	0.000	0.000	0.021	0.000	0.021	0.000	0.000	0.000	0.021
Wybunbury Parish Open Space	0.005	0.001	0.004	0.000	0.000	0.000	0.004	0.000	0.004	0.000	0.000	0.000	0.004
Wybunbury St Chad's Closed Cemetery	0.219	0.000	0.219	0.000	0.000	0.000	0.219	0.000	0.000	0.000	0.000	0.219	0.219
Neighbourhood Services													
Congleton Leisure Centre	13.000	12.973	0.027	0.000	0.000	0.000	0.027	0.000	0.020	0.000	0.000	0.007	0.027
Crewe Towns Fund - Cumberland Arena	3.173	0.404	2.768	0.000	0.000	0.000	2.768	2.769	0.000	0.000	0.000	0.000	2.769
Crewe Towns Fund - Pocket Parks	1.481	0.954	0.527	0.000	0.000	0.000	0.527	0.527	0.000	0.000	0.000	0.000	0.527
Crewe Towns Fund - Valley Brook Green Corridor	3.339	0.590	2.748	0.000	0.000	0.000	2.748	2.748	0.000	0.000	0.000	0.000	2.748
Middlewich Leisure Centre	0.060	0.051	0.009	0.000	0.000	0.000	0.009	0.000	0.000	0.000	0.000	0.009	0.009
Libraries - Next Generation - Self Service	0.374	0.336	0.038	0.000	0.000	0.000	0.038	0.000	0.000	0.000	0.000	0.038	0.038
Strategic Leisure Review	3.400	1.329	1.421	0.650	0.000	0.000	2.071	0.000	0.000	0.000	0.000	2.071	2.071
Planning & Regulatory Services													
Regulatory Systems & Environmental Health ICT System	0.313	0.279	0.034	0.000	0.000	0.000	0.034	0.000	0.000	0.000	0.000	0.034	0.034
Total Committed Schemes	68.030	26.244	23.822	2.646	6.033	9.285	41.786	8.940	0.991	0.647	0.000	31.208	41.786
New Schemes													
Environment Services													
Parks	1.483	0.000	0.549	0.370	0.214	0.349	1.483	0.000	1.483	0.000	0.000	0.000	1.483
Total New Schemes	1.483	0.000	0.549	0.370	0.214	0.349	1.483	0.000	1.483	0.000	0.000	0.000	1.483
Total Environment and Communities Schemes	69.513	26.244	24.371	3.016	6.247	9.635	43.269	8.940	2.474	0.647	0.000	31.208	43.269

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding
	Total Approved Budget	Prior Years	Forecast Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Total Forecast Budget 2025-29	Grants	External Contributions	Revenue Contributions	Capital Receipts	Prudential Borrowing	
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Committed Schemes in progress													
Highways													
A532 Safer Road Fund Scheme	1.466	1.395	0.070	0.000	0.000	0.000	0.070	0.000	0.000	0.000	0.000	0.070	0.070
A536 Safer Road Fund Scheme	2.404	2.353	0.051	0.000	0.000	0.000	0.051	0.000	0.000	0.000	0.000	0.051	0.051
A537 Safer Road Fund Scheme	2.490	2.346	0.144	0.000	0.000	0.000	0.144	0.144	0.000	0.000	0.000	0.000	0.144
Air Quality Action Plan	0.523	0.522	0.002	0.000	0.000	0.000	0.002	0.000	0.000	0.000	0.000	0.002	0.002
Alderley Edge Bypass Scheme Implementation	60.411	60.360	0.051	0.000	0.000	0.000	0.051	0.000	0.000	0.000	0.000	0.051	0.051
Bridge Maintenance Minor Wks	12.463	11.672	0.792	0.000	0.000	0.000	0.792	0.374	0.000	0.000	0.000	0.418	0.792
Client Contract and Asset Mgmt	0.693	0.547	0.146	0.000	0.000	0.000	0.146	0.000	0.000	0.000	0.000	0.146	0.146
Footpath Maintenance - Slurry Sealing & Reconstruction Works	1.323	1.323	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Highway Maintenance Minor Wks	69.622	69.552	0.070	0.000	0.000	0.000	0.070	0.000	0.000	0.000	0.000	0.070	0.070
Highway Pothole/Challenge Fund	11.669	11.497	0.172	0.000	0.000	0.000	0.172	0.000	0.000	0.000	0.000	0.172	0.172
Jack Mills Way Part 1 Claims	0.307	0.307	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Local Highway Measures	7.255	7.105	0.151	0.000	0.000	0.000	0.151	0.151	0.000	0.000	0.000	0.000	0.151
Ward Members Local Highway Measures	0.872	0.319	0.553	0.000	0.000	0.000	0.553	0.177	0.000	0.000	0.000	0.376	0.553
Programme Management	1.547	1.546	0.002	0.000	0.000	0.000	0.002	0.002	0.000	0.000	0.000	0.000	0.002
Road Safety Schemes Minor Wks	6.423	6.260	0.163	0.000	0.000	0.000	0.163	0.034	0.000	0.000	0.000	0.128	0.163
Traffic Signal Maintenance	1.095	0.795	0.300	0.000	0.000	0.000	0.300	0.299	0.000	0.000	0.000	0.001	0.300
Traffic Signs and Bollards - LED Replacement	1.259	1.259	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Winter Service Facility	0.957	0.771	0.097	0.089	0.000	0.000	0.186	0.000	0.000	0.000	0.000	0.186	0.186
Managing and Maintaining Highways	4.712	0.000	4.712	0.000	0.000	0.000	4.712	0.000	0.000	0.000	0.000	4.712	4.712
Pothole Funding	17.397	0.000	5.799	5.799	5.799	0.000	17.397	17.397	0.000	0.000	0.000	0.000	17.397
Integrated Block - LTP	6.009	0.000	2.003	2.003	2.003	0.000	6.009	6.009	0.000	0.000	0.000	0.000	6.009
Maintenance Block - LTP	19.476	0.000	7.878	5.799	5.799	0.000	19.476	17.397	0.000	0.000	0.000	2.079	19.476
Incentive Fund - LTP	4.350	0.000	1.450	1.450	1.450	0.000	4.350	4.350	0.000	0.000	0.000	0.000	4.350
Infrastructure													
A500 Dualling scheme	88.692	11.117	0.050	0.150	0.000	77.375	77.575	74.125	3.450	0.000	0.000	0.000	77.575
A500 Corridor OBC Update	3.371	0.064	0.700	1.391	0.451	0.764	3.307	2.543	0.764	0.000	0.000	0.000	3.307
A50 / A54 Holmes Chapel	0.604	0.101	0.000	0.000	0.000	0.503	0.503	0.000	0.503	0.000	0.000	0.000	0.503
A54 / A533 Leadsmithy Street, Middlewich	0.564	0.177	0.000	0.000	0.000	0.387	0.387	0.000	0.387	0.000	0.000	0.000	0.387
A6 MARR CMM Handforth	1.088	1.046	0.042	0.000	0.000	0.000	0.042	0.042	0.000	0.000	0.000	0.000	0.042
A6 MARR Technical Design	0.473	0.285	0.188	0.000	0.000	0.000	0.188	0.070	0.119	0.000	0.000	0.000	0.188
A556 Knutsford to Bowdon	0.504	0.373	0.060	0.071	0.000	0.000	0.131	0.000	0.131	0.000	0.000	0.000	0.131
Peacock Roundabout Junction	0.750	0.036	0.516	0.000	0.000	0.198	0.714	0.000	0.714	0.000	0.000	0.000	0.714
Congleton Link Road	83.991	72.920	0.700	1.750	1.000	7.621	11.071	0.316	10.756	0.000	0.000	0.000	11.071
Crewe Green Roundabout	7.500	7.059	0.441	0.000	0.000	0.000	0.441	0.000	0.441	0.000	0.000	0.000	0.441
Flowerpot Phs 1 & Pinchpoint	4.249	1.516	0.100	0.488	0.336	1.808	2.732	1.719	1.014	0.000	0.000	0.000	2.732

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding
	Total Approved Budget	Prior Years	Forecast Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Total Forecast Budget 2025-29	Grants	External Contributions	Revenue Contributions	Capital Receipts	Prudential Borrowing	
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Future High Street Funding - Adaptive Signals	0.509	0.455	0.054	0.000	0.000	0.000	0.054	0.000	0.054	0.000	0.000	0.000	0.054
Future High Street Funding - Flag Lane Link	1.481	1.481	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Future High Street Funding - Southern Gateway	5.303	5.101	0.202	0.000	0.000	0.000	0.202	0.202	0.000	0.000	0.000	0.000	0.202
Highways & Infrastructure S106 Funded Schemes	5.113	1.316	1.176	1.268	0.000	1.354	3.798	0.163	3.635	0.000	0.000	0.000	3.798
Transport & Infrastructure Development Studies	0.350	0.043	0.307	0.000	0.000	0.000	0.307	0.307	0.000	0.000	0.000	0.000	0.307
Middlewich Eastern Bypass	96.600	27.679	18.000	37.682	13.240	0.000	68.921	46.779	14.611	0.000	0.000	7.532	68.921
Mill Street Corridor - Station Link Project	0.847	0.263	0.584	0.000	0.000	0.000	0.584	0.000	0.284	0.000	0.000	0.300	0.584
North-West Crewe Package	51.366	49.055	1.411	0.300	0.300	0.300	2.311	0.000	2.311	0.000	0.000	0.000	2.311
Old Mill Road / The Hill Junction	1.325	0.188	0.100	1.036	0.000	0.000	1.136	0.000	1.136	0.000	0.000	0.000	1.136
Poynton Relief Road	54.848	47.293	0.500	3.355	1.435	2.265	7.555	2.236	4.219	0.000	1.000	0.100	7.555
Sydney Road Bridge	10.501	10.112	0.014	0.375	0.000	0.000	0.389	0.000	0.390	0.000	0.000	-0.001	0.389
Strategic Transport and Parking													
Active Travel Fund	3.109	0.525	2.584	0.000	0.000	0.000	2.584	2.584	0.000	0.000	0.000	0.000	2.584
Active Travel (Cycling / Walking Route) Investment	2.920	2.854	0.066	0.000	0.000	0.000	0.066	0.001	0.000	0.000	0.000	0.065	0.066
Available Walking Routes	0.151	0.000	0.151	0.000	0.000	0.000	0.151	0.151	0.000	0.000	0.000	0.000	0.151
Car Parking Review	0.895	0.570	0.325	0.000	0.000	0.000	0.325	0.000	0.000	0.000	0.325	0.000	0.325
LEVI Capital Fund 23/24	2.172	0.000	0.217	0.652	0.652	0.652	2.172	2.172	0.000	0.000	0.000	0.000	2.172
On-street Residential Charging	0.551	0.389	0.162	0.000	0.000	0.000	0.162	0.151	0.000	0.000	0.000	0.011	0.162
Park Lane – Ayreshire Way, Congleton Walking and Cycling	0.482	0.433	0.049	0.000	0.000	0.000	0.049	0.049	0.000	0.000	0.000	0.000	0.049
Sustainable Travel Access Prog	2.245	2.059	0.186	0.000	0.000	0.000	0.186	0.186	0.000	0.000	0.000	0.000	0.186
Sustainable Modes of Travel to Schools Strategy (SMOTSS)	1.117	0.883	0.234	0.000	0.000	0.000	0.234	0.234	0.000	0.000	0.000	0.000	0.234
Public Transport Infrastructure	2.765	1.586	0.800	0.379	0.000	0.000	1.179	1.179	0.000	0.000	0.000	0.000	1.179
Bus Priority	0.755	0.000	0.413	0.341	0.000	0.000	0.755	0.755	0.000	0.000	0.000	0.000	0.755
Real Time Passenger Information (RTPI)	0.750	0.000	0.600	0.030	0.030	0.090	0.750	0.750	0.000	0.000	0.000	0.000	0.750
Macclesfield Bus Station	0.050	0.000	0.050	0.000	0.000	0.000	0.050	0.050	0.000	0.000	0.000	0.000	0.050
Local Access - Crewe Transport Access Studies	0.400	0.088	0.312	0.000	0.000	0.000	0.312	0.312	0.000	0.000	0.000	0.000	0.312
Local Access - Macclesfield Transport Access Studies	0.300	0.061	0.239	0.000	0.000	0.000	0.239	0.239	0.000	0.000	0.000	0.000	0.239
Local Transport Grant	7.754	0.000	7.754	0.000	0.000	0.000	7.754	7.754	0.000	0.000	0.000	0.000	7.754
Middlewich Rail Study	0.020	0.000	0.020	0.000	0.000	0.000	0.020	0.020	0.000	0.000	0.000	0.000	0.020
LTP Development & Monitoring Studies	0.900	0.460	0.220	0.221	0.000	0.000	0.441	0.441	0.000	0.000	0.000	0.000	0.441
Digital Car Parking Solutions	0.140	0.097	0.044	0.000	0.000	0.000	0.044	0.016	0.000	0.000	0.000	0.027	0.044
Pay and Display Parking Meters	0.620	0.607	0.013	0.000	0.000	0.000	0.013	0.000	0.000	0.000	0.000	0.013	0.013
Car Parking Improvements (including residents parking)	0.322	0.266	0.056	0.000	0.000	0.000	0.056	0.000	0.000	0.000	0.000	0.056	0.056
Total Committed Schemes	683.171	428.486	64.245	64.629	32.495	93.317	254.686	191.877	44.917	0.000	1.325	16.566	254.686

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £m
	Total Approved Budget £m	Prior Years £m	Forecast Budget 2025/26 £m	Forecast Budget 2026/27 £m	Forecast Budget 2027/28 £m	Forecast Budget 2028/29 £m	Total Forecast Budget 2025-29 £m	Grants £m	External Contributions £m	Revenue Contributions £m	Capital Receipts £m	Prudential Borrowing £m	
New Schemes													
Highways													
Highways Maintenance Capital	41.846	0.000	7.340	11.502	11.502	11.502	41.846	27.773	0.000	0.000	0.000	14.073	41.846
Highways: Depots (Macclesfield)	2.386	0.000	0.411	0.750	1.225	0.000	2.386	0.000	0.000	0.000	0.000	2.386	2.386
Highways: Depots (Wardle)	0.696	0.000	0.146	0.458	0.092	0.000	0.696	0.000	0.000	0.000	0.060	0.636	0.696
Strategic Transport & Parking Services													
Strategic Transport Model	0.750	0.000	0.250	0.250	0.250	0.000	0.750	0.000	0.000	0.000	0.000	0.750	0.750
Total New Schemes	45.678	0.000	8.147	12.960	13.069	11.502	45.678	27.773	0.000	0.000	0.060	17.845	45.678
Total Highways & Transport	728.849	428.486	72.392	77.589	45.564	104.819	300.363	219.650	44.917	0.000	1.385	34.411	300.363



First Financial Review 2025/26

Results to end of June 2025

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Section 1: Debt

- 1.1 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 on 30 June 2025 was £20.9m.
- 1.2 Annually, the Council raises invoices with a total value of over £96m. Around 40% 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.
- 1.3 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).
- 1.4 The total amount of service debt over six months old is £12.0m; split as £10.7m of Adult Social Care debt and £1.3m of Sundry Debt. A provision of £6.1m was made at year ended 31 March 2025 to cover doubtful debt in the event that it needs to be written off.
- 1.5 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 £3m 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. The main categories of ASC debt have distinct provision calculations appropriate for the level of risk involved.
- 1.6 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 2025 Outstanding debt £1.5m, over 6 months old £0.6m.
 - 31 March 2024 Outstanding debt £1.6m, over 6 months old £0.7m
- 1.7 Work is planned in 2025/26 to review the provision for Sundry Council debt and to establish new working practices where necessary.
 - 1.8 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 1 – Debt Summary as at 30 June 2025

FR1 June 2025/26	Outstanding Debt £m			Over 6 months old £m		
	OUTTURN	FR1	Increase / (Decrease)	OUTTURN	FR1	Increase / (Decrease)
Adults and Health Committee						
Adults, Public Health and Communities	15.219	16.332	1.113	10.556	10.749	0.193
Children and Families Committee						
Children's Social Care (Incl. Directorate)	0.247	0.401	0.155	0.001	(0.000)	(0.001)
Prevention and Early Help	0.070	0.074	0.004	(0.008)	(0.000)	0.007
Schools	0.004	0.004	0.001	0.001	0.000	(0.001)
Highways and Transport Committee						
Highways and Infrastructure	1.499	1.986	0.487	0.626	0.619	(0.007)
Economy and Growth Committee						
Growth and Enterprise	0.666	1.427	0.761	0.375	0.376	0.001
Environment and Communities Committee						
Environment and Neighbourhood Services	0.293	0.454	0.161	0.243	0.174	(0.069)
Corporate Policy Committee						
Finance and Customer Services	0.175	0.106	(0.070)	0.086	0.080	(0.007)
Governance and Compliance	0.002	0.024	0.022	0.000	0.000	(0.000)
HR & Customer Experience	0.089	0.003	(0.086)	0.000	0.000	0.000
Digital	0.228	0.042	(0.185)	0.000	0.000	(0.000)
Total	18.491	20.854	2.363	11.881	11.998	0.117

Section 2: Council Tax and Business Rates

Council Tax

2.1 **Table 1** details each precepting authorities share of the budgeted collectable rates income.

Table 1 Share of Council Tax Collectable Rates	Band D Collectable Rates Charge	Collectable Rates £m
Cheshire East Council	1,882.04	307.263
Town and Parish Councils	78.54	12.822
Cheshire Police and Crime Commissioner	276.94	45.213
Cheshire Fire Authority	95.09	15.524
Total	2,332.61	380.824

2.2 The collectable rates valuation is based on the assumption that of the total amount billed, at least 99% will be collected. **Table 2** demonstrates that the target to collect at least 99% of Council Tax within three years continues to be achieved.

Table 2 Council Tax Collection Rates	2021/22 %	2022/23 %	2023/24 %	2024/25 %	2025/26 %
After 1 year	97.8	98.2	98.0	97.8	28.3*
After 2 years	98.5	98.8	98.7	**	**
After 3 years	99.0	99.1	**	**	**

* 2025/26 rate is up to 30 June 2025.

** Data is not yet available.

2.3 The collectable rates valuation may also vary during the year due to changes to Council Tax Support payments, the granting of discounts and exemptions, and changes to numbers and value of properties. **Table 3** shows the collectable rates position as forecast at 30 June 2025.

Table 3 Council Tax Net Rates Payable – June 2025	Collectable Rates £m
Total Rates Billed	446.258
Council Tax Support Scheme	-19.648
Discounts, Exemptions & Reliefs	-41.013
Write-offs	-3.000
Total Net Rates Payable Forecast	382.597

2.4 After accounting adjustments, the Council Tax Collection Fund is forecasting a £0.3m surplus for 2025/26, of which, £0.2m is attributable to Cheshire East Council. This estimated surplus would be paid out in 2026/27 and be credited to the Collection Fund Earmarked Reserve.

2.5 The Council Tax Support scheme will be reviewed during 2026/27 with the possibility of implementing any changes in 2027/28.

