

Corporate Policy Committee

Agenda

Date:	Thursday, 30th October, 2025
Time:	10.30 am
Venue:	Committee Suite 1, 2 and 3, Delamere House, Delamere Street, Crewe, CW1 2JZ

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.

Please Note: This Meeting Will Be Live Streamed. This meeting will be broadcast live and a recording may be made available afterwards. The live stream will include both audio and video. Members of the public attending and/or speaking at the meeting should be aware that their image and voice may be captured and made publicly available. If you have any concerns or require further information, please contact Democratic Services in advance of the meeting.

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 3 - 10)

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

Petitions - To receive any petitions which have met the criteria - [Petitions Scheme Criteria](#), and falls within the remit of the Committee. Petition organisers will be allowed up to three minutes to speak.

5. **Medium Term Financial Planning Consultation (Corporate Policy Committee)** (Pages 11 - 30)

To consider the report which updates on the progress of the budget setting for 2026-30 and approve the Budget Consultation and engagement process and material for the four years 2026-2030.

6. **Council Tax Support Scheme** (Pages 31 - 36)

To consider a report on the Council Tax Support Scheme.

7. **Updated Draft Fees and Charges Policy** (Pages 37 - 52)

To consider the updated policy.

8. **Improvement and Transformation Delivery Plan 2025-27** (Pages 53 - 92)

To consider the Improvement and Transformation Delivery Plan.

9. **Work Programme** (Pages 93 - 98)

To consider the Work Programme and determine any required amendments.

Membership: Councillors D Clark, J Clowes, L Crane, T Dean, S Gardiner, M Goldsmith, M Gorman (Vice-Chair), D Jefferay, N Mannion (Chair), C O'Leary, J Rhodes, J Saunders and F Wilson

CHESHIRE EAST COUNCIL

Minutes of a meeting of the **Corporate Policy Committee**
held on Thursday, 2nd October, 2025 in the Capesthorne Room, Macclesfield
Town Hall

PRESENT

Councillor M Gorman (Vice-Chair)

Councillors D Clark, J Clowes, L Crane, T Dean, S Gardiner, M Goldsmith,
D Jefferay, J Rhodes, B Puddicombe, J Saunders, L Wardlaw, F Wilson

OFFICERS IN ATTENDANCE

Rob Polkinghorne, Chief Executive
Karen Wheeler, Interim Assistant Chief Executive
Ashley Hughes, Executive Director of Resources and S151 Officer
Kevin O'Keefe, Interim Director of Law and Governance, Monitoring Officer
Josie Griffiths, Head of Audit, Risk and Assurance
James Boden, Health and Safety Manager
Nikki Bishop, Democratic Services Officer

27 APOLOGIES FOR ABSENCE

Apologies were received from Councillors C O'Leary and N Mannion (Chair). Councillors L Wardlaw and B Puddicombe were present as substitutes.

28 DECLARATIONS OF INTEREST

In the interests of openness and transparency, in relation to agenda item 5, Councillor S Gardiner declared that his husband was a childcare lawyer.

In the interests of openness and transparency, in relation to agenda item 5, Councillors Clark, Clowes and Gardiner declared that they were potential beneficiaries of the Cheshire Pension Fund.

29 MINUTES OF PREVIOUS MEETING**RESOLVED:**

That the minutes of the meeting held on 6 August 2025 be approved as a correct record and signed by the Chair.

30 PUBLIC SPEAKING/OPEN SESSION

There were no registered speakers.

31 FIRST FINANCIAL REVIEW 25/26

The committee considered the report which provided an update on the forecasted outturn position for the 2025-26 financial year base on income, expenditure and known commitments as at the end of June 2025. The committee noted that the First Financial Review (FR1) forecasted revenue outturn position as an adverse variance of £3.1m (after the application of planned use of conditional Exceptional Financial Support of £25.3m).

The overall forecasted revenue overspend remained a significant financial challenge for the Council. Reserves at outturn FR1 were reported to be £29.4m, being £6.3m of General Fund Reserves and £23.1m of Earmarked Reserves. The level of reserves was therefore insufficient to cover the current forecasted revenue outturn for the year without any further action.