Non-Domestic Rates (NDR)

- 2.6 Collectable rates are distributed between Cheshire East Council (49%), Cheshire Fire Authority (1%), and Central Government (50%).
- 2.7 Non-domestic Rates valuations for 2025/26 were set out in the NNDR1 return to Central Government in January 2025. Any variance to this forecast is included in the following years' NNDR1 return and any gain or loss will be recovered in 2026/27. The total Net Rates Payable into the Collection Fund was forecast at £160.9m.
- 2.8 **Table 4** demonstrates that the target to collect at least 99% of Non-Domestic Rates within three years continues to be achieved.

Table 4 Non-Domestic Rates Collection Rates	2021/22 %	2022/23 %	2023/24 %	2024/25 %	2025/26 %
After 1 year	95.6	98.2	97.7	97.9	29.6*
After 2 years	98.3	98.8	99.9	**	**
After 3 years	99.2	99.4	**	**	**

* 2025/26 rate is up to 30 June 2025.

** Data is not yet available.

- 2.9 **Table 5** shows the revised Non-Domestic Collectable Rates position as forecast at 30 June 2025.

Table 5 Non-Domestic Net Rates Payable – June 2025	Collectable Rates £m
Total Rates Billed	207.149
Small Business Relief	-17.634
Discounts, Exemptions & Reliefs	-26.978
Write-offs	-2.000
Total Net Rates Payable Forecast	160.537

- 2.10 After accounting adjustments, the Non-Domestic Rates Collection Fund is forecasting a £4.5m surplus for 2025/26, of which, £2.2m is attributable to Cheshire East Council. This estimated surplus would be paid out in 2026/27 and be credited to the Collection Fund Earmarked Reserve.

Section 3: Treasury Management

Background

- 3.1 Treasury management is the management of the Authority's cash flows, borrowing and investments, and the associated risks. The Authority has borrowed and invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Authority's prudent financial management.
- 3.2 Treasury risk management at the Authority is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice* (the CIPFA Code) which requires the Authority to approve a treasury management strategy before the start of each financial year. This report fulfils the Authority's legal obligation under the *Local Government Act 2003* to have regard to the CIPFA Code.
- 3.3 Investments held for service purposes or for commercial profit are considered in the Investment Report (see [MTFS approved February 2025](#)).

External Context

- 3.4 **Economic background:** The quarter started to significant financial market volatility as US President Donald Trump announced a wide range of 'reciprocal' trade tariffs in early April, causing equity markets to decline sharply which was subsequently followed by bond markets as investors were increasingly concerned about US fiscal policy. As the UK was included in these increased tariffs, equity and bond markets here were similarly affected by the uncertainty and investor concerns.
- 3.5 President Trump subsequently implemented a 90-day pause on most of the tariffs previously announced, which has been generally positive for both equity and bond markets since, but heightened uncertainty and volatility remained a feature over the period.
- 3.6 Data released during the period showed the UK economy expanded by 0.7% in the first quarter of the calendar year, following three previous quarters of weaker growth. However, monthly GDP data showed a contraction of 0.3% in April, suggesting growth in the second quarter of the calendar year is unlikely to be as strong as the first.
- 3.7 Labour market data appeared to show a softening in employment conditions as weaker earnings growth was reported for the period February to April 2025, in what would no doubt be welcome news to Bank of England (BoE) policymakers. Regular earnings (excluding bonuses) was 5.2% 3mth/yoy while total earnings was 5.3%. Both the employment and unemployment rates increased, while the economic inactivity rate and number of vacancies fell.
- 3.8 Having started the financial year at 4.5%, the Bank of England's Monetary Policy Committee (MPC) cut Bank Rate to 4.25% in May. This dovish tilt by the Committee is expected to continue and financial market expectations are that the next cut will be in August, in line with the publication of the next quarterly Monetary Policy Report (MPR).

- 3.9 **Financial Markets:** After the sharp declines seen early in the quarter, sentiment in financial markets showed signs of improvement during the period, but bond and equity markets remained volatile. Early in the period bond yields fell, but then uncertainty from the impact of US trade policy caused bonds to sell-off but from the middle of May onwards, yields have steadily declined, but volatility continues. Equity markets sold off sharply in April but have seen gained back most of the previous declines, with investors seemingly remaining bullish in the face of ongoing uncertainty.
- 3.10 Over the quarter, the 10-year UK benchmark gilt yield started at 4.65% and ended at 4.49% having hit 4.82% early in April and falling to 4.45% by the end of the same month. The Sterling Overnight Rate (SONIA) averaged 4.31% over the quarter to 30th June.
- 3.11 **Credit Review:** Arlingclose, our treasury advisors, maintained its advised recommended maximum unsecured duration limit on most banks on its counterparty list at 6 months. Other banks remain on 100 days.
- 3.12 Credit default swap prices on UK banks spiked in early April following the US trade tariff announcements but have since generally trended downwards and ended the quarter at levels broadly in line with those in the first quarter of the calendar year and throughout most of 2024.
- 3.13 Financial market volatility is expected to remain a feature, at least in the near term and, credit default swap levels will be monitored for signs of ongoing credit stress. As ever, the institutions and durations on the Authority's counterparty list recommended by Arlingclose remain under constant review

Local Context

- 3.14 As at 30 June 2025 the Authority has borrowings of £387m and investments of £43m. This is set out in further detail at **Annex A**. Forecast changes in these sums are shown in the balance sheet analysis in **Table 1** below.

Table 1: Balance Sheet Summary and Forecast	31/03/2025 Actual £m	31/03/2026 Estimate £m	31/03/2027 Estimate £m	31/03/2028 Estimate £m
General Fund CFR	539.015	567.343	592.460	599.073
Less: Other long term liabilities *	(17.419)	(16.638)	(15.488)	(14.318)
Loans CFR	521.596	550.705	576.972	584.755
Less: External borrowing **	(396.073)	(162.889)	(133.264)	(118.641)
Internal (over) borrowing	125.523	387.816	443.708	466.114
Less: Usable reserves	(140.527)	(111.000)	(116.000)	(127.000)
Less: Working capital	(1.000)	(1.000)	(1.000)	(1.000)
(Treasury Investments) or New borrowing	(16.004)	275.816	326.708	338.114

*finance leases and PFI liabilities that form part of the Authority's debt

** shows only loans to which the Authority is committed and excludes optional refinancing

- 3.15 The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while usable reserves and working capital are the underlying resources available for investment. The Authority's current strategy is to maintain borrowing and investments below their underlying levels, sometimes known as internal borrowing.
- 3.16 CIPFA's Prudential Code for Capital Finance recommends that the Authority's total debt should be lower than its highest forecast CFR over the next three years. **Table 1** shows that the Authority expects to comply with this recommendation during 2025/26.

Borrowing Strategy

- 3.17 The Authority currently holds loans of £370m, a decrease of £27m since 31 March 2025. However, this will increase to a higher level, currently forecast as £407m at 31 March 2026.
- 3.18 Borrowing is at a lower level than our Capital Financing Requirement (CFR) which means that internal resources (reserves, etc) are being used rather than external debt. However, increasing service demand and the unfunded special educational needs situation is utilising those internal resources resulting in increased borrowing.
- 3.19 Following the reductions in base rates, borrowing costs have begun to fall. The cost of borrowing is still higher than implied future rate cuts would suggest but this is driven by gilt yields and likely tightening of liquidity in the inter-LA market which has been witnessed in the last 2 years. The application for exceptional financial support has raised credit worthiness concerns with some lenders restricting the number of lenders available to the Council. The expectation is that borrowing costs will probably not start to fall until 2026/27 and beyond.
- 3.20 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 remains good value compared with longer term loans and 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. To reduce liquidity risk, consideration is being given to taking more shorter term (1-5 years) PWLB loans.
- 3.21 The cost of short-term borrowing for the first 3 months of 2025/26 is 4.93% which is a decrease from 5.29% for 2024/25. These costs are expected to reduce further as the outlook is for reducing interest rates.
- 3.22 **LOBO's:** The Authority holds £17m of LOBO (Lender's Option Borrower's Option) loans where the lender has the option to propose an increase in the interest rate at set dates, following which the Authority has the option to either accept the new rate or to repay the loan at no additional cost. All of these LOBOS have options during 2025/26. It is unlikely that the lender will exercise their options but if this happens, the Authority is likely to take the option to repay LOBO loans at no cost.

Investment Strategy

- 3.23 The Authority holds invested funds, representing income received in advance of expenditure plus balances and reserves held. Due to the overriding need for short term borrowing, other than £20m invested strategically in managed funds, the investments are generally short term for liquidity purposes. The level at 30 June 2025 is £43m.

- 3.24 The CIPFA Code requires the Authority to invest its funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The Authority's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income.
- 3.25 The maximum amount that can be invested with any one organisation is set in the Treasury Management Strategy Report. The maximum amount and duration of investments with any institution depends on the organisations credit rating, the type of investment and for banks and building societies, the security of the investment. Generally credit rated banks and building societies have been set at a maximum value of £6m for unsecured investments and £12m for secured investments. Any limits also apply to the banking group that each bank belongs to. Limits for each Money Market fund have been set at a maximum value of £12m per fund. All potential counterparties are kept under continual review by our treasury advisors and advisory lower limits than those contained in the strategy are applied.
- 3.26 Treasury Management income to 30 June 2025 is £628,000 which is higher than the budgeted £432,000. Borrowing costs are also lower than budgeted at £4.5m compared to budget of £5.0m. From the projected cash flows for the remainder of 2025/26 the net difference in financing costs (borrowing less investment interest) is expected to be £2.0m less than that budgeted.
- The average daily investment balance including managed funds up to 30 June 2025 is £55.9m
 - The average annualised interest rate received on in-house investments up to 30 June 2025 is 4.37%
 - The average annualised interest rate received on the externally managed funds up to 30 June 2025 is 5.74%
- 3.27 The Authority's total average interest rate on all investments in 2025/26 is 5.16%. The return is higher than our own performance target of 4.85% (average Base Rate + 0.50%) due to the value added by the externally managed funds. However, we do compare favourably to the Sterling Over Night Interest Average (SONIA) rate.

Table 2 – Interest Rate Comparison

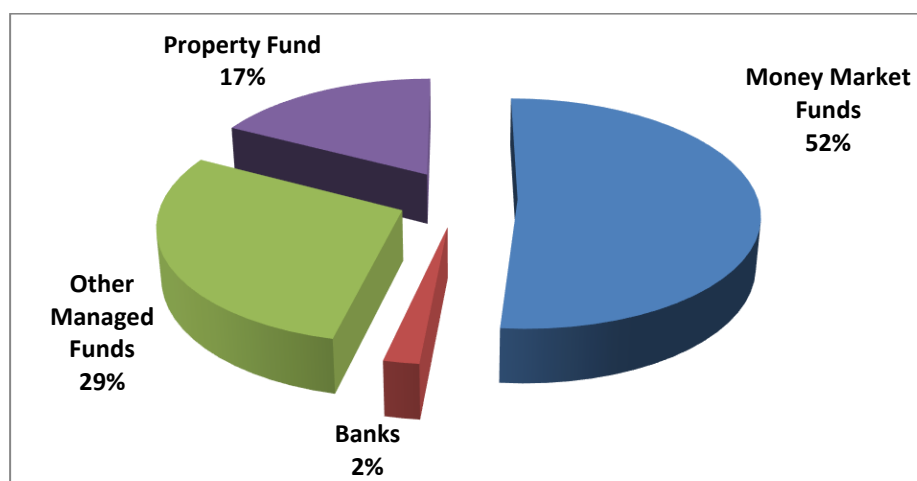
Comparator	Average Rate to 30/06/2025
Cheshire East	5.16%
SONIA	4.31%
Base Rate	4.35%
Target Rate	4.85%

- 3.28 As the Authority holds reserves and working capital, £20m of this has been placed in strategic investments in order to benefit from higher income returns whilst spreading risk across different asset classes.
- 3.29 The investments are in five different funds which are all designed to give an annual income return higher than cash investments but which have different underlying levels of volatility. By spreading investments across different types of fund, the intention is to dampen any large fluctuations in the underlying value of the investments.

Table 3 –Strategic Investments

Fund Manager	Asset Class	Invested £m	Current Value £m
CCLA	Property	7.500	7.375
Aegon	Multi Asset	5.000	4.734
Fidelity	Equity - Global	4.000	4.631
Schroders	Equity - UK	2.500	2.544
M & G	Bonds	1.000	0.856
TOTAL		20.000	20.140

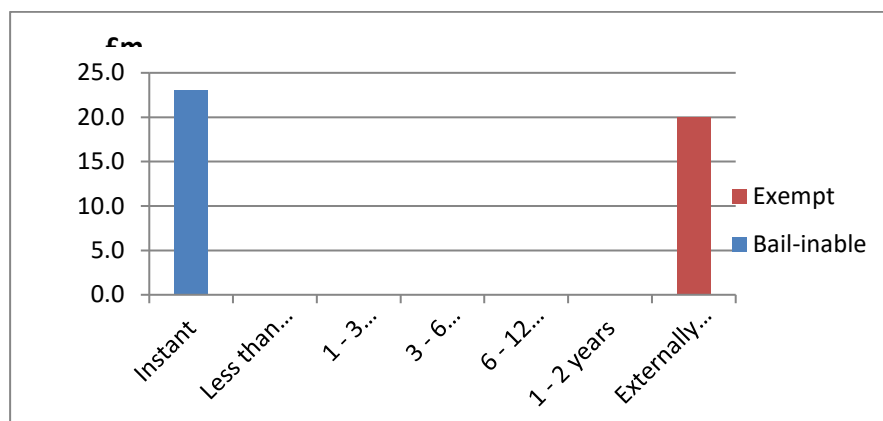
3.30 The value of these investments does vary. In previous years the fund values had been affected by high inflation, the effects of the war in Ukraine and low levels of GDP. However, the last 12 months have shown a gradual improvement, particularly to the equity funds. All funds continue to deliver good levels of income return.

Chart 1 – Current Investments by Counterparty Type**Table 4 – Types of Investments and Current Interest Rates**

Instant Access Accounts	Average Rate	£m
Money Market Funds	4.30%	22.160
Banks	4.04%	0.939
Externally Managed Funds		£m
Total – see table 3	5.74%	20.000

Summary of Current Investments		£m
TOTAL	4.89%	43.099

Chart 2 – Maturity Profile of Investments



Note: Bail-inable means that in the event of default the counterparty may be required to use part of the investments as their own capital in which case the Council would not get back as much as they invested. This would apply with most bank and Building Society investments.

Treasury Management Indicators

3.31 The Authority measures and manages its exposures to treasury management risks using the following indicators.

3.32 **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:

Interest Rate Risk Indicator	Limit
Upper limit on one-year revenue impact of a 1% rise in interest rates	£2,786,000
Likely revenue impact in 2025/26 of a 1% rise in interest rates	£708,000

3.33 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 2025/26 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.

3.34 **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 June 2025 are:

Refinancing rate risk indicator	Upper Limit	Actual
Under 12 months	75%	64%
12 months and within 24 months	75%	5%

Refinancing rate risk indicator	Upper Limit	Actual
24 months and within 5 years	75%	8%
5 years and within 10 years	75%	11%
10 years and within 20 years	100%	4%
20 years and above	100%	8%

3.35 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 is 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.

3.36 **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	2025/26	2026/27	2027/28
Limit on principal invested beyond year end	£25m	£15m	£10m
Actual amounts committed beyond year end	£0m	£0m	£0m

Annex A: Existing Investment & Debt Portfolio Position

	30/06/2025 Actual Portfolio £m	30/06/2025 Average Rate %
External Borrowing:		
PWLB – Fixed Rate	194.877	4.74%
Local Authorities	148.000	4.94%
LOBO Loans	17.000	4.63%
Other	10.352	4.37%
Total External Borrowing	370.229	5.14%
Other Long Term Liabilities:		
PFI	17.419	-
Total Gross External Debt	387.648	-
Investments:		
<i>Managed in-house</i>		
Short-term investments:		
Instant Access	23.099	4.29%
<i>Managed externally</i>		
Property Fund	7.500	4.91%
Multi Asset Fund	5.000	6.46%
Equity - Global	4.000	6.35%
Equity - UK	2.500	6.47%
Bonds	1.000	4.17%
Total Investments	43.099	4.96%
Net Debt	344.549	-

Section 4: Prudential Indicators

revisions to: 2024/25 – 2027/28 and future years

Background

- 1.1. 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

- 1.2. In 2025/26, the Council estimates to spend £205.5m on capital expenditure as summarised below.

Capital Expenditure	2024/25	2025/26	2026/27	2027/28	Future
	Actual	Estimate	Estimate	Estimate	years
	£m	£m	£m	£m	£m
Total	88.323	205.542	145.891	120.317	178.015

Capital Financing

- 1.3. 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	2024/25	2025/26	2026/27	2027/28	Future
	Estimate	Estimate	Estimate	Estimate	years
	£m	£m	£m	£m	£m
Capital receipts	0.000	1.203	1.931	20.979	11.840
Government Grants	49.791	128.403	93.235	39.007	102.750
External Contributions	4.002	14.160	21.230	26.673	40.606
Revenue Contributions	0.901	0.830	0.660	0.000	0.000
Total Financing	54.694	144.596	117.056	86.659	155.196
Prudential Borrowing	33.629	60.946	28.835	33.658	22.819
Total Funding	33.629	60.946	28.835	33.658	22.819
Total Financing and Funding	88.323	205.542	145.891	120.317	178.015

Replacement of debt finance

- 1.4. 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	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Estimate	Estimate	Estimate	Estimate
	£m	£m	£m	£m	£m
Total	15.327	17.977	21.920	23.934	25.104

Estimates of Capital Financing Requirement

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- 1.5. 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 is currently forecast to increase by £29m during 2025/26. This is due to the forecast level of capital expenditure for 2025/26 that is assumed will be financed by borrowing. Based on the above figures for expenditure and financing, the Council's estimated CFR is as follows.

Capital Financing Requirement	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Estimate	Estimate	Estimate	Estimate
	£m	£m	£m	£m	£m
Total	521.596	550.705	576.972	584.755	572.483

Asset disposals

- 1.6. 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 £2.2m of capital receipts from asset sales in 2024/25 and plans to receive a further £25.9m in future years. However, as capital receipts can take longer to crystallise than often anticipated at the outset, a prudent approach has been taken in setting the MTFs as shown below. Any capital receipts in excess of those planned within the MTFs, and that are not already planned as funding for capital programmes, will be utilised at the discretion of the s151 Officer with a view to achieving the most beneficial longer term financial outcome for the Council.

Capital Receipts	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Estimate	Estimate	Estimate	Estimate
	£m	£m	£m	£m	£m
Asset Sales	2.100	1.000	1.000	1.000	1.000
Loans Repaid	0.100	0.200	0.200	0.200	0.200
Total	2.200	1.200	1.200	1.200	1.200

Gross Debt and the Capital Financing Requirement

- 1.7. 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 4.93%) 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%).
- 1.8. Projected levels of the Council's total outstanding debt (which comprises borrowing, Private Finance Initiative liabilities, leases) are shown below, compared with the capital financing requirement.

Gross Debt and the Capital Financing Requirement	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Estimate	Estimate	Estimate	Estimate
	£m	£m	£m	£m	£m
Borrowing	396.073	422.900	474.600	501.700	502.500
PFI Liabilities	17.419	16.638	15.488	14.318	13.076
Total Debt	413.492	439.538	490.088	516.018	515.576
Capital Financing Req.	521.596	550.705	576.972	584.755	572.483

- 1.9. 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

- 1.10. 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 £399m and is forecast to rise to £454m over the next four years.

Borrowing and the Liability Benchmark	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual £m	Estimate £m	Estimate £m	Estimate £m	Estimate £m
Outstanding Debt	396.073	422.900	474.600	501.700	502.500
Liability Benchmark	399.594	458.607	479.315	476.597	453.795

- 1.11. The table shows that the Council expects to borrow above its liability benchmark during 2025/26 but rises to be above the benchmark in the medium term.

Affordable borrowing limit

- 1.12. 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.

	2024/25 limit £m	2025/26 limit £m	2026/27 Estimate £m	2027/28 Estimate £m	2028/29 Estimate £m
Authorised Limit for Borrowing	570.000	590.000	590.000	590.000	590.000
Authorised Limit for Other Long-Term Liabilities	17.419	16.638	15.488	14.318	13.076
Authorised Limit for External Debt	587.419	606.638	605.488	604.318	603.076
Operational Boundary for Borrowing	560.000	580.000	580.000	580.000	580.000
Operational Boundary for Other Long-Term Liabilities	17.419	16.638	15.488	14.318	13.076
Operational Boundary for External Debt	577.419	596.638	595.488	594.318	593.076

Investment Strategy

- 1.13. 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.
- 1.14. 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	31/03/25 Actual	31/03/26 Estimate	31/03/27 Estimate	31/03/28 Estimate	31/03/29 Estimate
	£m	£m	£m	£m	£m
Short term	20.000	20.000	20.000	20.000	20.000
Long term	20.000	20.000	20.000	20.000	20.000
Total Investments	40.000	40.000	40.000	40.000	40.000

- 1.15. 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	31/03/25 Estimate	31/03/26 Estimate	31/03/27 Estimate	31/03/28 Estimate	31/03/29 Estimate
Financing Costs (£m)	29.433	31.725	36.183	39.731	41.618
Proportion of net revenue stream %	7.44	7.88	8.77	8.90	9.80

OPEN

Finance Sub Committee

10 September 2025

Enterprise Cheshire and Warrington 2025/26 Quarter 1 Financial Update

Report of: Executive Director of Resources, Section 151 Officer

Report Reference No: FSC/10/25-26

Ward(s) Affected: Not applicable

For Scrutiny

Purpose of Report

- 1 The purpose of the report is to enable the Finance Sub-Committee, as the Council's shareholder representative of wholly and partly owned companies, to review the in-year financial performance of Enterprise Cheshire & Warrington (ECW), a company jointly owned with Cheshire West & Chester and Warrington Borough Councils.
- 2 This aligns with the Council's priority of being "An open and enabling organisation".

Executive Summary

- 3 The in-year financial performance report for ECW is attached as Appendix 1. The report format has been updated following the comments made last time to consider outturn forecasts.
- 4 In summary, the ECW group is forecasting a surplus of £0.1m for the financial year based on Quarter 1 information.
- 5 ECW is largely funded by various Government initiatives – be it specific programmes, or the retention of business rates through the Enterprise Zones – whereas its Marketing Cheshire arm has more of a commercial nature.
- 6 The Cheshire and Warrington Joint Committee is the principal governance body, as regards receiving reports from ECW, and making decisions with regard to its activities. However as Accountable Body for

ECW, on behalf of the three local authorities, it is important that Finance Sub-Committee also maintains an awareness of the financial affairs of the company, going forward.

- 7 The format, content and frequency of such reports to Finance Sub-Committee will be reviewed and developed in the future, as the company aligns further to CIPFA best practice and local authority reporting standards.

RECOMMENDATIONS

Finance Sub-Committee is recommended to:

1. Note the information provided in the in-year financial review for Enterprise Cheshire & Warrington.

Background

- 8 In August 2023 the Government confirmed that the functions carried out by local enterprise partnerships would become the responsibility of local authorities by April 2024. As a result, for our area, the responsibility for Government-funded strategic economic development activity transferred to the sub-region of Cheshire East, Cheshire West & Chester, and Warrington Borough Councils.
- 9 ECW Ltd was created as a company where ownership is shared equally between the three councils; it provides continuity as regards the ongoing management and delivery of pre-existing programmes, and is also enabled to act, as determined by the three councils – via the Cheshire and Warrington Joint Committee – and deliver new programmes to support economic growth.
- 10 As part of the transfer it was agreed that the Cheshire East Council would continue to act as Accountable Body, on behalf of the sub-region. In this capacity, Finance Sub-Committee will receive in-year financial management reports in broadly the same frequency as the Council's own Financial Review reports, going forward.
- 11 The attached report is produced by ECW using their own systems. It represents the position at the end of Quarter 1 and provides a forecast for the financial year.
- 12 Cheshire East Council remains the Accountable Body for any funding streams provided by Government to the sub-region of Cheshire and Warrington. CEC has details of that funding, along with capital and revenue funds held on behalf of ECW.

- 13 The report includes details of both ECW and its commercial arm, Marketing Cheshire.
- 14 The key observations are:
 - (a) The combined financial position across the ECW group has resulted in a forecast surplus of £65,441 based on Quarter 1. This is compared to a budgeted surplus of £62,254.
 - (b) Within that figure, Marketing Cheshire is reporting a forecast surplus of £16,741, compared to a budgeted deficit position of £33,259.

Consultation and Engagement

- 15 The report has been produced and signed off by ECW and reviewed by CEC Finance.

Reasons for Recommendations

- 16 The report has been requested as part of the creation of ECW and supports being an effective and enabling Council.

Other Options Considered

- 17 This is a requested report to link in with in-year reporting on Council services.

Implications and Comments

Monitoring Officer/Legal/Governance

- 18 Following the government's decision to transfer the Local Enterprise Partnership functions directly to local authorities, the Cheshire and Warrington Joint Committee has been created and its terms of reference include the governance of the newly formed ECW Ltd. ECW is a company jointly owned by all three local authorities. Cheshire East Council remains the accountable body for the funding received into the sub region. The Finance Sub Committee is being asked to review the in year financial position for ECW in its capacity as shareholder representative and given Cheshire East's accountable body status.
- 19 The operation of both the Joint Committee and ECW Ltd are in their early stages and this report also commits to a continuing review of the format, frequency and content of reports to the Committee. An ongoing review of the governance processes of both the Joint Committee and ECW Ltd (including Marketing Cheshire) would also be prudent to ensure they remain legally compliant following the structural changes that have taken place.

Section 151 Officer/Finance

- 20 The report sets out the in-year financial position for ECW.
- 21 The in-year report has been produced by ECW.
- 22 Cheshire East Council acts as the Accountable Body for Government funds passed to ECW and holds funds on its behalf.
- 23 Cheshire East Council's revenue budget includes an annual subscription to ECW of £31,250, and also income, with regard to support service fees, in relation to the Accountable Body role.
- 24 Core funding for ECW of £234,000 has been removed by the Government from 2025/26.

Human Resources

- 25 There are no Human Resources Implications.

Risk Management

- 26 Financial risks are assessed and reported on a regular basis, and remedial action taken if required

Impact on other Committees

- 27 There are no direct impacts on other Communities.

Policy

- 28 This report is a forecast for ECW activities.

Commitment 3: An effective and enabling council
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Equality, Diversity and Inclusion

- 29 There are no Equality, Diversity or Inclusion Implications.

Other Implications

- 30 N/A

Consultation

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy) :</i>			
Ashley Hughes	S151 Officer	August 2025	02/09/25
Kevin O'Keefe	Acting Monitoring Officer	August 2025	Click or tap to enter a date
<i>Legal and Finance</i>			
Chris Benham	Director of Finance	02/09/2025	02/09/25
Access to Information			
Contact Officer:	Chris Benham, Director of Finance (Deputy S151 Officer) Chris.Benham@cheshireeast.gov.uk		
Appendices:	Appendix 1 - Enterprise Cheshire and Warrington Quarter 1 2025/26 Financial Overview as at 30 June 2025		
Background Papers:	Link to the CEC report to create ECW at item 86.		

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Appendix 1 ~ Enterprise Cheshire and Warrington 2025/26 Quarter 1 Financial Update

SECTION 1 - Q1 2025/26 FINANCIAL OVERVIEW AS AT 30 JUNE 2025

INTRODUCTION

This report sets out the financial position for Enterprise Cheshire and Warrington (ECW) based on quarter one 2025/26.

Update to Accounting Practices

At the start of the financial year 2025/26, ECW introduced a change to accounting practices to bring them into line with CIPFA guidance; recognising funds when received and accruing them for future spend, rather than entering sums received onto the balance sheet and drawing down to balance expenses. This change will result in an in-year imbalance between income and expenditure; however a balanced budget will be achieved by the year end.

Skills and employment funding is the most notable example of the impact of this change. Funds received and accounted for in 2024/25, covered activity that spanned ECW 2024/25 and 2025/26 budget years. Unallocated funds were accrued at the end of 2024/25. Funds will next be received in Autumn 2025 for activity that spans ECW 2025/26 and 2026/27 budget years. At that point, the financial position will balance.

To support this new approach, we are reporting year-end forecasts.

ECW Forecasts

This table details the quarter 1 results and year end forecasts for ECW.

INCOME/FUNDING	Q1	Annual Budget	Forecast outturn	Note
	£	£	£	
Central Government	153,940	1,865,873	2,047,952	1
Central gov delivery				
Other funding	55,200	297,000	642,990	2
Retained rates operational	299,804	2,276,650	2,227,219	3
Corporate service recharge	19,833	235,515		
	528,777	4,675,038	4,918,161	
EXPENDITURE				
Commissioned activity	186,037	971,983	1,385,162	4
Staff & related costs	462,078	2,329,286	2,147,423	5
Operating costs	149,566	978,015	1,032,925	6
Governance & overhead	28,603	333,500	287,210	7
	826,284	4,612,784	4,852,720	
Surplus/(Deficit)	(297,507)	62,254	65,441	8

**Appendix 1 ~ Enterprise Cheshire and Warrington
2025/26 Quarter 1 Financial Update**

Notes

1. ECW has not received any grant funding for Skills Boot Camp in the first quarter; these are expected in the next quarter.
Economic Development spent £55,000 on marketing and PR in Q1, this is a third of their annual marketing and PR budget representing work required to support future in year activity.
2. The figure for other income is low due to the timing of payments from Careers and Enterprise Company funds. For financial year 25/26, Q1 and Q2 were paid in 2024/25.
3. Retained rates have been drawn down to fund revenue costs, in line with the approved budget.
4. The largest proportion of commissioned activity, £141,977, was undertaken against the Environment and Climate budget. This line also includes funded activity to support regional programmes including Skills Boot Camp.
5. Staff and related costs were slightly less than anticipated; the Finance Director has dropped to 4 days and week, and there were a couple of vacant posts.
6. Operating costs were lower than anticipated in quarter 1, this is due to timing and is expected to come back into line next quarter.
7. Governance costs were low; a contingency has been built into this budget to reflect the increase in skills bootcamp activity; with additional governance costs that are likely to arise once the programme is fully deployed.
8. The deficit in Q1 resulted from funding for Skills programmes. Careers Hub funding for Q1 and Q2 2025/26 delivery was received in advance and recognised in the 2024/25 accounts. Only the management fee for Skills Boot Camp is received in advance.

Northern Powerhouse11

In Q1, ECW prepared to close down the Northern Powerhouse11, end its role as accounting body and pass assets to the Great North Partnership. NP11 funds are not included in the figures.

Marketing Cheshire

This table details the quarter 1 results and year end forecasts for Marketing Cheshire:

Appendix 1 ~ Enterprise Cheshire and Warrington 2025/26 Quarter 1 Financial Update

INCOME/FUNDING	Q1	Annual Budget	Forecast outturn	Note
	£	£	£	
Central Government	0		0	
Other funding	116,260	350,000	400,000	
Retained rates operational	0	50,000	50,000	
Core service recharge	0		0	
LA funding	56,391	213,948	213,948	
Commercial and partnership	106,770	446,000	466,000	1
Management fee		20,000		
	279,421	1,079,948	1,129,948	
EXPENDITURE				
Commissioned activity	105,820	353,000	353,000	2
Staff & related costs	147,003	545,957	545,957	
Operating costs	69,129	199,200	199,200	3
Governance & overhead	3,866	15,050	15,050	
	325,818	1,113,207	1,113,207	
Surplus / (Deficit)	(46,397)	-33,259	16,741	4

Notes

1. Commercial income was slightly higher than anticipated due to an increase in the amount of activity and a move to a cost-plus model.
2. Commissioned activity was slightly more than expected in the quarter due to the additional work arising from the sub regional agenda, some of which was not known at the time of budget setting.
3. Operating costs were slightly more than anticipated in Q1 due to staff overtime at the Visitor Information Centre.
4. It is anticipated that the deficit will be rectified in Q2 with an increase in work recharged.

SECTION 2 – VALUE OF ECW FUNDS HELD BY CEC ON BEHALF OF ECW

Retained rates

Cheshire East Council (CEC), Warrington Council and Cheshire West and Chester, pay business rates generated from enterprise zones, into a fund, to be used by ECW to support a programme of regional economic development. Funds are received, held and dispersed by CEC.

Appendix 1 ~ Enterprise Cheshire and Warrington 2025/26 Quarter 1 Financial Update

In Q1, £984,640 of retained rates income was received from Warrington Borough Council, bringing the balance of funds held by CEC to £3,482,141 and additional interest of £31,643.

Other Funds

Cheshire East Council acts as accountable body for various ECW funds, receiving funds from Government etc, and dispersing them on instruction from ECW. The figures below provide an overview of funds held by CEC as at the end of 30 June 2025:

1. **Growing Places fund** provides the opportunity to support business growth through loans, investments and grants. Loans repaid are reinvested to support other businesses. At the end of Q1, the total of funds held by CEC was £7,793,096 for capital and £323,274 for revenue. Additional interest was £88,493.
2. **Skills Boot Camp** is a programme delivered by ECW. It delivers flexible, government-funded training programmes designed to help local people gain valuable, in-demand skills, and support employers across Cheshire and Warrington to grow. ECW commission and manage delivery of the Skills Bootcamps. The balance of funds held by CEC at the end of June 2025 was £2,448,875 for capital and £1,848,912 revenue plus interest of £5,314.
3. **Local Growth Fund** is a 'single fund, devolved to support local economic growth. At the end of June 2025, the fund balance held by CEC was £551,306 with an additional £5,928 of interest.

SECTION 3 – ANY OTHER MATTERS

1. The 2024/25 draft year- end statutory accounts for CWTB (Marketing Cheshire) and Enterprise Cheshire and Warrington (ECW) will be presented to ECW Board in September 2025.
2. Development of the 2026/27 budget will commence in September 2025, with the objective of achieving sign off in February 2026.

**Appendix 1 ~ Enterprise Cheshire and Warrington
2025/26 Quarter 1 Financial Update**

SECTION 4 - FINANCIAL RISKS

Risk	Impact	Mitigation	Post mitigation risk level
Inability to match expenditure to income	Insufficient income to meet overhead.	A flexible staffing model ensures that resources can be flexed according to the funding received. Tight financial controls	
Insufficient resource due to increase in work and / or unforeseen staff absence	Inability to complete work with quality and time constraints	Request to recruit made	

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Finance Sub-Committee

10 September 2025

Companies Draft Financial Statements 2024/25

Report of: Executive Director of Resources, Section 151 Officer

Report Reference No: FSC/09/25-26

Ward(s) Affected: Not applicable

For Scrutiny

Purpose of Report

- 1 This report confirms that the Council's wholly owned companies (WOC's) will have published, on their websites, their pre-audit Summary Financial Statements for year ended 31 March 2025, alongside the Council's 2024/25 Group Financial Statements. (As Orbitas is no longer trading the summary will only be published on the Cheshire East website).
- 2 Information on the 2024/25 pre-audit Financial Statements for the WOC's will be presented to the Committee. This step is taken to provide Committee members with an early summary of the Company single entity accounts and out-turn for 2024/25 as Shareholder.
- 3 This report provides members with the pre-audited overview of the Company Outturn for the financial year 2024/25. Members are being asked to note the financial performance of the Companies.

Executive Summary

- 4 This report outlines the timelines and processes for the pre-audited WOC's Financial Statements for 2024/25.
- 5 This report also provides Members with an overview of the Outturn position for the Companies for the financial year 2024/25.
- 6 The report provides an update on the changes to the WOC.

RECOMMENDATIONS

The Finance Sub Committee is recommended to:

1. Note the summarised position of the WOC Financial Statements for year ended 31 March 2025 based on the information provided at this meeting and included in this report at Appendix 1.
2. Note the dates in relation to the approval process for the Financial Statements.
3. Note the overall financial performance of the WOC's in the 2024/25 financial year, as contained within the Appendix 1, as follows:
 - a. ASDV Reserves increased by £0.334m, retained reserves are £0.848m.
 - b. Wholly Owned Companies Net Core Contract Spending was £43.611m.

Background

- 7 The Company financial statements are prepared in accordance Financial Reporting Standard 101 (Reduced Disclosure Framework) in accordance with recognition, measurement and disclosure requirements of International Financial Reporting Standards (IFRSs) as adopted by the European Union (EU).
- 8 Following the decision made by the Finance Sub-Committee on [25 June 2024](#), the draft financial statements for Ansa Environmental Services Ltd (Ansa) and Orbitas Bereavement Services Ltd (Orbitas) have been prepared on break up basis* and comply with the Companies Act 2006.

* Under the Going Concern section within the Company Accounts, there is reference to the Accounts being prepared on a “break up” basis rather than being a Going Concern. This has been quoted and used previously and is an accounting method used when a company is ceasing operations or is in the process of liquidation, requiring financial statements to reflect the company's ability to settle its liabilities.
- 9 The CEC Group statements consolidate the accounts of CEC and two wholly owned subsidiaries (Ansa and Orbitas).
- 10 This mirrors treatment of these organisations in 2023/24. The single entity statements for Ansa and Orbitas will be presented to the Company Boards for approval in October 2025 and will also be reported

to the Audit and Governance Committee, once audited, for noting in December 2025.

- 11 The objective of the Financial Statements is to provide information about the WOC's financial performance that is useful to a wide range of interested parties including CEC as Shareholder. Its purpose is to give readers and stakeholders clear information about the Company finances and to answer questions such as: what did services cost; where the money came from; what are the significant events this year; and what is the Company net worth?
- 12 Members are not required to approve the pre-audit company Financial Statements. However, the Executive Director of Resources (Section 151 Officer) is providing the Committee with an early indication of the key messages from these Financial Statements as part of the overall financial reporting for the Cheshire East Group.
- 13 A Summary Financial Statement document comprising of the Statement of Consolidated Income (Profit & Loss) and the Statement of Financial Position (Balance Sheet) has been published alongside the Council's draft 2024/25 Accounts) for each respective company. Ansa also has this information on their website with a link to the CEC Group Accounts. Company Boards are responsible for approving the Financial Statements and ensuring that they are published at Companies House 9 months after the Accounting Date (31 March 2025), therefore on or before 31 December 2025.
- 14 The final audited Financial Statements will be presented to the Audit & Governance Committee for noting in December 2025 along with a copy of the respective External Audit Reports.