The committee received an update on the mitigating actions that were being developed to address the shortfall including: a review of borrowing elements to the capital programme to minimise the minimum revenue provision and interest payable, vacancy management, line by line budget reviews and reviewing the costs of placements.

The committee queried the unexpected legal costs and noted that this mostly related to the use of agency staff, however plans were underway across the organisation generally to convert agency posts into permanent. It was acknowledged that it was difficult to recruit to some specialised roles such as Children Services lawyers. The committee queried the impact of vacancy management across services such as the Place Directorate which reported a £4.7m saving due to vacancy management. Officers committed to providing a written response.

Members discussed the financial risks and the need for continued scrutiny and transparency in budget monitoring. The committee agreed that it was essential that Members and Officers worked together to effectively manage the budget and that all mitigating proposals needed to be delivered effectively and safely.

RESOLVED (unanimously):

That the Corporate Policy Committee

1. Note the factors leading to a forecast adverse Net Revenue financial pressure of £3.1m against a revised budget of £440.5m (0.7%). Note 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. Note 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. Approve the Supplementary Capital Estimate Requests for Allocation of Additional Grant Funding over £500,000 and up to £1,000,000 as per Annex 1, Section 4, Table 4.
4. 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.
5. Note the available reserves position as per Annex 1, Section 5.

32 MEDIUM TERM FINANCIAL PLANNING ASSUMPTIONS UPDATE 2025/26 - 2028/29

The committee considered the report which provided an update on the development of the Medium-Term Financial Strategy (MTFS) 2026-30 following the Finance Sub Committee Working Group meetings held in August and September 2025. It was noted that the budget gap, without mitigations, was £33.3m on the General Fund Revenue Budget for 2026-27.

The report outlined the key financial planning assumptions underpinning the MTFS, including inflation forecasts, interest rates, pay awards, and anticipated changes to government funding. It was noted that the financial environment remained challenging, with continued uncertainty around national policy and funding reforms. The committee acknowledged the importance of maintaining a robust and flexible financial strategy to support the delivery of Council services and priorities.

The committee queried the proposal to review the capital programme and reduce the borrowing associated with the current MTFS planned programme by a third and the impact this could have. It was confirmed that projects funded by external monies such as grant funding, CIL, S106 should continue. However, projects that were reliant on borrowing needed to be reviewed and supported by a robust high-level business case to understand to full revenue impact and if this outweighed the costs of funding the project.

The committee noted the Council wide transformation savings. It was queried if these were sufficient to deliver the transformation needed. Officers confirmed that the Transformation Programme was led by the Council, working alongside its transformation partner which provided the capacity and capabilities needed to deliver significant savings. Work was underway to change the Council's skill set internally.

The committee expressed its thanks to the Section 151 Officer and his team for the report, noting that it provided a clear and informative overview

of the challenges currently facing the Council. Whilst acknowledging the severity of the financial position, Members were confident that they understood the scale of the issue and the strategic plan in place to address it. The committee also emphasised the importance of ensuring that staff were supported throughout the process and actively engaged in the transformation journey.

An amendment was proposed and accepted by the committee as a friendly amendment, in relation to recommendation 3, as set out below.

Proposed Amendment to Recommendation 3 (Proposed by Cllr Gardiner)

3. Delegate to the S151 Officer the permission to continue dialogue with MHCLG on the continued use of Exceptional Financial Support over the life of this MTFS (2029/30). Regular updates to be provided to the Corporate Policy Committee and Finance Sub Committee on any progress made.

RESOLVED (unanimously):

That the Corporate Policy Committee

1. Note the updated budget assumptions for the period 2026/27 to 2029/30 including sensitivity analysis.
2. Note the Finance Sub Committee's recommendation that it work with Officers and Members to bring forward further budget change proposals to assist with presenting a balanced budget for 2026/27 (making use of Exceptional Financial Support) to the Corporate Policy Committee for consultation in November 2025.
3. To delegate to the S151 Officer the permission to continue dialogue with MHCLG on the continued use of Exceptional Financial Support over the life of this MTFS (2029/30). Regular updates to be provided to Corporate Policy Committee and Finance Sub Committee on any progress made.
4. Approve the approach to consultation and engagement:
 - To engage immediately from during October through a high-level prioritisation survey.
 - To undertake a full consultation on potential detailed budget change proposals from the beginning of November through to the end of January 2026

The meeting adjourned for a short break at 11.36am and reconvened at 11.44am.

33 CORPORATE DELIVERY AND IMPROVEMENT PLAN 2025-27

The Committee received a verbal update on the development of the Corporate Delivery and Improvement Plan for 2025–2027. The Plan would be aligned with the Council's strategic vision and commitments and provide a framework for delivering improved outcomes for residents and communities.

The committee noted that the Plan would include a response to the Best Value Notice, CIPFA Review, LGA Corporate Peer Challenge and Transformation Plan ensuring clear links to other priority activity including work to support devolution, improvement into Children's Services and moving to a Leader/Cabinet form of governance. The draft Plan had also been shared, and feedback received, from the Assurance Panel.

The Corporate Delivery and Improvement Plan would be considered by the committee at its meeting on 30 October 2025 and Member Briefings would be arranged.

RESOLVED:

That the verbal update be noted.

34 VIOLENCE AND AGGRESSION - HEALTH AND SAFETY POLICY

The committee considered the draft policy aimed at addressing violence and aggression in the workplace, as part of the Council's broader commitment to health, safety, and wellbeing. The policy set out clear expectations for staff conduct, outlined procedures for reporting and responding to incidents, and reinforced the Council's zero-tolerance stance on abusive behaviour towards its employees.

Officers highlighted a revised recommendation as set out below, following comments made during the informal Committee Briefing. The revised recommendation was supported by the Committee.

- 1. To note the draft Violence and Aggression Health and Safety Policy and delegate final approval of the Policy to the Chair and Vice Chair of the Corporate Policy Committee in conjunction with the Director of Law and Governance (Monitoring Officer).*

The committee raised a number of points in relation to the draft policy, as set out below, which officers committed to reviewing and amending the policy as necessary.

Section 4: Council staff would use car parks whilst carrying out their duties. Some of these car parks were not well lit and this should be incorporated into the policy.

Section 5: It was noted that an EU definition had been used. It was suggested that a UK definition also be included.

Section 7: It was suggested that this be expanded to reference visits that staff undertook offsite (such as visiting resident homes) and understanding exit points in the case of an emergency.

Section 8: The committee received assurance that staff were provided with the necessary first aid training to undertake their roles.

Section 11: The committee queried investigations post incident to ensure lessons learnt were considered to improve the way in which the Council operated. The committee requested that this section be expanded further to ensure robustness.

Section 13: The committee agreed that this section should also be expanded and more robust to ensure the Council was protecting staff and enabling them to carry out duties in an effective manner – such as staff removing children from homes.

It was noted by the committee that further small tweaks would be requested to the reporting software to make clearer incidents of a racial and homophobia nature.

It was queried how many incidents had been reported to the Police and what training was given to staff to understand when they should report incidents. Officers committed to providing a written response.

The committee referred to the modelling arrangements of the Committee Suites at Delamere house and sought assurance that emergency exits had been considered and requested that this issue be incorporated into the remodelling of any Council buildings going forward. Officers committed to providing a written response.

The committee thanked officers for bringing forward this important policy and agreed that the Council's staff were its greatest resource. It was agreed that the revised policy would be circulated to the committee once the above amendments had been made.

RESOLVED (unanimously):

That the Corporate Policy Committee

1. Note the draft Violence and Aggression Health and Safety Policy and delegate final approval of the Policy to the Chair and Vice Chair of the Corporate Policy Committee in conjunction with the Director of Law and Governance (Monitoring Officer).

35 MINUTES OF SUB-COMMITTEES

RESOLVED:

That the minutes of the Finance Sub Committee held on 2 June 2025 and minutes of the General Appeals Sub Committee held on 16 September 2025 be received and noted.