2024/25 Outturn

- 15 The core contract expenditure of Ansa and Orbitas, charged at cost to CEC in 2024/25 is £43.611m (2023/24: £45.051m). This reduction in costs is due to Orbitas coming back in house on 1 February 2025 and the wind down of ANSA, most of which came back into CEC on 1 April 2025.
- 16 The movement in reserves reflecting net (after tax) commercial profits of Ansa and Orbitas were:
 - Opening Balances £2.014m
 - Dividend Payment (£1.500m)
 - In Year Profit £0.334m
 - Closing Reserves £0.848m

Update on Wholly Owned Companies

- 17 Following a review of the two remaining WOCs the recommendation to bring both Ansa and Orbitas back in house was considered and approved by members at Finance Sub-Committee on 25 June 2024.
- 18 Following this decision a number of workstreams were formed to ensure a smooth transition back to the Council. Orbitas was brought back with effect from 1 February 2025 and most of Ansa from 1 April 2025.
- 19 It was not possible to bring the Ansa transport service back on that date due to operator licence issues and a revised date is being established in 2025/26.
- 20 Therefore, the intention is that the accounts for Orbitas for 2024/25 will be the last set of accounts for that company and it will be wound up in the 2025/26 financial year. For Ansa, as that has carried on trading but at a reduced level, it is expected that the 2025/26 accounts will be the final set and these will need to be audited. It is expected that Ansa will be wound up in the 2026/27 financial year.

Consultation and Engagement

- 21 The WOC Summary Financial Statements will be made available on the company websites in line with the Council's draft 2024/25 Accounts publication date (15 August 2025).
- 22 The WOC's are required to publish their audited Financial Statements at Companies House on or before 31 December (for Accounting periods ending 31 March). Accounts for each of the private companies within the Cheshire East Group will also be provided to Companies House as required.

(website: <https://www.gov.uk/government/organisations/companies-house>)

Reasons for Recommendations

- 23 The draft Financial Statement present the financial performance for the companies for the financial year 2024/25. The Executive Director of Resources (Section 151 Officer) is providing the Committee, as Shareholder, with an early indication of the key messages from these Financial Statements as part of the overall financial reporting for the Cheshire East Group.

Other Options Considered

24

Option	Impact	Risk
<p>Outturn reporting and Draft Accounts could be delayed until post audit, to avoid the risk of provisional figures changing.</p>	<p>This is not a recommended option as the audit completion certificate is not expected until October 2025</p>	<p>Delaying the reporting element of the company out-turn and Accounts minimises the ability to react to issues that may impact on the Group and in-year monitoring. Provisional reporting has historically been accurate, so it is appropriate to report the financial information provided in this report.</p>

Implications and Comments

Monitoring Officer/Legal/Governance

- 25 The financial statements have been prepared in accordance Financial Reporting Standard 101 (Reduced Disclosure Framework) in accordance with recognition, measurement and disclosure requirements of International Financial Reporting Standards (IFRSs) as adopted by the European Union (EU).
- 26 Following the decision made by the Finance Sub-Committee on 25 June 2024, the draft Financial Statements for Ansa and Orbitas have been prepared on a break-up basis and comply with the Companies Act 2006.
- 27 The Accounts and Audit (Amendment) Regulations 2022 statutory audit deadlines for 2024/25 state the publication date for audited accounts is 30 June 2025 for all local authority bodies. CEC have published a delay notice. As part of the Cheshire East Council Group, the Wholly Owned Companies are required to comply with this same deadline but are only

required to publish Draft Summary Financial Statements on their respective websites.

- 28 The audited Financial Statements are to be approved by the Company Boards and published by the 31 December 2025 on Companies House.

Section 151 Officer/Finance

- 29 The Financial Statements summarise the financial activities of the Companies for the preceding financial year and their position at the year end. They summarise the Company turnover and expenditure, assets and liabilities, and the level of reserves and indebtedness. As the statements are subject to external audit and opinion, they present a key measurement of the overall financial performance of the company. The Financial Statements are an important part of Company and also Council Group financial governance and stewardship arrangements.

Human Resources

- 30 There are no Human Resources Implications.

Risk Management

- 31 The financial statements have been prepared in accordance with Financial Reporting Standard 101 (Reduced Disclosure Framework) in accordance with recognition, measurement and disclosure requirements of International Accounting Standards in conformity with the requirements of the Companies Act 2006.
- 32 Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law including FRS 101 "Reduced Disclosure Framework"). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs and profit or loss of the Company for that period.
- 33 Failure to prepare the financial statements as described above could result in a qualification of the accounts which may lead to further audit costs in future as well as an adverse impact on the Company and Council reputation.

Impact on other Committees

34 There are no direct impacts on other Communities.

Policy

35 There are no Policy implications.

Commitment 3: An effective and enabling council
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Equality, Diversity and Inclusion

36 There are no Equality, Diversity or Inclusion Implications.

Other Implications

37 N/A

Consultation

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy) :</i>			
Ashley Hughes	S151 Officer		04/07/25
Janet Witowski	Acting Monitoring Officer		04/07/25
<i>Legal and Finance</i>			
Julie Gregory	Legal Manager	02/09/25	Click or tap to enter a date

Access to Information

Contact Officer:	Tracy Baldwin Finance Manager – Strategy and Reporting Tracy.baldwin@cheshireeast.gov.uk
Appendices:	Appendix 1 – Presentation - Summary Wholly Owned Company Financial Statements 2024/25
Background Papers:	None

Finance Sub Committee 10th September 2025

2024/25 Draft Financial Statements Wholly Owned Companies

Publishing deadlines

The Accounts and Audit (Amendment) Regulations 2024

- The Accounts and Audit (Amendment) Regulations 2024 statutory audit deadlines for 2024/25 state the publication date for draft accounts 30th June 2025 for all local authority bodies.
- As part of the Cheshire East Council Group, the Wholly Owned Companies (WOC's) are required to comply with this same deadline but are only required to publish Draft Summary Financial Statements on their respective websites.
- The WOC's are required to publish their audited Financial Statements at Companies House on or before 31st December (for Accounting periods ending 31 March).

Important Dates

July 31st (TBC)	Summary Financial Statements on company websites
July 29th	Committee receive report on draft Financial Statements – WOC's
July - Aug	Grant Thornton on site for main audit (July)
October	WOC Boards receive audit findings and Audited FS for Approval.
Date TBC	Committee receive Audit Findings and Audited Financial Statements for noting.
On or before December 31st	Audited Financial Statements deadline to be published at Companies House.

Approving the Accounts

- The CEC Group Accounts require the approval of the Audit & Governance Committee.
- The wholly owned companies as entities within the CEC Group also have single entity accounts that require approval by the Company Board. Recommendations will be made at the October 2025 Board cycle.
- The Group of Companies accounts are audited by Grant Thornton UK LLP.

Wholly Owned Company – Single Entity Financial Statements

Strategic Report

- Overview of financial performance.
- Includes achievements, risks and lots of facts and figures.

Management Accounts headlines

- The WOC out-turn performance is split between Core Services provided to CEC and Commercial activities.
- Core Services provided to CEC should operate on a net cost basis i.e. if the company is requested by the Council to provide additional services – then the company is paid by the Council for the additional services.
- Commercial Activities are subject to Corporation Tax and out-turn profits are retained 100% by the Company.
- WOC Reserves decreased by £1.116m (2023/24 £0.173m), leaving retained reserves at £0.848m. Interim Dividends were paid by the companies to CEC in 24/25 to the value of £1.5m.
- Wholly Owned Companies Net Core Contract Spending was £43.611m (2023/24 £45.051m)

Members of the Committee should consider:

- Relevance of the information provided
- Transparency of the accounts
- Engage with the Finance Team on any queries up to the Committee Date

The Finance Team will:

- Work with Grant Thornton and Ernst Young to complete the audit.
- Finalise the accounts based on feedback

Wholly Owned Company – Out-turn Performance 2024/25

Out-turn	Ansa £'000	Orbitas £'000
Core Management Fee 2024/25	42,579	1,926
Additional Management Fee claimed in year*	(323)	253
Revised Management Fee 2024/25	42,256	2,179
Core Contract Out-turn 2024/25	41,562	2,049
Overspend/Underspend at Out-turn	(694)	(130)
Rebate to CEC /(Additional Cost to CEC)	694	130
Core Out-turn - post rebate/Charge to CEC -(over)/under	0	0
Commercial Out-turn after Tax	259	75
Net Profit retained by Company	259	75

*Additional Management Fee claims, reflected in CEC in year reporting are in respect of:

- ANSA – Improved Inflation on waste contracts and recycling income improvement
- Orbitas – Pay inflation plus Handyperson additional demand from Adult Social Care

Movement in reserves (£m)	Ansa £'000	Orbitas £'000	Total £'000
Opening Balance	1,491	523	2,014
Dividend	(1,110)	(390)	(1,500)
In Year Profit	259	75	334
Change	(851)	(315)	(1,166)
Closing Balance	640	208	848

Ansa Environmental Services Limited - Out-turn
Performance 2024/25

Statement of Consolidated Income	2024/25	2023/24
	£'m	£'m
Turnover	54.725	50.456
Cost of Sales	(46.072)	(43.617)
Gross Profit or (Loss)	8.653	6.839
Administration Costs	(8.209)	(6.572)
Other Operating Income/Expenditure (net)	(0.002)	0.002
Net Operating Profit / (Loss)	0.443	0.269
Interest Receivable / Payable (net)	(0.090)	(0.179)
Corporation Tax	(0.094)	0.017
Net Profit	0.259	0.107

Statement of Financial Position	2024/25	2023/24
	£'m	£'m
Long Term Assets	3.965	4.532
Current Assets	9.583	9.896
Current Liabilities	(9.735)	(9.205)
Long Term Liabilities	(3.173)	(3.732)
Net Assets	0.640	1.491
Shareholdings	-	-
Retained Reserves	0.640	1.491
Equity	0.640	1.491

Orbitas Bereavement Services Limited - Out-turn
Performance 2024/25

Statement of Consolidated Income	2024/25	2023/24
	£'m	£'m
Turnover	2.162	2.543
Cost of Sales	(1.518)	(1.588)
Gross Profit or (Loss)	0.644	0.955
Administration Costs	(0.555)	(0.867)
Other Operating Income/Expenditure (net)	(0.002)	-
Net Operating Profit / (Loss)	0.088	0.088
Interest Receivable / Payable (net)	0.011	-
Corporation Tax	(0.024)	0.022
Net Profit	0.075	0.066

Statement of Financial Position	2024/25	2023/24
	£'m	£'m
Long Term Assets	0.004	0.008
Current Assets	0.469	1.122
Current Liabilities	(0.265)	(0.604)
Long Term Liabilities	-	-
Net Assets	0.208	0.525
Shareholdings	-	-
Retained Reserves	0.208	0.525
Equity	0.208	0.525

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Finance Sub-Committee

10 September 2025

Medium Term Financial Planning Assumptions - Update (Finance Sub Committee)

**Report of: Ashley Hughes, Executive Director of Resources,
Section 151 Officer**

Report Reference No: FSC/07/25-26

Ward(s) Affected: Not applicable

For Decision or Scrutiny: Both

Purpose of Report

- 1 This report is an update paper, following the June Finance Sub Committee meeting and also the Working Group session in August, to further assist with development of the Medium-Term Financial Strategy (MTFS) 2026 to 2030.
- 2 The paper sets out the updated funding position since that time, including some sensitivity analysis on potential funding and spend scenarios.

Executive Summary

- 3 The Medium-Term Financial Strategy (MTFS) for Cheshire East Council for the four years 2025/26 to 2028/29 was approved by full Council on 26 February 2025.
- 4 The MTFS is underpinned by a set of assumptions around income, expenditure and core funding that result in a 4-year position. The budget could only be balanced for the 2025/26 financial year by use of Exceptional Financial Support (EFS) by way of a capitalisation direction. This is not sustainable in the medium to long term and needs to be addressed urgently for the Council to be financially sustainable. The gaps forecast in later years must be addressed as part of the business planning

process this year, as well as the Council learning to live within its means by delivering all savings and containing approved growth within 2025/26, otherwise there will be increased pressures in future years and preparing a balanced budget/ MTFS will continue to be challenging.

- 5 Since the Sub-Committee received the last budget assumptions report in June 2025 there have been further changes identified, and details are set out in the main section of the report. These have been presented in a sensitivity analysis format to allow members to see the impact of these forecast changes from an optimistic, base and pessimistic viewpoint.
- 6 These revised budget assumptions were reviewed by a Sub-Committee Working Group on 19 August 2025.
- 7 Also on the agenda for this Finance Sub Committee meeting is the First Financial Review 2025/26 report. There have been a range of possible budget shortfalls noted in this report and work is ongoing to check for possible recurring pressures that will also need to be factored into the medium term budget process.

RECOMMENDATIONS

The Finance Sub Committee is asked to:

1. Note the updated budget assumptions for the period 2026/27 to 2029/30 including sensitivity analysis.
2. Work with officers and members to bring forward further budget change proposals to assist with presenting a balanced budget for 2026/27 to the Corporate Policy Committee for consultation in November 2025.
3. Recommend to Corporate Policy Committee to delegate to the S151 Officer the permission to continue dialogue with MHCLG on the continued use of Exceptional Financial Support over the medium term.

Background

- 8 The Medium-Term Financial Strategy (MTFS) for Cheshire East Council for the four years 2025/26 to 2028/29 was approved by full Council on 26 February 2025.
- 9 As a reminder, Table 1 below sets out the revenue budget estimates for the four years from 2025/26 to 2028/29 as at February 2025.

Table 1: Summary position for 2025/26 to 2028/29	Approved Net Budget 2025/26 £m	Estimated Net Budget 2026/27 £m	Estimated Net Budget 2027/28 £m	Estimated Net Budget 2028/29 £m
Adults & Health	159.4	157.2	158.8	160.2
Children & Families	97.3	97.2	97.0	96.8
Corporate Policy	42.8	47.2	49.1	50.6
Economy & Growth	28.4	29.1	29.6	29.9
Environment & Communities	45.7	49.0	50.0	56.7
Highways and Transport	16.9	17.1	17.1	17.2
Council Wide Transformation savings	-13.5	-34.2	-45.2	-45.2
Total Service Budgets	377.1	362.6	356.3	366.1
<i>CENTRAL BUDGETS:</i>				
Capital Financing	35.0	38.8	41.9	43.2
Flexible use of Capital Receipts	-1.0	-1.0	-1.0	-1.0
Bad Debt Provision (change)	-0.1	-0.1	-0.1	-0.1
Contingency Budget	16.0	30.9	42.8	55.7
Risk Budget	0.0	3.8	2.0	0.8
Pension adjustment	-0.7	-0.7	-0.7	-0.7
Use of (-) / Top up (+) Reserves	1.3	5.0	8.9	8.9
Total Central Budgets	50.5	76.6	93.7	106.8
TOTAL: SERVICE + CENTRAL BUDGETS	427.6	439.3	450.0	473.0
<i>FUNDED BY:</i>				
Council Tax	-307.3	-325.6	-345.0	-365.5
Business Rate Retention Scheme	-57.1	-57.1	-57.1	-57.1
Revenue Support Grant	-0.8	-0.8	-0.8	-0.8
Specific Unring-fenced Grants	-37.1	-34.1	-34.1	-34.1
TOTAL: FUNDED BY	-402.4	-417.7	-437.1	-457.6
Exceptional Financial Support - Capitalisation Directi	-25.3			
Funding Position (+shortfall)	0.0	21.6	13.0	15.4

10 The table above highlights the fact that the Council continued to face a significant four-year funding gap at this time and was only able to balance in 2025/26 with the use of EFS. There continues to be the requirement to increase general reserves to more appropriate levels, to support the future financial sustainability of the Council and the above four-year budget built this level to £20m.

Indicative budget envelope for 2026/27 – Fair Funding Reforms

11 The Fair Funding Review 2.0 is a major government consultation launched in June 2025 to reform how funding is allocated to local authorities in England. It aims to replace the outdated and opaque system with a more transparent, needs-based approach starting from the 2026/27 financial year, covering the 2026–2029 Spending Review period. Core components of the reform include:

- **Relative Needs Formula (RNF):**
 - Assesses local demand for services.
 - Includes service-specific formulas for adult social care, children’s services, highways, fire services, etc.

- Resource adjustment:
 - Evaluates council tax revenue-raising capacity using a notional average tax rate.
 - Business Rates Retention:
 - Long-term reforms to improve alignment with local needs.
 - Grant simplification:
 - Moves toward fewer, more consolidated grants.
 - Reduces competitive bidding and reporting burdens.
- 12 Funding changes will be introduced gradually over three years (2026–2029). Funding floors will limit losses for councils facing reductions and it is anticipated that by 2028/29, allocations will fully reflect the new needs-based formula.
- 13 The latest consultation ran from 20 June to 15 August 2025 and the Cheshire East response can be found [here](#).
- 14 Final funding allocations will be confirmed in the Local Government Finance Settlement which is due to be received in November or December 2025.
- 15 The estimated impact for Cheshire East is shown in Table 2 below and has been calculated in conjunction with our financial advisors, Pixel Financial Management. The estimated increase in the net funding envelope is £16.9m but this is tempered by a reduction in ringfenced grants for Adult Social Care of c.£6.3m resulting in a net betterment of £10.6m for 2026/27 compared to 2025/26 funding levels (excluding council tax increases).
- 16 The government assumes councils will increase council tax by up to 3% annually under the core referendum principle and an additional 2% precept for adult social care is also assumed. This totals a 4.99% annual increase in council tax for most authorities. To assess councils' revenue-raising capacity, the government uses a modelled "notional" council tax rate based on the average rate across all councils. This is used to calculate how much funding councils could raise if they set their tax rate at the national average. This approach supports "full equalisation", meaning funding is adjusted so that councils with lower tax bases receive more central government support.
- 17 The government plans to account for projected increases in council tax rates over the three-year period. However, it will not adjust for changes in council tax bases (i.e. the number of properties), which could disadvantage fast-growing areas

- 18 The current assumption in the last MTFS for Cheshire East Council is that council tax is increased by the maximum 4.99% and this assumption is unchanged in the scenarios set out below.

Finance Sub Committee Working Group

- 19 The working group met on 19 August 2025 and covered the following items –
- MTFS set at full Council – Review of Best Value Notice and LGA Assurance Panel implications
 - Updated assumptions and revised MTFS (see Table 2 below)
 - “What the Commissioners might do?”
 - Timeline for business cases
- 20 All Committee chairs have also been presented with this information at a separate session.
- 21 Members of the working group and chairs of each committee have been tasked with working with their corresponding political groups to formulate further budget change proposals that could be put forward for consideration to assist with the overall position over the medium term and specifically with a view to balancing the budget for 2026/27.

Budget assumption updates – base scenario

- 22 There has been further refinement to some of the assumptions and resulting values since the MTFS approved in February 2025 (Table 1). These change the overall funding position for 2026/27 onwards as per Table 2 below. Updates include:
- Adding transformation pump priming budget for 2026/27 of £15m (plus a further £5m in 2027/28, totalling £20m over 2 years) to deliver the remaining transformation programme planned savings, both service specific and cross council, over the medium term.
 - Adding Children’s transformation pump priming to the contingency budget for 2026/27 of £10m (plus a further £5m in 2027/28 and 2028/29, totalling £20m over 3 years). This is required as a result of the Ofsted inspection on Children’s services to move from a rating of Inadequate to Good.
 - Additional £5m for Children’s and Adult Social Care demographic growth added incrementally every year.
 - The inclusion of the Fair funding review initial estimates including increased growth in the Adults budget to offset the forecast reduction in ringfenced grant now rolled into the core funding envelope total.