36 WORK PROGRAMME

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

- The Corporate Delivery and Improvement Plan had since been added to the Work Programme for 30 October 2025.
- It was suggested at the previous meeting that the committee receive regular updates on Risk Management. It was confirmed that a significant piece of work was underway to revise the Strategic Risk Register which would be presented to the committee at the earliest opportunity. There would also be Member Briefings arranged.

RESOLVED:

That the Work Programme be received and noted.

The meeting commenced at 10.30 am and concluded at 12.28 pm

Councillor M Gorman, Vice Chair

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Corporate Policy Committee

30 October 2025

Medium Term Financial Strategy Consultation 2026-30

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

Report Reference No: CPC/50/25-26

Ward(s) Affected: Not applicable

For Decision or Scrutiny: Both

Purpose of Report

- 1 This report is an update paper, following the last budget update received by the Finance Sub Committee (September 2025) and this committee on 2 October 2025, to further assist with the development of the Medium-Term Financial Strategy (MTFS) 2026 to 2030.
- 2 The report sets out the list of budget savings proposals making up this position ready for public consultation launch in November 2025.

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 are being 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 The budget gap in the last update paper, without mitigations, was £33.3m on the General Fund Revenue budget for 2026/27. This is the year, by law, that elected members must set a legal budget by no later than the 11 March 2026.
 - 6 Since that budget assumptions report there have been further changes identified that needed to be worked towards, and details are set out in the main section of the report.
 - 7 A programme of public engagement during November and December will be undertaken to support the 2026/27 budget setting and consultation.
 - 8 The Council must ensure the conditions for successful delivery of budget proposals are in place. Without the following conditions, it will be difficult to confirm the robustness of estimates under Section 25 of the Local Government Finance Act 2003.
 - A robust, consistent, corporate Programme and Project Management approach in a suitably resourced Programme Management Office.
 - Delivery plans for proposals must consist of the cost of change where it is appropriate to do so, including those from services not involved directly in delivery.
 - A strong culture of owning performance and delivery, underpinned by monthly officer-led Performance Boards.
 - Elected members agree to oversee delivery through quarterly Star Chambers and apply the same methodology to challenge the budget process into 2027/28.
 - Delivery, in full, of the Financial Leadership Improvement Plan, particularly around the Enterprise Resource Programme and budget holder accountability.
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RECOMMENDATIONS

The Corporate Policy Committee is asked to:

1. Note the updated budget position for the period 2026/27 to 2029/30 as set out in Table 3.
2. Approve the list of budget savings proposals ready for consultation launch in November 2025 as contained in Annex 1.
3. Note and approve the conditions for successful budget delivery as noted in paragraph 8 above.

Background

- 9 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.
 - 10 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.
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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	159.449	157.245	158.761	160.240
Children & Families	97.290	97.226	97.025	96.767
Corporate Policy	42.786	47.182	49.072	50.557
Economy & Growth	28.442	29.137	29.569	29.897
Environment & Communities	45.702	48.971	49.953	56.745
Highways and Transport	16.901	17.053	17.121	17.151
Council Wide Transformation savings	(13.452)	(34.182)	(45.212)	(45.212)
Total Service Budgets	377.118	362.632	356.289	366.145
<i>CENTRAL BUDGETS:</i>				
Capital Financing	35.039	38.758	41.860	43.248
Flexible use of Capital Receipts	(1.000)	(1.000)	(1.000)	(1.000)
Bad Debt Provision (change)	(0.050)	(0.050)	(0.050)	(0.050)
Contingency Budget	15.953	30.861	42.783	55.709
Risk Budget	-	3.800	1.960	0.750
Pension adjustment	(0.727)	(0.727)	(0.727)	(0.727)
Use of (-) / Top up (+) Reserves	1.304	5.000	8.898	8.898
Total Central Budgets	50.519	76.642	93.724	106.828
TOTAL: SERVICE + CENTRAL BUDGETS	427.637	439.274	450.012	472.972
<i>FUNDED BY:</i>				
Council Tax	(307.264)	(325.591)	(344.983)	(365.498)
Business Rate Retention Scheme	(57.122)	(57.122)	(57.122)	(57.122)
Revenue Support Grant	(0.849)	(0.849)	(0.849)	(0.849)
Specific Unring-fenced Grants	(37.140)	(34.098)	(34.098)	(34.098)
TOTAL: FUNDED BY	(402.375)	(417.660)	(437.052)	(457.567)
Exceptional Financial Support - Capitalisation Directi	(25.261)			
Funding Position (+shortfall)	-	21.614	12.961	15.406

- 11 The table above highlighted the fact that the Council continued to face a significant four-year funding gap at that 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.