- Pay inflation has been moved out of committee budgets until the pay increase agreed for future years. Plus the rate of inflation for pay has been increased to 3.5% pa from 2.5% pa to reflect current trends.
- New homes forecast estimate increased from the MTFS value of 1,800 up to 1,950 in line with Planning assumptions.
- A further year of top up to General Fund at £5m has been added to 2029/30 to reach a £25m General Fund balance by the end of medium term.
- Capital programme review to reduce the borrowing associated with the current MTFS planned programme by a third.
- Reduction in the bad debt provision by a targeted £1m for 2026/27.
- The risk central budget planned from 2026/27 as shown in Table 1 has been consumed within the contingency budget to create one fund.

- 23 The additional growth figures added for Adults, Children and cross council transformation are still under review and will be refined before the final budget in February 2026. The assumptions have been made to recognise that social care front line services cannot be cash flat over the medium term, nor can necessary improvements be made without substantial pump priming to adequately resource any cost of change.
- 24 Over time the aspiration is to have mature demand management strategies within Adult and Children's social care through early help and prevention services for example to help manage future growth.

Table 2: Base Scenario position for 2026/27 to 2029/30	Approved Budget 2025/26	Estimated Net Budget 2026/27	Estimated Net Budget 2027/28	Estimated Net Budget 2028/29	Estimated Net Budget 2029/30
	£m	£m	£m	£m	£m
Adults & Health	159.4	167.4	172.8	178.1	188.1
Children & Families	97.3	101.1	104.8	108.3	118.3
Corporate Policy	42.8	45.8	46.1	46.0	46.0
Economy & Growth	28.4	28.7	28.7	28.6	28.6
Environment & Communities	45.7	47.6	47.2	52.5	52.5
Highways and Transport	16.9	16.9	16.9	16.8	16.8
Council Wide Transformation savings	-13.5	-34.2	-45.2	-45.2	-45.2
Transformation pump priming	0.0	15.0	5.0	0.0	0.0
Total Service Budgets	377.1	388.4	376.2	385.1	405.1
<i>CENTRAL BUDGETS:</i>					
Capital Financing	35.0	35.0	37.6	38.9	38.7
Flexible use of Capital Receipts	-1.0	-10.0	-5.0	-1.0	-1.0
Bad Debt Provision (change)	-0.1	-1.0	-0.1	-0.1	-0.1
Contingency Budget	16.0	44.7	49.7	61.5	69.5
Pay inflation	0.0	10.2	18.4	26.7	35.1
Pension adjustment	-0.7	-0.7	-0.7	-0.7	-0.7
Use of (-) / Top up (+) Reserves	1.3	5.0	8.9	8.9	5.0
Total Central Budgets	50.5	83.1	108.9	134.3	146.5
TOTAL: SERVICE + CENTRAL BUDGETS	427.6	471.5	485.1	519.4	551.6
<i>FUNDED BY:</i>					
Council Tax	-307.3	-326.3	-345.8	-366.3	-388.1
Business Rate Retention Scheme	-57.1	-47.1	-46.8	-46.9	-47.0
Revenue Support Grant	-0.8	-63.9	-79.8	-85.3	-86.2
Specific Unring-fenced Grants + DAMPING	-37.1	-0.9	2.3	3.9	-0.9
TOTAL: FUNDED BY	-402.4	-438.2	-470.1	-494.6	-522.2
Exceptional Financial Support - Capitalisation Directi	-25.3				
Funding Position (+shortfall)	0.0	33.3	15.0	24.8	29.4

25 There are various other potential changes that may improve or worsen this position further and two further optimistic/pessimistic case scenarios are set out in Tables 3 and 4 below.

Budget assumption updates – optimistic scenario

26 The optimistic ambition scenario uses the base scenario in Table 2 and then includes the following additional assumptions:

- Reduced transformation pump prime funding to +£10m in 2026/27 in line with the budgeted use of capital receipts.
- Increase new homes predication to +1.2% taxbase growth for 2026/27. This would equate to a total of 2,350 new homes which is an increase of 400 homes compared to the base scenario position of 1,950.
- Further capital review to reduce the borrowing associated with the current MTFs planned programme by 50% rather than the 20% reduction included in the base scenario in Table 2.
- A standard vacancy factor of 5% has been deducted from base service budgets.

Table 3: Optimistic Scenario position for 2026/27 to 2029/30	Revised Budget 2025/26 £m	Estimated Net Budget 2026/27 £m	Estimated Net Budget 2027/28 £m	Estimated Net Budget 2028/29 £m	Estimated Net Budget 2029/30 £m
Adults & Health	159.4	165.1	170.4	175.7	185.7
Children & Families	97.3	99.3	102.9	106.5	116.5
Corporate Policy	42.8	44.3	44.7	44.5	44.5
Economy & Growth	28.4	28.0	27.9	27.8	27.8
Environment & Communities	45.7	46.0	45.5	50.9	50.9
Highways and Transport	16.9	16.7	16.7	16.6	16.6
Council Wide Transformation savings	-13.5	-34.2	-45.2	-45.2	-45.2
Transformation pump priming	0.0	10.0	5.0	0.0	0.0
Total Service Budgets	377.1	375.1	368.0	376.9	396.9
<i>CENTRAL BUDGETS:</i>					
Capital Financing	35.0	34.5	36.7	37.8	37.5
Flexible use of Capital Receipts	-1.0	-10.0	-5.0	-1.0	-1.0
Bad Debt Provision (change)	-0.1	-1.0	-0.1	-0.1	-0.1
Contingency Budget	16.0	44.7	49.7	61.5	69.5
Pay inflation	0.0	10.2	18.4	26.7	35.1
Pension adjustment	-0.7	-0.7	-0.7	-0.7	-0.7
Use of (-) / Top up (+) Reserves	1.3	5.0	8.9	8.9	5.0
Total Central Budgets	50.5	82.6	108.0	133.1	145.3
TOTAL: SERVICE + CENTRAL BUDGETS	427.6	457.7	476.0	510.0	542.1
<i>FUNDED BY:</i>					
Council Tax	-307.3	-327.0	-347.5	-369.2	-392.4
Business Rate Retention Scheme	-57.1	-47.1	-46.8	-46.9	-47.0
Revenue Support Grant	-0.8	-63.9	-79.8	-85.3	-86.2
Specific Unring-fenced Grants + DAMPING	-37.1	-0.9	2.3	3.9	-0.9
TOTAL: FUNDED BY	-402.4	-438.9	-471.8	-497.5	-526.5
Exceptional Financial Support - Capitalisation Directi	-25.3				
Funding Position (+shortfall)	0.0	18.9	4.2	12.5	15.6

27 Exceptional Financial Support was used to support the balancing of the budget for 2025/26. Finance Sub Committee are being asked to recommend to Corporate Policy Committee that delegation be approved to allow the S151 Officer permission to continue dialogue with MHCLG on the continued use of Exceptional Financial Support over the medium term on a reducing basis to allow the transformation programme time to deliver on scaling down the budget to enable the authority to live within the future forecast funding envelopes.

Budget assumption updates – pessimistic scenario

28 The pessimistic ambition scenario uses the base scenario in Table 2 and then includes the following additional assumptions:

- As part of this scenario modelling we have taken a “what if” approach to the delivery of the transformation programme savings by reducing the savings deliverable by 50% and rephasing the over the final year of the MTFs.
- Additional pay inflation added to increase the rate to 5% per annum (up from 3.5%).

- Remove all top ups to General Fund reserves currently forecast.
- Increase to the budgets set aside to manage potential National Living Wage increases within provider costs. This moves towards a Real Living Wage value for these costs.
- Non-pay budgets increased by 0.5% to factor in further inflationary pressures specifically within premises, transport and supplies and service budgets.
- The current year net forecast over spend of £3.1m is assumed to continue as a base pressure into 2026/27.

Table 4: Pessimistic Scenario position for 2026/27 to 2029/30	Revised Budget 2025/26 £m	Estimated Net Budget 2026/27 £m	Estimated Net Budget 2027/28 £m	Estimated Net Budget 2028/29 £m	Estimated Net Budget 2029/30 £m
Adults & Health	159.4	171.5	178.1	185.0	194.1
Children & Families	97.3	102.4	106.4	110.3	120.1
Corporate Policy	42.8	45.8	46.1	46.0	46.0
Economy & Growth	28.4	28.8	28.8	28.6	28.6
Environment & Communities	45.7	47.6	47.2	52.5	52.5
Highways and Transport	16.9	17.0	17.0	16.9	16.9
Council Wide Transformation savings	-13.5	-16.7	-20.7	-23.9	-26.2
Transformation pump priming	0.0	15.0	5.0	0.0	0.0
Total Service Budgets	377.1	411.3	407.9	415.6	432.0
<i>CENTRAL BUDGETS:</i>					
Capital Financing	35.0	35.0	37.6	38.9	38.7
Flexible use of Capital Receipts	-1.0	-10.0	-5.0	-1.0	-1.0
Bad Debt Provision (change)	-0.1	-1.0	-0.1	-0.1	-0.1
Contingency Budget	16.0	52.1	57.3	69.0	77.0
Pay inflation	0.0	13.8	25.6	37.5	49.5
Pension adjustment	-0.7	-0.7	-0.7	-0.7	-0.7
Use of (-) / Top up (+) Reserves	1.3	0.0	3.9	3.9	0.0
Total Central Budgets	50.5	89.2	118.6	147.6	163.4
TOTAL: SERVICE + CENTRAL BUDGETS	427.6	500.5	526.5	563.2	595.4
<i>FUNDED BY:</i>					
Council Tax	-307.3	-326.3	-345.8	-366.3	-388.1
Business Rate Retention Scheme	-57.1	-47.1	-46.8	-46.9	-47.0
Revenue Support Grant	-0.8	-63.9	-79.8	-85.3	-86.2
Specific Unring-fenced Grants + DAMPING	-37.1	-0.9	2.3	3.9	-0.9
TOTAL: FUNDED BY	-402.4	-438.2	-470.1	-494.6	-522.2
Exceptional Financial Support - Capitalisation Direct	-25.3				
Funding Position (+shortfall)	0.0	62.3	56.4	68.6	73.2

Budget assumption - Devolution

- 29 In an announcement made on 17 July 2025, the government confirmed that Cheshire and Warrington has passed the necessary statutory tests and can continue work on securing a devolution agreement for the area.
- 30 The government also confirmed that, subject to the consent of all three councils, Cheshire and Warrington are able to establish a Mayoral Combined Authority early in 2026 and move the Mayoral election from May 2026 to May 2027.

- 31 Given the authority is still in the early stage of development plans there are no financial implications as a result of devolution included in the budget assumptions within this paper.

Next steps and planned approach

- 32 The Council will continue to review its MTFS and budget reductions programme going forward. The assumptions included within this report will be refreshed in October to take account of available information on Government funding decisions as well as the macro economic environment, and reported as part of the budget consultation in November. These impacts will again be profiled into optimistic and pessimistic scenarios, to create a range of potential budget gaps to ensure prudence in budget setting.
- 33 For 2026/27, work has been undertaken to create a longlist of options for budget reduction identification. In the approach taken, the Council will identify shorter-term horizon options to support 2026/27 alongside the longer-term transformational options for later years.
- 34 Over the period September to November, these proposals will be further developed to ensure robust delivery plans are in place and work will commence, with a view to maximising the full year effect of delivery in 2026/27. Priority will be placed on income maximisation across all service areas to reduce the burden on expenditure reductions, however there will be a need for efficiencies in costs alongside a genuine requirement to invest in transformation where the return on investment delivers long-term improvements in outcomes for residents in line with the Cheshire East Plan alongside recurrent reductions in costs that support the MTFS.
- 35 The draft budget proposals will then be presented to Corporate Policy Committee at the end of October for consultation and engagement both online and in person sessions with various stakeholders. This will likely be prior to the Provisional Local Government Finance Settlement so would be updated with changes as a result of those announcements.
- 36 Appendix 1 contains a reminder of the budget setting and transformation combined timeline as presented to Finance Sub Committee in June 2025.

Consultation and Engagement

- 37 The annual business planning process involves engagement with local people and organisations. Local authorities have a duty to consult on their budget with certain stakeholder groups and in Cheshire East we include the Schools Forum as well as business rate payers. In addition, the Council chooses to consult with other stakeholder groups. The Council continues to carry out stakeholder analysis to identify the different groups involved in the budget setting process, what information they need from

us, the information we currently provide these groups with, and where we can improve our engagement process.

Reasons for Recommendations

- 38 The Finance Sub-Committee co-ordinates the management and oversight of the Council's finances, performance and corporate risk management arrangements. The Sub-Committee will make recommendations to the Corporate Policy Committee regarding the development of the Medium-Term Financial Strategy and the setting and monitoring of the capital and revenue budgets in accordance with the Cheshire East Plan and the Policy Framework.
- 39 This report enables the Committee to understand the assumptions underpinning the current MTFs and changes since that time. The Working Group will continue to review the detail behind the assumptions and the Committee will be informed of any changes required to accurately develop a robust budget for the MTFs for 2026/27 and over the medium term.

Other Options Considered

- 40 Not applicable.

Option	Impact	Risk
Do nothing	Not an option as the council must legally set a balanced budget for the coming financial year	The Council would be acting unlawfully if budgets are not aligned to available resources

Implications and Comments

Monitoring Officer/Legal/Governance

- 41 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.
- 42 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.

- 43 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.
- 44 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.
- 45 This report provides an update on progress towards the setting of the 2026/27 budget.
- 46 It also provides updates and comments regarding the Council's use of 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

- 47 The current financial assumptions and timescales within this report provide up to date information on the Council's MTFs progress for the period 2026/27 to 2029/30, specifically aimed at setting the budget for 2026/27 which legally has to be completed by 11 March 2026. Further details are contained within the body of this report.

Human Resources

- 48 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

49 Financial risks are assessed and reported on a regular basis, and remedial action taken if required. Risks associated with the achievement of the 2025/26 budget and the level of general reserves were factored into the 2025/26 financial scenario, budget, and reserves strategy.

Impact on other Committees

50 All committees will work towards bringing forward budget change proposals to assist with the medium term financial strategy.

Policy

51 The Cheshire East Plan sets the policy context for the MTFs and the two documents are aligned. Any policy implications that arise from activities funded by the budgets that this report deals with will be dealt with in the individual reports to Members or Officer Decision Records to which they relate. This contributes to Commitment 3: An effective and enabling Council.

Equality, Diversity and Inclusion

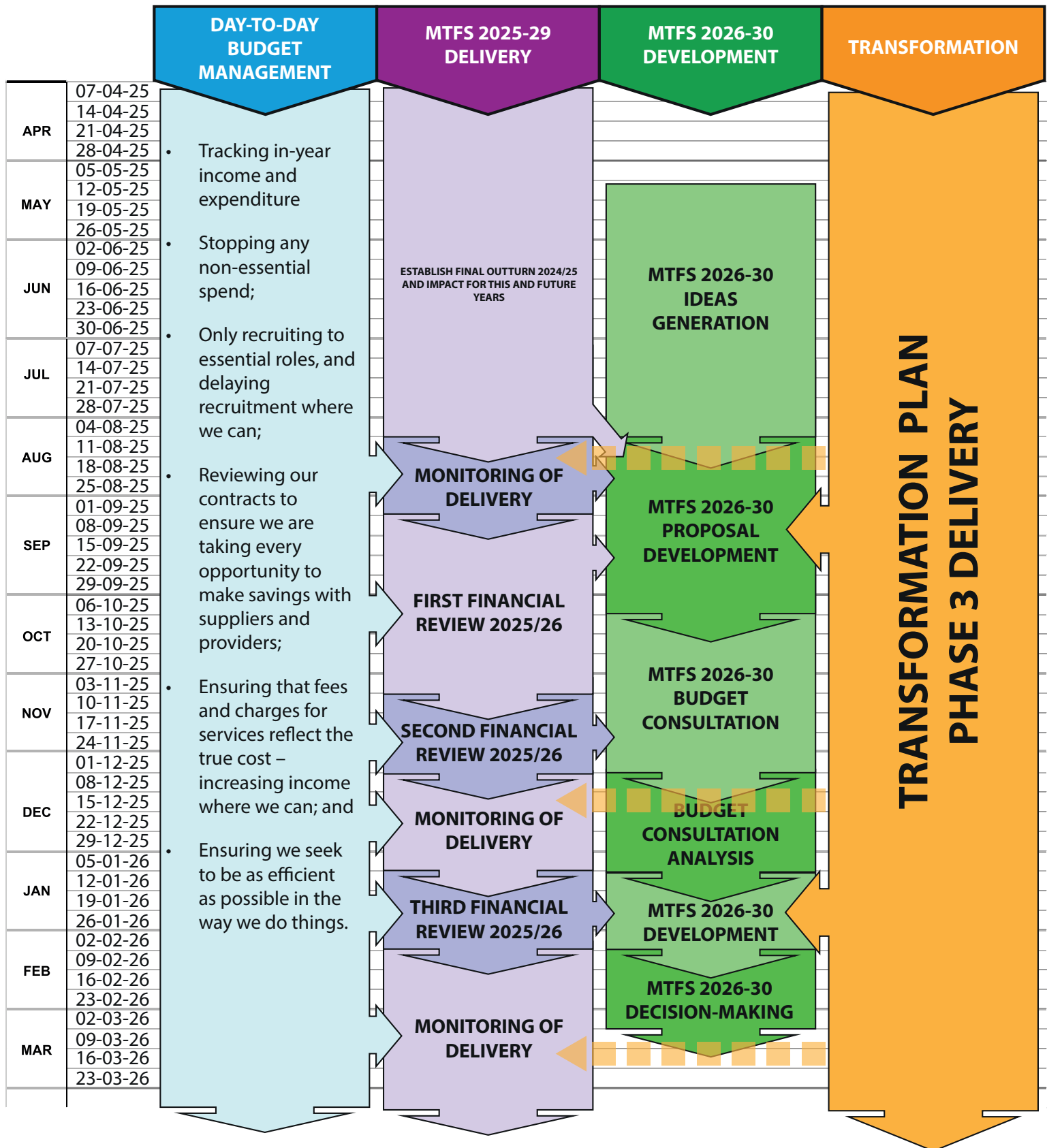
52 Any equality implications that arise from activities funded by the budgets that this report deals with will be dealt within the individual reports to Members or Officer Decision Records to which they relate.

Consultation

Name of Consultee	Post held	Date sent	Date returned
Statutory Officer (or deputy):			
Ashley Hughes	S151 Officer	Various dates up to and including 28/08/2025	28/08/2025
Kevin O'Keefe	Interim Monitoring Officer	28/08/2025	29/08/2025
Legal and Finance			
Julie Gregory	Legal Manager	28/8/2025	2/09/2025

Access to Information	
Contact Officer:	Chris Benham – Director of Finance Chris.benham@cheshireeast.gov.uk
Appendices:	Appendix 1 - Budget setting and transformation - combined timeline
Background Papers:	The following are links to key background documents: MTFS 2025-2029 Financial Review 1 2025/26

Budget setting and transformation - combined timeline



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Finance Sub Committee Work Programme 2025-26

Report Reference	Finance Sub-Committee	Title	Purpose of Report	Lead Officer	Consultation	Equality Impact Assessment	Part of Budget and Policy Framework	Exempt Item	Is the report for decision or scrutiny?
September 2025									
FSC/07/25-26	10/09/25	Medium Term Financial Planning Assumptions - Update (Finance Sub Committee)	To consider the update report on the development of the Medium-Term Financial Strategy 2026 to 2030	Executive Director of Resources and S151 Officer	No	No	Yes	No	Scrutiny
FSC/25/25-26	10/09/25	First Financial Review of 2025/26	To note and comment on the First Financial Review and Performance Position of 2025/26, including progress on policy proposals and material variances from the MTFS and (if necessary) approve Supplementary Estimates and Virements	Executive Director of Resources and S151 Officer	No	No	Yes	No	Scrutiny
FSC/09/25-26	10/09/25	Companies Draft Financial Statements 2024/25	The purpose of this report is to present the draft financial statements of Ansa Environmental Services Ltd and Orbitas Bereavement Services Ltd for the year 2024/25	Executive Director of Resources and S151 Officer	No	No	Yes	No	Scrutiny
FSC/10/25-26	10/09/25	ECW (Enterprise Cheshire & Warrington) First Financial Review 2025/26	To note and comment on the ECW (Enterprise Cheshire & Warrington)'s First Financial Review and Performance position of 2025/26.	Executive Director of Resources and S151 Officer	No	No	Yes	No	Scrutiny
FSC/31/25-26	01/09/25	Procurement Pipeline	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.	Executive Director of Resources and S151 Officer	No	No	No	No	Decision
November 2025									

Finance Sub Committee Work Programme 2025-26

FSC/11/25-26	03/11/25	Second Financial Review of 2025/26	To note and comment on the Second Financial Review and Performance position of 2025/26, including progress on policy proposals and material variances from the MTFs and (if necessary) approve Supplementary Estimates and Virements	Executive Director of Resources and S151 Officer	No	No	Yes	No	Scrutiny
FSC/12/25-26	03/11/25	Medium Term Financial Strategy Consultation 2026/27 - 2029/30	All committees are being asked to provide feedback in relation to their financial responsibilities as identified within the Constitution and linked to the budgets approved by the Finance Sub-Committee in 2025. Responses to the consultation would be reported to the Corporate Policy Committee to support that Committee in making recommendation to Council on changes to the current financial strategy	Executive Director of Resources and S151 Officer	No	No	Yes	No	Scrutiny
FSC/13/25-26	03/11/25	ECW (Enterprise Cheshire & Warrington) Second Financial Review 2025/26	To note and comment on the ECW (Enterprise Cheshire & Warrington)'s Second Financial Review and Performance position of 2025/26.	Executive Director of Resources and S151 Officer	No	No	Yes	No	Scrutiny
January 2026									

Finance Sub Committee Work Programme 2025-26

FSC/14/25-26	12/01/26 <i>(to be moved to 30 January 2025)</i>	Financial Management Code - In Year Update (Finance Sub Committee)	The purpose of the 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 the next steps	Executive Director of Resources and S151 Officer	No	No	Yes	No	Scrutiny
FSC/15/25-26	12/01/26 <i>(to be moved to 30 January 2025)</i>	Third Financial Review of 2025/26	To note and comment on the Third Financial Review and Performance position of 2025/26, including progress on policy proposals and material variances from the MTFS and (if necessary) approve Supplementary Estimates and Virements	Executive Director of Resources and S151 Officer	No	No	Yes	No	Scrutiny
FSC/16/24-25	12/01/26 <i>(to be moved to 30 January 2025)</i>	Medium Term Financial Strategy Consultation 2026/27 - 2029/30 Provisional Settlement Update	All Committees are being asked to provide feedback in relation to their financial responsibilities as identified in the Constitution and linked to the budgets approved by the Finance Sub Committee in 2025. Responses to the consultation would be reported to the Corporate Policy Committee in making recommendations to Council on changes to the current financial strategy. Finance Sub Committee will also receive an update on the Local Government Financial Provisional Settlement	Executive Director of Resources and S151 Officer	Yes	No	Yes	No	Scrutiny
FSC/17/25-26	12/01/26 <i>(to be moved to 30 January 2025)</i>	MTFS Strategies - Investment Strategy	To note and comment on the Council's Investment Strategy in light of the ongoing budget consultation document and to set out the Council's approach to managing investments in 2026/27	Executive Director of Resources and S151 Officer	No	No	Yes	No	Scrutiny

Finance Sub Committee Work Programme 2025-26

FSC/18/25-26	12/01/26 <i>(to be moved to 30 January 2025)</i>	MTFS Strategies - Treasury Management Strategy	The Treasury Management Strategy details the activities of the Treasury Management function in the forthcoming year 2026/27. To review the draft Treasury Management Strategy as part of the performance management framework	Executive Director of Resources and S151 Officer	No	No	Yes	No	Scrutiny
FSC/19/25-26	12/01/26 <i>(to be moved to 30 January 2025)</i>	MTFS Strategies - Capital Strategy	The Capital Strategy is a key document for the Council and forms part of the authority's integrated revenue, capital and balance sheet planning. It provides a high level of overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services. It also provides a framework within which the Council's capital investment plans will be delivered	Executive Director of Resources and S151 Officer	No	No	Yes	No	Scrutiny
FSC/20/25-26	12/01/26 <i>(to be moved to 30 January 2025)</i>	MTFS Strategies - Reserves Strategy	To provide information about the requirements to maintain financial reserves, and to provide statements on the types of reserves and current and predicted balances	Executive Director of Resources and S151 Officer	No	No	Yes	Yes	Scrutiny
FSC/22/25-26	12/01/26 <i>(to be moved to 30 January 2025)</i>	ECW (Enterprise Cheshire & Warrington) Third Financial Review 2025/26	To note and comment on the ECW (Enterprise Cheshire & Warrington)'s Third Financial Review and Performance position of 2025/26.	Executive Director of Resources and S151 Officer	No	No	Yes	No	Scrutiny
March 2026									
FSC/24/25-26	09/03/26	Service Budgets 2026/2027	The purpose of the report is to set out the allocation of budgets for 2026/27, for all Committees, following Council's approval of the Medium Term Financial Strategy in February 2024, as determined by Finance Sub	Executive Director of Resources and S151 Officer	No	No	Yes	No	Scrutiny

Finance Sub Committee Work Programme 2025-26

Briefing Reports/Reports for noting

Title	Purpose of Report	Lead Officer	Expected Circulation Date via the Members Hub
Local Government Pension Scheme and Cheshire Pension Fund Update - September 2025	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	Executive Director of Resources and S151 Officer	September 2025
Local Government Pension Scheme and Cheshire Pension Fund Update - December 2025	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	Executive Director of Resources and S151 Officer	January 2026
Local Government Pension Scheme and Cheshire Pension Fund Update - March 2025	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	Executive Director of Resources and S151 Officer	March 2026

Note: These reports will be circulated outside of committee meetings.

[Library folder - Reports for Noting - Reports for Noting | Cheshire East Council](#)

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OPEN

APPENDIX 3 – Not for publication by virtue of paragraph(s) 3 of Part 1 Schedule 12A of the Local Government Act 1972.

Finance Sub Committee**10 September 2025****Procurement Pipeline****Report of: Ashley Hughes, Executive Director of Resources (S151)****Report Reference No: FSC/31/25-26****Ward(s) Affected: All****For Decision****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 financial 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 in being an effective and enabling council.

Executive Summary

- 3 The report provides an overview of procurement activity across the council. This includes the pipeline of high value (over £1m) procurement activity, all contracts awarded since 1st April 2025, the number and reasons for waivers to the Contract Procedure Rules and the number of non-adherences to the Contract Procedure Rules.

RECOMMENDATIONS

The Finance Sub Committee is recommended to:

1. Approve the 14 pipeline projects in Appendix 1 column G as business as usual.
2. Note the reason for 12 waivers approved between 1st December 2024 and 31st July (18 in total in 2024/25 and 5 for 2025/26).
3. Note the contracts awarded since April 2025, Appendix 2.
4. Note that this paper be presented to the next meeting of the Audit and Governance Committee on 29 September 2025 for assurance with regards procurement waiver compliance and reporting.

Background

- 4 The sub-committee has responsibility for the oversight of procurement. Procurement is the process of acquiring goods, works or services from third parties. The process spans the whole commissioning cycle and is covered by the Procurement Act 2023 and the Provider Selection Regime for health services.
- 5 To ensure compliance with the Procurement Act, 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.
- 6 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](#).
- 7 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".
- 8 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 transparency the Sub-Committee has responsibility to oversee the procurement pipeline, this means members are sighted on all procurement activity and in addition specifically 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.
- 9 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 detailing the previous months spend and quarterly reports for contracts awarded, the 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 2025. The Council also complies with the Procurement Act 2023 and publishes all contracts above £25k on Find a Tender.

- 10 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.
- 11 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 12, 7 from 2024/25 and 5 for 2025/6 financial year. The waiver is set out in Part 2 of the agenda.

Waivers	2020 - 2021	2021- 2022	2022- 2023	2023- 2024	2024- 2025	2025 - 2026
	25	37	24	6	18	5

ID	Category	Contract Title	Contract Start Date	Contract Expiry Date	Contract Value	Provider(s)
108	D - Compatibility	Property Inspector Solution	19/10/2025	18/04/2026	£5,000.00	Destin Solutions
105	D - Compatibility	Learning Management System (LMS) and Authoring System	01/07/2025	30/06/2027	£85,656.56	Learning Pool Ltd
97	D - Compatibility	Accident Reporting Software System	01/09/2025	30/08/2028	£41,520.00	Acclaim Safety Systems Ltd
96	E - Knowledge	Safeguarding Adults Board Independent Chair	19/05/2025	18/05/2027	£24,000.00	Kevin Bennett
94	A - Emergency	Relationship Support Service	01/04/2025	31/03/2026	£15,000.00	Tavistock Relationships
93	C - Unique	CIPFA Finance Professional Competency Model	11/04/2025	10/07/2025	£60,000.00	CIPFA
91	A - Emergency	Strategic Communications Support	24/03/2025	30/09/2025	£100,000.00	Grayling Communications Ltd
85	C - Unique	Thinking Differently for Disadvantaged Learners Training Resources	04/02/2025	03/02/2030	£21,194.10	Challenging Education
79	H - Other	To supply, install and maintain advertising and non-advertising bus shelters within Cheshire East	12/01/2025	11/01/2027	£0.00	Clear Channel Uk Ltd
78	H - Other	Further Provision of Xmas Food Hampers	11/12/2024	01/02/2025	£66,000.00	Changing Lives Together
76	H - Other	Provision of Xmas Food Hampers	11/12/2024	01/02/2025	£44,000.00	Changing Lives Together
75	E - Knowledge	International Recruitment Partner	20/12/2024	19/12/2025	£95,000.00	Morgan Hunt

- 12 Any breach of, or non-adherence to, the Contract Procedure Rules is reported to the S151 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 0.

Non-Adherence	2020-2021	2021-2022	2022-2023	2023-2024	2024 - 2025	2025 - 2026
	3	3	4	1	3	0

Consultation and Engagement

- 13 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

- 14 To ensure compliance with the Procurement Act 2023, 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.
- 15 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.
- 16 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.
- 17 Waivers are pre-approved variations from the Contract Procedure Rules, and these form part of the procurement process.

Other Options Considered

- 18 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.

- 19 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/Governance

- 20 The Council's commercial legal team will work with procurement and seek to ensure that the Council's procurement activity complies with the Procurement Act 2023 and the Council's contract rules; and will look to advise on the appropriate form of contracts to be used.

Section 151 Officer/Finance

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

Human Resources

- 22 There are no direct implications for HR.

Risk Management

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

Impact on other Committees

- 24 This report will save service committees time in not reviewing business as usual expenditure over £1m.

Policy

- 25 New policies regarding the Procurement Act 2023, Contract Management and the roles and responsibilities.

Equality, Diversity and Inclusion

- 26 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.

- 27 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.

Consultation

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy) :</i>			
Ashley Hughes	S151 Officer	26/08/25	27/08/25
Kevin O'Keefe	Acting Monitoring Officer	26/08/25	27/08/25
<i>Legal and Finance</i>			
Julie Gregory	Head of Legal	18/08/25	18/08/25
Chris Benham	Director of Finance	18/08/25	18/08/25

Access to Information	
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 and Categorisations: PART 2
Background Papers:	None

Pipeline: Pipeline	Project Status	Estimated Contract start date	Estimated Contract Value	Department	Finance sub committee approval	Approval Required
Complex Needs	Forward plan	01/04/2027	£ 350,000,000.00	Integrated Commissioning		Adults Committee approval required - planned for mid year 2026
Accommodation with Care - Adults	Pre tender	01/04/2026	£ 315,000,000.00	Integrated Commissioning New Models of Care		Adults Committee approval required
Care at Home and Extra Care Housing	Pre tender	01/09/2026	£ 140,000,000.00	Integrated Commissioning New Models of Care		Adults Committee approved Jun 2025
Provision of a Managed Service for Temporary Agency Staff	Forward plan	01/04/2027	£ 60,000,000.00	Human Resources		
Fully Managed Service for Energy Supply (Electric and Gas)	Pre tender	01/04/2027	£ 60,000,000.00	Estates		Yes
Middlewich Eastern Bypass – Construction Phase	Pre tender	03/11/2025	£ 49,500,000.00	Highways		Highways Committee approval required
22 083 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 - September 25
CYP Supported Accommodation 16 – 25	Pre tender	01/04/2026	£ 24,700,000.00	Integrated Commissioning Children's		Childrens committee approval required
Enterprise Level ICT Corporate Solutions	Forward plan		£ 23,000,000.00			Yes
Integrated Sexual Health Service	Pre tender	01/10/2026	£ 17,500,000.00	Integrated Commissioning Thriving, Prevention and Complex		Adults Committee approval required - planned for Jan 2026
Domestic Energy Retrofit Works	Forward plan	01/01/2026	£ 12,000,000.00	Housing		Yes
Domestic Build Works	Forward plan	02/06/2026	£ 4,400,000.00	Housing	10/01/2024	
22 067 Enforcement Services (Bailiffs)	Forward plan	01/11/2026	£ 4,000,000.00	Customer Service		Yes
Construction Related Consultancy Services	Forward plan	29/11/2027	£ 3,500,000.00	Estates		Yes
HAF - Holiday Activity and Food Programme	Forward Plan	01/04/2026	£ 2,700,000.00	Family Help & Prevention		Childrens committee approval required - Nov 25
Domestic Abuse Safe Accommodation	Pre tender	01/04/2026	£ 1,250,000.00	Integrated Commissioning Children's		Children's and Families Committee September 25
End User Devices - Desktop Hardware	Forward plan	01/07/2025	£ 1,000,000.00	ICT Strategy		Yes
VCSFE Community Discharge Service	Pre tender	01/04/2026	£ 980,000.00	Communities and Integration		
Occupational Health Services	Forward plan	01/09/2026	£ 1,000,000.00	Human Resources		Yes
Lifelong Learning 2024/26	Modification	01/08/2025	£ 1,699,000.00	Childrens		Yes
Material Recovery Facilities	Pre-tender	01/04/2026	£ 5,000,000.00	Environmental Services		Yes
Sweeper Hire - Hire of 8 Sweepers (Various Makes /Models)	Pre-tender	01/10/2025	£ 1,400,000.00	Environmental Operations		Yes
Hire of Plant Equipment	Pre-tender	15/04/2026	£ 1,400,000.00	Environmental Operations		Yes
Provision of Lease Advisory Services	Pre-tender	01/10/2026	£ 30,000,000.00	Environmental Operations		Yes
Purchase of upto 12 Food Waste RCVs (Refuse Collection Vehicles)	Pre-tender	01/09/2025	£ 3,600,000.00	Environmental Operations		Yes
Purchase of upto 190,000 Kerbside Food Waste Caddies	Pre-tender	01/01/2026	£ 1,100,000.00	Environmental Operations		Yes
Supply of Liquid Fuels	Pre-tender	01/10/2026	£ 3,000,000.00	Environmental Operations		Yes
RCV Hire	Pre-tender	15/06/2025	£ 2,200,000.00	Environmental Operations		Yes
Hire of Light Commercial Vehicles to 3.5t	Pre-tender	01/10/2025	£ 1,000,000.00	Environmental Operations		Yes

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Contract Ref	Contract: Contract Name	Status	Supplier	Start Date	End Date	Awarded Value	Department
C2272	All-Age Drug and Alcohol Service	Active	Change, Grow, Live Services Limited	01/04/2025	31/03/2030	£ 27,689,625.67	Integrated Commissioning Thriving, Prevention and Complex
C4258	New 1FE Primary School at Kingsley Fields Nantwich - Main Contract	Active	Conlon Construction Limited	12/05/2025	30/07/2027	£ 7,965,000.00	Education
C3701	AI Transformation Platform	Active	ICS-AI Ltd	08/07/2025	07/07/2028	£ 6,334,206.00	ICT Strategy
C4638	Core Schools Budget Grant 2025-26	Active		01/04/2025	31/03/2026	£ 1,734,469.00	
C4265	Cumberland Arena Extension and Refurbishment - Construction Phase	Active	Manchester & Cheshire Construction Co Ltd	12/05/2025	12/02/2027	£ 2,805,731.33	Estates
C3120	24 063 - Level Access Showers	Active	A&K Building Services	01/04/2025	01/04/2027	£ 3,000,000.00	Housing
C4309	Supply of Bulk Fuels	Active	Standard Fuel Oils	01/04/2025	30/09/2026	£ 1,600,000.00	Environmental Services
C3312	Case Management and Finance systems Adults and Childrens	Active	LiquidLogic Limited	01/04/2025	31/03/2029	£ 4,179,988.02	Integrated Commissioning Thriving, Prevention and Complex
C4247	Legal Advice & Support	Active	Kingsley Napley LLP	01/04/2025	31/10/2025	£ 500,000.00	Children's Services
C4637	Supply or Supply & Install of Play Equipment (Framework)	Active		24/06/2025	20/06/2028	£ 2,500,000.00	Environmental Services
C4604	Wave 6 Pilot Skills Bootcamp in Fibre Engineering	Expired - S	Community Links Training & Enterprise Ltd	07/04/2025	16/05/2025	£ 64,800.00	Finance
C3310	GVH - District Heating Network - PM Services	Active	Robertson Capital Projects	12/08/2025	11/08/2026	£ 680,000.00	Economic Development
C4579	Wave 6 Pilot Skills Bootcamp in Drainage Operative	Active	Sysco Business Skills Academy	28/07/2025	15/08/2025	£ 49,200.00	Education
C4626	Wave 6 Pilot Skills Bootcamp in Multi-Utility Operative	Active	Back 2 Work Complete Training Limited	04/08/2025	22/08/2025	£ 42,000.00	
C4351	Supply, Fitting ,Maintenance and Management of Tyres	Active	Lodge Tyres	01/05/2025	31/03/2030	£ 2,200,000.00	Environmental Services
C4489	Wave 6 Skills Bootcamp in Launch into Digital Skills	Active	Extraordinary Collective	07/04/2025	31/12/2025	£ 323,400.00	Finance
C4343	PPI Agreements with Royal Mail	Active	Royal Mail	01/05/2025	30/04/2026	£ 400,000.00	Estates
C4571	Household Support Fund 7	Active		01/04/2025	31/03/2026	£ 400,000.00	Housing
C3745	Employment support for economically inactive people, (SPF Funding) E33	Active	Bloom Procurement Services Ltd	01/04/2025	31/03/2026	£ 397,544.16	Integrated Commissioning Children's
C3802	Flood and Coastal Erosion Risk Management Levy in the area of North West RFCC	Active	Environment Agency	01/04/2025	31/03/2026	£ 328,242.65	Infrastructure & Highways
C4376	Provision of Arboriculture Works	Active	Cornthwaite Tree Care Ltd	01/07/2025	30/06/2028	£ 920,000.00	Environmental Services
C4377	Provision of Arboriculture Works	Active	STS Contractors UK	01/07/2025	30/06/2028	£ 920,000.00	Environmental Services
C4375	Provision of Arboriculture Works	Active	Swift Tree and Arboricultural Services Limited	01/07/2025	30/06/2028	£ 920,000.00	Environmental Services
C4369	Provision of Arboriculture Works	Active	Hamps Valley Limited	01/07/2025	30/06/2028	£ 920,000.00	Environmental Services
C4383	Provision of Arboriculture Works	Active	Dryad Tree Specialists Ltd	01/07/2025	30/06/2028	£ 920,000.00	Environmental Services
C4341	Provision of Arboriculture Works (Framework)	Active		01/07/2025	30/06/2028	£ 920,000.00	Place
C4374	Skills bootcamp in HGV Driving	Active	Jon Mitchell Associates Ltd	01/04/2025	11/08/2025	£ 95,000.00	Finance
C2897	Housing Related Support 2024-5 - Lot 3 (South)	Active	Crewe YMCA	01/04/2025	31/03/2029	£ 1,125,000.00	Housing
C3311	Infection Prevention Control and Tuberculosis (TB) Service	Active	Cheshire & Wirral Partnership Nhs Foundation Trust	01/04/2025	31/03/2028	£ 797,979.00	Integrated Commissioning Thriving, Prevention and Complex
C4371	Skills bootcamp in House Development Operative	Active	SB Skills Solutions Ltd	07/04/2025	19/08/2025	£ 85,956.00	Finance
C4629	Wave 6 Skills Bootcamp in Health and Social Care MAPS	Active	"Empeiria Training Limited	05/05/2025	30/01/2026	£ 168,000.00	Finance
C4684	Wave 6 Pilot Skills Bootcamp in Electrification & Hydrogen	Active	Verciti Ltd	01/07/2025	31/08/2025	£ 36,000.00	Finance
C4495	Alpha Parking Training	Active	Alpha Parking Ltd	21/07/2025	14/08/2025	£ 17,675.00	Human Resources
C4606	Wave 6 Pilot Skills Bootcamp in Health and Social Care	Active	Xyrius Training Ltd	29/07/2025	07/11/2025	£ 51,160.00	Finance
C4615	Wave 6 Pilot Skills Bootcamp in Project Management with Digital Transformation	Active	The Skills Network Limited	02/06/2025	15/09/2025	£ 45,000.00	Finance
C4613	Wave 6 Pilot Skills Bootcamp in Air & Ground Source Heat Pumps	Active	Warrington & Vale Royal College	02/06/2025	31/07/2025	£ 28,000.00	Finance
C4280	Electoral Registration Canvass Postage	Active	Royal Mail	30/07/2025	01/12/2025	£ 55,000.00	Governance and Democratic Services
C4357	Skills Bootcamp in Air source Heat Pump Installation and Design	Active	Staffordshire Training Services	05/05/2025	12/12/2025	£ 94,800.00	Finance
C4342	Outdoor 2025 summer event	Active	Wild In Art Limited	19/07/2025	07/09/2025	£ 25,000.00	Arts and Leisure Services
C4365	Skills Bootcamp in Forest and Arb Skills	Active	Reaseheath College	09/06/2025	11/08/2025	£ 24,591.72	Finance
C3717	Your Bus Journey 2025	Active	Transport Focus	30/01/2026	30/03/2026	£ 24,500.00	Strategic Transport and Parking
C3714	Digital Delivery Programme Consultant	Active	Bloom Procurement Services Ltd	01/05/2025	31/03/2026	£ 132,000.00	ICT Strategy
C3699	IADM Consultant	Active	Bloom Procurement Services Ltd	01/04/2025	31/03/2026	£ 133,525.00	ICT Strategy
C4367	Hong Kong British Nationals (Overseas) Welcome Programme provision	Active	Cheshire, Halton & Warrington Race & Equality Cen	15/07/2025	31/03/2026	£ 100,000.00	Education
C4614	Wave 6 Pilot Skills Bootcamp in Advanced Aesthetic Treatments	Active	MIY Training	08/09/2025	24/11/2025	£ 32,000.00	Finance
C3552	P564 Revs & Bens Offsite Processing	Active	Bloom Procurement Services Ltd	01/04/2025	31/10/2026	£ 197,718.32	Revenues and Benefits
C4634	Wave 6 Pilot Skills Bootcamp in DEA Retrofit Assessor	Active	Retrofit Academy CIC	16/06/2025	06/10/2025	£ 40,000.00	Finance
C4624	Wave 6 Pilot Skills Bootcamp in DEA Retrofit Assessor	Active	Retrofit Academy CIC	16/06/2025	06/10/2025	£ 40,000.00	Education
C4625	Wave 6 Pilot Skills Bootcamp in DEA Retrofit Coordinator	Active	Retrofit Academy CIC	16/06/2025	06/10/2025	£ 40,000.00	Education
C4361	Skills Bootcamp in Advanced Overhead Line Electrification Construction	Active	Akona Limited	01/04/2025	24/11/2025	£ 78,480.00	Finance
C4250	Vehicle and Plant replacement	Active	Lookers	07/04/2025	30/09/2025	£ 57,000.00	Culture and Tourism
C3724	P575 Adults, Children's & Public Health (ACPH)	Active	Bloom Procurement Services Ltd	01/04/2025	31/03/2026	£ 109,865.00	ICT Strategy
C3803	P580 ICT SharePoint/Integration Consultant 2025-26	Active	Bloom Procurement Services Ltd	01/04/2025	30/09/2025	£ 53,550.00	ICT Services
C4612	Wave 6 Pilot Skills Bootcamp in Data Analysis	Active	Warrington & Vale Royal College	02/06/2025	31/10/2025	£ 42,000.00	Finance

C4590	Garden Village at Handforth Development Surveyor - Delivery & Commerci	Active	Bloom Procurement Services Ltd	01/07/2025	31/12/2026	£ 150,000.00	Economic Development
C3723	P574 Adult, Children and Public Health (ACPH) Project Management Consultancy	Active	Bloom Procurement Services Ltd	01/04/2025	27/03/2026	£ 97,500.00	ICT Strategy
C4652	Holiday Activities and Food (HAF) Programme 2025/26	Active	Adv4nce Group Ltd	08/07/2025	31/03/2026	£ 72,300.00	Family Help and Prevention
C4322	MIY training company - Wave 6 Pilot skills bootcamp in Nail Technology Grant	Active	MIY Training	09/09/2025	20/01/2026	£ 31,250.00	Education
C4373	Skills Bootcamp in Smart to Solar	Active	Cheshire College South and West	01/04/2025	31/07/2025	£ 30,800.00	Finance
C4781	Cultural Framework Grant	Active		30/04/2025	29/04/2026	£ 90,280.00	Culture and Tourism
C2492	Parking Enforcement Software	Active	UnityFive Ltd	01/07/2025	30/06/2028	£ 270,000.00	Strategic Transport and Parking
C3816	CIPFA Finance Professional Competency Model	Active	CIPFA Business Ltd	16/04/2025	31/10/2025	£ 50,000.00	Finance
C3601	Learning Management System	Active	Learning Pool Ltd	01/07/2025	30/06/2026	£ 85,538.56	Human Resources
C3713	Digital E2E Solution & Delivery Consultant	Active	Bloom Procurement Services Ltd	01/04/2025	31/03/2026	£ 83,421.00	ICT Services
C4321	MIY training company - Wave 6 Pilot skills bootcamp in Beauty Therapy Massage	Active	MIY Training	10/09/2025	04/02/2026	£ 31,250.00	Education
C4385	The supply of horticultural hand held equipment, tools and accessories	Active	Endura Group Ltd t/a Landscape Supply Company	23/05/2025	22/05/2027	£ 150,000.00	Environmental Services
C4603	Lot 1 Home To School Call Off - S71004	Active	Burland Day Trips and Tours Limited	01/09/2025	31/07/2030	£ 356,250.00	Strategic Transport and Parking
C4601	Lot 1 Home To School Call Off - S71061	Active	Burland Day Trips and Tours Limited	01/09/2025	31/07/2030	£ 356,250.00	Strategic Transport and Parking
C4599	Lot 1 Home To School Call Off - S71083	Active	Lakeside Coaches Ltd	01/09/2025	30/07/2030	£ 355,300.00	Strategic Transport and Parking
C4320	Supply of Street Furniture for Crewe Pocket Parks	Active	Streetmaster (South Wales) Limited	12/05/2025	31/08/2025	£ 24,000.00	Environmental Services
C4735	Supply of Accessible Buses 3 x Accessible Buss	Active	Enterprise-Rent-A-Car	15/06/2025	14/06/2029	£ 280,000.00	Environmental Services
C4585	Former Royal Arcade, Landscaping Works NWCH SW PCSO	Active	Manchester & Cheshire Construction Co Ltd	17/06/2025	05/02/2026	£ 45,927.48	Estates
C4616	Wave 6 Pilot Skills Bootcamp in HGV Class 2 to Class 1 Conversion	Active	Jon Mitchell Associates Ltd	02/06/2025	25/08/2025	£ 16,500.00	Finance
C1073	SCE SQL/CIS CPS	Active	Insight Direct (UK) Ltd	01/06/2025	31/05/2028	£ 195,416.12	ICT Strategy
C4355	Skills Bootcamp in CAD for Construction	Active	House Builder XL Ltd T/A HBXL Building Software	06/05/2025	18/12/2025	£ 34,700.00	Finance
C3759	Vernon Primary School, Refurbishment & Remodelling Works - LVCS Lot 2 PCSO	Active	Manchester & Cheshire Construction Co Ltd	01/05/2025	26/03/2026	£ 52,688.64	Estates
C3758	Chelford CofE Primary School, Extension Works - LVCS Lot 2 PCSO	Active	Manchester & Cheshire Construction Co Ltd	02/05/2025	13/02/2026	£ 41,119.03	Estates
C4272	Broker Fees for Financial Instruments 2025/26	Active	Tradition UK Ltd	01/05/2025	31/03/2026	£ 50,000.00	Finance
C4290	Broker Fees for Financial Instruments 2025/26	Active	King & Shaxson Ltd	01/05/2025	31/03/2026	£ 50,000.00	Finance
C4291	Broker Fees for Financial Instruments 2025/26	Active	BGC Partners	01/05/2025	31/03/2026	£ 50,000.00	Finance
C4292	Broker Fees for Financial Instruments 2025/26	Active	Imperial Treasury Services Ltd	01/05/2025	31/03/2026	£ 50,000.00	Finance
C4289	Broker Fees for Financial Instruments 2025/26	Active	TP ICAP Markets Limited	01/05/2025	31/03/2026	£ 50,000.00	Finance
C3705	CCTV Fibre Optic	Active	British Telecom	01/04/2025	31/03/2026	£ 51,650.00	ICT Strategy
C4600	Lot 1 Home To School Call Off - S71191	Active	Ian Tomlinson T/a Tomlinson Travel	01/09/2025	31/07/2030	£ 247,950.00	Strategic Transport and Parking
C4512	Supply of Safety Surfacing	Active	Polytech Liquid Polymers	29/05/2025	28/05/2028	£ 150,000.00	Environmental Services
C3853	Automated Household Response Service	Active	Civica Election Services Limited	01/07/2025	01/12/2025	£ 18,000.00	Governance and Democratic Services
C4229	Litter picking at Manchester Eastern Link Road	Active	AMEY Limited	01/04/2025	31/08/2025	£ 18,000.00	Environmental Services
C3017	IT Health Checks and Cyber Security Consultancy	Active	Forfend Information Security Ltd	01/04/2025	31/03/2026	£ 40,882.50	ICT Services
C4602	Lot 1 Home To School Call Off - S71003	Active	Burland Day Trips and Tours Limited	01/09/2025	31/07/2030	£ 199,500.00	Strategic Transport and Parking
C4782	MCHT Falls Funding	Active	Mid Cheshire Hospitals NHS Foundation Trust	01/07/2025	30/06/2026	£ 38,893.00	Adult Safeguarding
C2944	Cloud Telephony	Active	Gamma Network Solutions Limited	01/07/2025	30/06/2028	£ 112,068.00	ICT Services
C3719	Modern Data Platform	Active	Simpson Associates Information Services Limited	14/05/2025	13/11/2025	£ 16,800.00	ICT Strategy
C4349	Supply of boots	Active		01/06/2025	31/05/2028	£ 100,000.00	Environmental Services
C4344	Oracle Program Technical Support Services	Active	Oracle Corporation UK Limited	20/05/2025	19/05/2026	£ 30,410.91	ICT Services
C3698	Public space CCTV maintenance	Active	Reflex Systems Ltd	01/05/2025	30/04/2028	£ 90,310.05	Regulatory Services
C4401	Legal Advice - Confidential Matter within Children's Services	Active	Weightmans Llp	15/05/2025	15/05/2026	£ 30,000.00	Legal
C4633	PAACE Toolkit Training	Active	RockPool Life C.I.C	22/07/2025	21/11/2025	£ 9,600.00	Resources
C4324	Weston Road Active Travel Bridge	Active	Network Rail Infrastructure Limited	24/04/2025	31/03/2026	£ 25,318.00	Highways
C4679	Christmas Presents at Tatton Park 2025	Active	Padgett Bros(A to Z) Ltd	01/11/2025	01/02/2026	£ 6,900.00	Estates
C3685	Emergency Panic Alarm System	Active	Anywhere Care Limited	01/06/2025	01/05/2026	£ 24,000.00	Integrated Commissioning Children's
C4347	Software Management System for Chargeable Garden Waste Scheme	Active	Bartec Municipal Technologies Ltd	21/07/2025	30/06/2028	£ 76,000.00	Environmental Services
C2939	Online Planning Policy Consultation Software	Active	JDi Solutions Ltd	01/04/2025	31/03/2029	£ 102,375.00	Planning
C4360	Skills Bootcamp in Business Management Skills for Construction firms	Active	House Builder XL Ltd T/A HBXL Building Software	05/05/2025	19/12/2025	£ 14,691.60	Finance
C4352	Skills Bootcamp in Estimating Skills for Construction	Active	House Builder XL Ltd T/A HBXL Building Software	05/05/2025	17/12/2025	£ 14,654.00	Finance
C4483	Park Lane School New Toilets & Classroom Refurbishment - PCSO	Active	Schofield and Sons Ltd	24/06/2025	30/04/2026	£ 20,257.50	Estates
C4608	Disability Adaptation Works (SR2007924)	Active	Lanemark Ltd T/A Carebase	06/06/2025	06/06/2026	£ 24,266.75	Housing
C4665	Top Team Development - CLT	Active	The Society Of Local Authority Chief Executives And	01/07/2025	30/09/2025	£ 6,000.00	Resources
C4734	Car Hire	Active	Days Rental	15/06/2025	14/06/2029	£ 96,000.00	Environmental Services
C4657	Holiday Activities and Food (HAF) Programme 2025/26	Active	St Marys Catholic primary school	08/07/2025	31/03/2026	£ 18,000.00	Family Help and Prevention

C4270	CIPFA Corporate Annual Subscription	Active	CIPFA Business Ltd	01/04/2025	31/03/2026	£	22,849.00	Finance
C4396	Kingsbourne 1FE New Build Primary School Stage 5-6 Lot 3	Active	Currie & Brown Uk Limited	14/07/2025	30/04/2026	£	17,921.25	Estates
C4316	Hire of Plant Equipment- West Park Parks and Grounds Team	Active	Northwest Plant Agri Limited	28/04/2025	27/04/2026	£	21,120.00	Environmental Services
C4515	Team Teach	Active	Team Teach	07/05/2025	06/09/2025	£	6,890.40	Cared for Children and Care Leavers
C3746	P577 Specialist Waste Advisor - Garden Village Handforth	Active	Bloom Procurement Services Ltd	01/04/2025	31/03/2027	£	40,500.00	Economic Development
C3636	Contract for the Provision of Genealogy Service	Active	Anglia Research Services Limited	09/09/2025	08/09/2030	£	100,000.00	Regulatory Services
C3720	Holiday Activity and Food Programme - Booking Platform	Active	EEQU Limited	01/04/2025	31/03/2028	£	58,624.95	Family Help and Prevention
C4231	Park Feasibility Studies	Active	Grounds Management Association	01/04/2025	31/03/2026	£	19,000.00	Environmental Services
C3632	Countryside Access Management Software (CAMS)	Active	Idox Software Limited	30/07/2025	29/07/2028	£	54,216.82	Culture and Tourism
C4668	a Local Electric Vehicle Infrastructure (LEVI) Concession Contract - Part 2	Active	Browne Jacobson Llp	24/06/2025	23/06/2026	£	18,000.00	Legal
C3756	Copyright Licensing Agency	Active	Copyright Licensing Agency	01/05/2025	31/03/2026	£	16,487.20	Communications
C4276	Disability Adaptation Works (SR2006812)	Active	Brenden Fern Limited	29/04/2025	28/04/2026	£	17,618.27	Housing
C4350	ACE Cultural Research Project - Devolution.	Active	Enterprise Cheshire & Warrington	01/06/2025	31/12/2025	£	10,000.00	Culture and Tourism
C4435	Supply of Outdoor Table Tennis Equipment	Active	HeBlad	02/06/2025	01/06/2026	£	16,860.00	Place
C4251	Citrix ADM Netscaler	Active	Phoenix Software Ltd	28/04/2025	27/04/2026	£	15,809.64	ICT Services
C4572	Provision of Weighbridge Service & calibration plan, Software Support,	Active	Weightron Bilanciai Ltd	30/07/2025	30/06/2027	£	30,000.00	
C4223	PSS Live Parks Inspection Software	Active	Public Sector Software Limited	01/04/2025	23/01/2026	£	12,865.00	Environmental Services
C4651	Holiday Activities and Food (HAF) Programme 2025/26	Active	ASM Sports Ltd	08/07/2025	31/03/2026	£	11,480.00	Family Help and Prevention
C4216	Relationship Support Service	Active	Tavistock Institute of Medical Psychology (The)	01/04/2025	31/03/2026	£	15,000.00	Children's Services
C4257	Leighton Academy SEN Unit	Active	Learning Partnership Academies Trust	02/04/2025	31/12/2026	£	25,629.09	
C3572	ModGov Meeting Agenda Software	Active	Civica UK Limited	01/04/2025	31/03/2027	£	27,330.00	Governance and Democratic Services
C4655	Holiday Activities and Food (HAF) Programme 2025/26	Active	Cedrus Crown Stars Ltd t/a ComputerXplorers Stoke	18/07/2025	31/03/2026	£	9,010.00	Family Help and Prevention
C4577	Hire and Erection of Scaffold at The Environmental Hub	Active	Cheshire East Scaffolding Limited	20/06/2025	19/06/2026	£	13,200.00	Environmental Services
C4209	Valley Park and Westminster Street Pocket Park Consultation	Active	Ice Creates Ltd	01/04/2025	01/03/2026	£	12,000.00	Environmental Services
C4580	Child Death Review (CDOP)	Active	Mid Cheshire Hospitals NHS Foundation Trust	01/04/2025	31/03/2026	£	13,069.00	
C3535	KS2 Teacher Assessment Moderation 2024/25: Standardisation and Training Process	Active	Lancashire County Council	16/06/2025	31/12/2025	£	7,500.00	Education Participation and Pupil Support
C4274	Safeguarding Adults Board Independent Chair	Active	Kevin Bennett	25/06/2025	25/06/2026	£	12,000.00	Adult Safeguarding
C4241	Provision of Fresh Produce, Baked Goods and Dairy Products for Oakencrough Cafe	Active	Ralph Livesey Ltd	01/04/2025	31/03/2026	£	12,000.00	Family Help and Prevention
C4389	Research in Practice- Adults	Active	National Children's Bureau	01/04/2025	31/03/2026	£	12,000.00	Human Resources
C4230	Play Area Inspections	Active	Dragon Play & Sports Ltd	01/04/2025	31/03/2026	£	11,988.00	Environmental Services
C3485	Corporate Shredding	Active	Shred Station	07/04/2025	06/04/2027	£	23,712.00	Procurement
C4277	Disability Adaptation Works (SR2001539)	Active	Broad Oak Properties Ltd	12/06/2025	11/06/2026	£	11,835.00	Housing
C4233	Service and Maintenance of Drains at The Environmental Hub	Active	John Howe Ltd	01/04/2025	31/03/2026	£	11,160.00	Environmental Services
C4267	Research in Practice Childrens	Active	National Children's Bureau	01/04/2025	31/03/2026	£	11,100.00	Human Resources
C4434	Environmental Hub, Waste Transfer Site Stage 3-5 - Lot 8	Active	Rsk Environment Ltd	28/05/2025	29/12/2025	£	6,377.72	Estates
C4418	Supply of 3x Excavators - lot 1	Active	F R Sharrock Ltd	01/04/2025	01/03/2032	£	74,000.00	Environmental Services
C4578	repair of Sherpa Brake Testa	Active		09/06/2025	01/06/2026	£	10,000.00	Environmental Services
C4494	Marketing Costs in relation to the disposal of Gawsworth No.1 H20 & H21 Pastures	Active	Fisher German LLP	09/05/2025	09/05/2026	£	9,850.00	Estates
C4654	Holiday Activities and Food (HAF) Programme 2025/26	Active	CA Alternative Futures Ltd	08/07/2025	31/03/2026	£	7,350.00	Family Help and Prevention
C4656	Holiday Activities and Food (HAF) Programme 2025/26	Active	Inspiring Animal Therapy CIC	18/07/2025	31/03/2026	£	6,400.00	Family Help and Prevention
C3804	Risk Assessment Training	Active	Calder Training & Consultancy Limited	02/04/2025	01/01/2026	£	7,080.00	Child in Need and Child Protection
C4403	Disability Adaptation Works (SR2008149)	Active	Broad Oak Properties Ltd	23/06/2025	22/06/2026	£	9,406.60	Housing
C4609	Disability Adaptation Works (SR2007657)	Active	The Excellent Ramp System	02/06/2025	01/06/2026	£	9,285.00	Housing
C4695	Apprenticeship - Teacher Level 6	Active	School Led Development Trust	26/08/2025	26/08/2026	£	9,000.00	Human Resources
C4662	Skills Bootcamp - MAP Training for 7 x Learners	Active	"Empeiria Training Limited	27/05/2025	30/01/2026	£	5,880.00	Finance
C3819	iNetwork Membership Subscription	Active	Tameside Metropolitan Borough Council	01/04/2025	31/03/2026	£	8,660.00	ICT Strategy
C4228	LG Improve Benchmarking Financial information service	Active	LG Improve Ltd	01/04/2025	31/03/2026	£	8,495.00	Finance
C4682	Apprenticeship - Senior Leader Level 7	Active	Best Practice Network	21/04/2025	02/07/2026	£	9,800.00	Human Resources
C3768	Farming in protected landscapes	Active	Nofence	18/02/2026	18/02/2027	£	8,380.00	Environmental Services
C4271	Environmental Hub, Waste Transfer Site - Lot 8	Active	Rsk Environment Ltd	22/04/2025	29/12/2025	£	5,533.24	Estates
C4587	Purchase of Line Marker Robot	Active	Origin Amenity Solutions Limited	01/04/2025	30/04/2030	£	41,000.00	Environmental Services
C4674	Disability Adaptation Works (SR2009695)	Active	The Excellent Ramp System	10/07/2025	09/07/2026	£	7,875.00	Housing
C4595	Apprenticeship - Data Analyst Level 4	Active	Baltic Training Services Limited	08/07/2025	07/06/2027	£	15,000.00	Human Resources
C4569	Apprenticeship - Data Analyst Level 4	Active	Baltic Training Services Limited	08/07/2025	07/06/2027	£	15,000.00	Human Resources
C4225	Advice and Mediation	Active	Fostering Network	01/04/2025	31/03/2026	£	7,458.80	Children's Services

C4205	Apprenticeship - Teacher Level 6	Active	Best Practice Network	09/06/2025	09/09/2026	£	9,000.00	Human Resources
C4667	Apprenticeship - Teacher, Level 6	Active	Tes Institute	08/09/2025	08/12/2026	£	9,000.00	Human Resources
C4420	Supply of 5x Mowers- lot 2	Active	Turner Groundscare	01/04/2025	01/03/2032	£	49,490.00	Environmental Services
C4278	Royal Arcade Phase II Stage 1-6 - Lot 3	Active	Currie & Brown Uk Limited	22/04/2025	16/07/2026	£	8,887.50	Estates
C4253	Apprenticeship - Chartered Town Planner (Degree) Level 7	Active	University of Birmingham	07/04/2025	31/12/2027	£	19,392.00	Human Resources
C4567	Apprenticeship - Senior Leader Level 7	Active	Captiva Learning Ltd	09/07/2025	09/07/2027	£	14,000.00	Human Resources
C4222	Disability Adaptation Works (SR2007591)	Active	The Excellent Ramp System	07/04/2025	06/04/2026	£	6,875.00	Housing
C4646	Disability Adaptation Works (SR2009337)	Active	JRB Construction Limited	30/06/2025	29/06/2026	£	6,523.50	Housing
C4232	Service and Maintenance of Doors at The Environmental Hub	Active	Ascot Doors (Service) Ltd	01/04/2025	31/03/2026	£	6,502.00	Environmental Services
C4236	Service and Maintenance of Vehicle Wash at The Environmental Hub	Active	Tammer UK Ltd	01/04/2025	31/03/2026	£	6,470.00	Environmental Services
C4573	Dean Row Centre SEND School RIBA Lot 3 QS Stage 3-6 & X - Lot 3	Active	Currie & Brown Uk Limited	01/07/2025	30/10/2026	£	8,419.00	Estates
C4645	Disability Adaptation Works (SR2009331)	Active	The Excellent Ramp System	16/06/2025	15/06/2026	£	6,245.00	Housing
C4493	Marketing Costs in relation to the disposal of Batherton H10 Battery Farm	Active	Fisher German LLP	09/05/2025	09/05/2026	£	6,100.00	Estates
C4492	Marketing Costs in relation to the disposal of Haslington H11 Buttertons Lane Fa	Active	Rostons Ltd	09/06/2025	09/06/2026	£	5,950.00	Estates
C4696	Apprenticeship - Accountancy or Taxation Professional Level 7	Active	CIPFA Business Ltd	14/07/2025	31/01/2029	£	21,000.00	Human Resources
C4689	Apprenticeship - Accountancy or Taxation Professional Level 7	Active	CIPFA Business Ltd	14/07/2025	31/01/2029	£	21,000.00	Human Resources
C2653	Library iKiosk Software Solution	Active	Insight Media Internet Limited	01/04/2025	31/03/2029	£	22,800.00	Neighbourhood Services
C4461	Kingsbourne 1FE New Build Primary School Stage 5-6 Lot 5 CoW	Active	David Trowler Associates	22/05/2025	26/02/2027	£	9,960.00	Estates
C4485	Apprenticeship - Senior Leader Level 7	Active	Staffordshire University	15/05/2025	25/11/2027	£	14,000.00	Human Resources
C4488	Apprenticeship - Senior Leader Level 7	Active	Staffordshire University	15/05/2025	25/11/2027	£	14,000.00	Human Resources
C4484	Apprenticeship - Senior Leader Level 7	Active	Staffordshire University	15/05/2025	25/11/2027	£	14,000.00	Human Resources
C4275	Disability Adaptation Works (SR2008582)	Active	JRB Construction Limited	01/05/2025	30/04/2026	£	5,500.00	Housing
C4627	Apprenticeship Levy level 3 Animal Care & Welfare Assistant	Active	Myerscough College	30/06/2025	28/02/2027	£	9,000.00	Education
C4510	Apprenticeship - Operations Manager Level 5	Active	Best Practice Network	23/04/2025	20/12/2026	£	9,000.00	Human Resources
C4268	Fire Alarm/Emergency Lighting Servicing Tatton Park 2024/25	Active	Eric Charlesworth (Electrical Contractors) Ltd	01/04/2025	31/03/2026	£	5,384.00	Culture and Tourism
C3733	Disability Adaptation Works (SR2007463)	Active	JRB Construction Limited	05/06/2025	04/06/2026	£	5,350.00	Housing
C3742	SharePoint Management Tool	Active	Phoenix Software Ltd	09/04/2025	08/04/2028	£	15,823.79	ICT Services
C4710	Apprenticeship - Animal Care and Welfare Manager Level 3	Active	Myerscough College	31/07/2025	30/04/2027	£	9,000.00	Human Resources
C4688	Apprenticeship - Property Maintenance Operative Level 2	Active	Trafford and Stockport College Group	01/07/2025	29/05/2026	£	4,667.00	Human Resources
C3811	NSPCC DART programme	Active	National Society for the Prevention of Cruelty to Ch	01/04/2025	31/03/2026	£	4,900.00	Children's Safeguarding and Quality
C3691	Air Quality monitors	Active	Earthsense Systems Limited	01/04/2025	31/03/2030	£	23,035.00	Regulatory Services
C4237	Service and Maintenance of Compressors at The Environmental Hub	Active	Cathro Compressors Ltd	01/04/2025	31/03/2026	£	4,520.76	Environmental Services
C4681	All Through School – RIBA Stage 0 Lot 1	Active	Halliday Meecham Architects Limited	10/07/2025	25/01/2026	£	2,634.10	Estates
C4568	Apprenticeship - Revenues and Welfare Benefits Practitioner Level 4	Active	Institute of Revenues, Rating & Valuation	11/06/2025	22/01/2027	£	6,844.00	Human Resources
C4402	Cumberland Arena Extension and Refurbishment - CoW Lot 5	Active	David Trowler Associates	03/06/2025	30/09/2026	£	5,760.00	Estates
C4294	Password Manager Software	Active	AgileBits Inc	04/05/2025	03/05/2026	£	4,259.26	ICT Services
C3791	Vernon Primary School, Remodelling and Extensions RIBA Stage 3&4 - Lot 3	Active	Currie & Brown Uk Limited	18/07/2025	30/06/2026	£	3,784.13	Estates
C4487	Apprenticeship - Children Young People and Families Manager Level 5	Active	The Childcare Company	29/04/2025	28/10/2026	£	6,000.00	Human Resources
C4486	Apprenticeship - Children, Young People and Families Practitioner, Level 4	Active	The Childcare Company	25/04/2025	24/10/2026	£	6,000.00	Human Resources
C4381	Apprenticeship - Children Young People and Families Manager Level 5	Active	The Childcare Company	25/04/2025	24/10/2026	£	6,000.00	Human Resources
C4235	Service and Maintenance of Fuel Pumps at The Environmental Hub	Active	Fueltek Ltd	01/04/2025	31/03/2026	£	3,965.00	Environmental Services
C3706	Council Voting Devices	Active	Crowd Insight	03/04/2025	02/04/2026	£	3,760.45	Governance and Democratic Services
C4694	Nessus Professional Feed	Active	Sapphire Technologies	29/07/2025	28/07/2026	£	3,610.00	ICT Services
C4328	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	14/04/2025	14/06/2026	£	4,000.00	Human Resources
C4378	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£	4,000.00	Human Resources
C4379	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£	4,000.00	Human Resources
C4363	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£	4,000.00	Human Resources
C4285	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£	4,000.00	Human Resources
C4283	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£	4,000.00	Human Resources
C4287	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£	4,000.00	Human Resources
C4286	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£	4,000.00	Human Resources
C4284	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	30/04/2025	30/07/2026	£	4,000.00	Human Resources
C4234	Service and Maintenance of Fans at The Environmental Hub	Active	Halifax Fan Limited	01/04/2025	31/03/2026	£	3,145.00	Environmental Services
C4596	Apprenticeship - Lead Adult Care Worker Level 3	Active	Acacia Training	05/06/2025	07/10/2026	£	4,000.00	Human Resources
C3801	Chelford CofE Primary School - Extension RIBA Stage 2-6 Lot 3	Active	Currie & Brown Uk Limited	14/04/2025	16/07/2026	£	3,600.00	Estates

C4295	Park Lane School RIBA Stage 2-6 Lot 3	Active	Currie & Brown Uk Limited	28/04/2025	30/04/2026	£	2,700.00	Estates
C4364	Apprenticeship - Adult Care Worker Level 2	Active	Acacia Training	11/04/2025	11/12/2026	£	4,000.00	Human Resources
C4482	Apprenticeship - Lead Adult Care Worker Level 3	Active	Acacia Training	30/04/2025	30/01/2027	£	4,000.00	Human Resources
C4380	Apprenticeship - Lead Adult Care Worker Level 3	Active	Acacia Training	30/04/2025	30/01/2027	£	4,000.00	Human Resources
C4642	Cledford House 60 place SEN Primary offer RIBA Stage 3 & 4 - Lot 7	Active	David Trowler Associates	27/06/2025	30/06/2026	£	2,200.00	Estates
C3850	CAV Annual support and maintenance	Active	CACI Ltd	01/04/2025	31/03/2026	£	2,052.30	ICT Strategy
C4649	Vernon Primary School, Remodelling and Extensions RIBA Stage 2, 3 & 4 - Lot 7	Active	David Trowler Associates	01/07/2025	30/06/2026	£	1,936.07	Estates
C4574	Dean Row Centre SEND School RIBA Stage 3-6 - Lot 7	Active	David Trowler Associates	04/08/2025	30/10/2026	£	2,357.32	Estates
C4620	Royal Arcade Phase II Site Landscaping Works Stage 3-6 Lot 7	Active	David Trowler Associates	04/07/2025	31/07/2026	£	1,848.60	Estates
C3602	Enterprise Backup and Recovery Solution	Active	Newcorp Computer Services Ltd	29/05/2025	28/05/2026	£	1,651.00	ICT Services
C4576	Park Lane School - Stage 2-6 Lot 7	Active	David Trowler Associates	09/06/2025	30/04/2026	£	1,428.50	Estates
C4514	Styal PS SEND Breakout Space - Lot 5	Active	David Trowler Associates	29/05/2025	30/01/2026	£	990.00	Estates
C4508	Mobberley CE PS – Hall Enlargement - Lot 3	Active	Currie & Brown Uk Limited	29/05/2025	30/01/2026	£	900.00	Estates
C4511	Mobberley CE PS – Hall Enlargement - Lot 1	Active	Halliday Meecham Architects Limited	29/05/2025	30/01/2026	£	894.90	Estates
C4481	Delamere House, Committee Suite Lot 7	Active	David Trowler Associates	23/05/2025	03/12/2025	£	660.00	Estates
C4208	Appliance and Servers - Maintenance and Support	Active	Newcorp Computer Services Ltd	01/04/2025	31/03/2026	£	1,250.00	ICT Services
C3751	Chelford CofE Primary School - Extension RIBA Stage 2-6 Lot 7	Active	David Trowler Associates	01/04/2025	16/07/2026	£	1,520.00	Estates
C4680	All Through School – RIBA Stage 0 Lot 3	Active	Currie & Brown Uk Limited	28/07/2025	29/01/2026	£	463.74	Estates
C1156	Database/Software for Advice & Support Service, client caseload	Active	Dizons Limited	31/07/2025	30/07/2026	£	695.00	Education Participation and Pupil Support
C4263	Royal Arcade Phase II Site Landscaping Works Stage 2 Lot 7	Active	David Trowler Associates	10/04/2025	19/12/2025	£	420.00	Estates
C4509	Mobberley CE PS – Hall Enlargement - Lot 7	Active	David Trowler Associates	29/05/2025	30/01/2026	£	337.50	Estates
C4513	Styal PS SEND Breakout Space - Lot 7	Active	David Trowler Associates	29/05/2025	30/01/2026	£	198.00	Estates
C4479	SSL Certificate cccpubdevice.ourcheshire.cccusers.com	Active	Digicert, Inc.	16/05/2025	17/05/2026	£	233.24	ICT Services
C4398	Domain Lease - engineofthenorth.com	Active	123-Reg Limited	09/05/2025	10/05/2027	£	37.68	ICT Services
C4310	Domain Lease - qwestservices.co.uk	Active	123-Reg Limited	15/04/2025	14/04/2027	£	25.98	ICT Services
C3250	Bikeability Grant Funding 2024-2025	Active	Everybody Health and Leisure	01/04/2025	31/03/2026			Communities and Integration
C1072	ESA Desktop 365 CPS	Active	Insight Direct (UK) Ltd	01/05/2025	30/04/2028	£	-	ICT Strategy
C4387	Local Bus Service 12 - De Minimis (S70012B)	Active	D&G Bus Ltd	28/07/2025	28/03/2027			Strategic Transport and Parking
C4388	Local Bus Service 84 - De Minimis (S70084)	Active	Ribble Motor Services Limited T/a Stagecoach Mers	28/07/2025	28/03/2027			Strategic Transport and Parking
C4619	CAH Adults Framework - ATTENTIVE CARERS LTD	Active	ATTENTIVE CARERS LTD	16/06/2025	31/08/2026			Integrated Commissioning New Models of Care
C4660	Purchase of Refuse Collection Vehicles (Food Waste Specification)	Active		21/07/2025	20/07/2026			Environmental Services
C4592	Queens Park Bowling Green Irrigation System	Active		30/07/2025	01/07/2026			Environmental Services
C4348	Removal of Fly Tipped Waste inc. Bulky and hazardous Waste	Active		01/08/2025	30/06/2027	£	-	Environmental Services
C4325	Local Bus Service 3 and 10 N50110	Active		28/07/2025	27/07/2027			Strategic Transport and Parking
C4273	Healthy Neighbourhoods R2	Active		01/04/2025	29/03/2026			
C3799	Lot 2 Local Bus Services Call Off - S81107	Active		21/04/2025	31/07/2030			Strategic Transport and Parking
C3798	Lot 2 Local Bus Services Call Off - S81106	Active		21/04/2025	31/07/2030			Strategic Transport and Parking
C3046	Servicing and Maintenance of Metric Machines	Active		30/07/2025	22/06/2028			Strategic Transport and Parking
C3575	Disability Adaptation Works (SR2007580)	Active	Broad Oak Properties Ltd	27/01/2026	26/01/2026			Housing
C3604	Reinstatement of Fire Damaged Building	Active		04/08/2025	15/08/2025	£	26,124.00	Estates
Total						£	78,715,712.31	
		259						

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