Budget assumption updates – base scenario (September/early October)

- 12 As a reminder, there was further refinement to some of the assumptions and resulting values since the MTFS approved in February 2025 (Table 1). These changed the overall funding position for 2026/27 onwards as per Table 2 below. List of updates included in this table can be found in the [previous report](#).

Table 2: Base Scenario position for 2026/27 to 2029/30	Approved 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	159.449	167.450	172.795	178.074	188.074
Children & Families	97.290	101.130	104.805	108.395	118.395
Corporate Policy	42.786	45.812	46.132	46.008	46.008
Economy & Growth	28.441	28.707	28.699	28.577	28.577
Environment & Communities	45.701	47.590	47.163	52.519	52.519
Highways and Transport	16.901	16.942	16.896	16.809	16.809
Council Wide Transformation savings	(13.452)	(34.182)	(45.212)	(45.212)	(45.212)
Transformation pump priming	-	15.000	5.000	-	-
Total Service Budgets	377.116	388.448	376.277	385.169	405.169
<i>CENTRAL BUDGETS:</i>					
Capital Financing	35.039	34.997	37.637	38.932	38.690
Flexible use of Capital Receipts	(1.000)	(10.000)	(5.000)	(1.000)	(1.000)
Bad Debt Provision (change)	(0.050)	(1.000)	(0.050)	(0.050)	(0.050)
Contingency Budget	15.953	44.661	49.743	61.459	69.453
Pay inflation	-	10.154	18.382	26.746	35.110
Pension adjustment	(0.727)	(0.727)	(0.727)	(0.727)	(0.727)
Use of (-) / Top up (+) Reserves	1.304	5.000	8.898	8.898	5.000
Total Central Budgets	50.519	83.085	108.883	134.258	146.476
TOTAL: SERVICE + CENTRAL BUDGETS	427.635	471.533	485.160	519.427	551.645
<i>FUNDED BY:</i>					
Council Tax	(307.264)	(326.341)	(345.769)	(366.323)	(388.069)
Business Rate Retention Scheme	(57.122)	(47.084)	(46.767)	(46.919)	(47.048)
Revenue Support Grant	(0.849)	(63.851)	(79.786)	(85.300)	(86.161)
Specific Unring-fenced Grants + DAMPING	(37.140)	(0.929)	2.251	3.936	(0.929)
TOTAL: FUNDED BY	(402.375)	(438.205)	(470.071)	(494.606)	(522.207)
Exceptional Financial Support - Capitalisation Directi	(25.261)				
Funding Position (+shortfall)	-	33.328	15.089	24.821	29.438

Budget assumption updates – latest base scenario

- 13 Further work has been undertaken to reduce the £33.3m gap, demonstrating to MHCLG and our Assurance Panel that we are doing what we have been charged with and working towards a route out of EFS.
- 14 Therefore, there has been further refinements to some of the assumptions and resulting values since this time. These change the overall funding position for 2026/27 onwards as per Table 3 below. The current shortfall in 2026/27 is now estimated to be £18.2m. The updates include:
 - Prioritised and focused support of £10m of growth to Adult Social Care has been reviewed. The growth required in 2026/27 has been revised to £6.0m with further reductions over the life of the MTFS to 2030.

- Fees and Charges are to rise by above-inflation where they are price-inelastic and also are to move from April 2027 rises to January 2027 rises in 2026/27 creating additional income in the region of £1.25m.
 - 5% vacancy factor applied across all employee budgets for 2026/27. This saving of £8.3m has replaced the £7m on workforce savings previously included within the cross-service savings target.
 - Reprofitting the transformation pump priming budget for 2026/27 down to £10m plus a further £5m each in 2027/28 and 2028/29 (maintaining the £20m now over 3 years instead of 2 years) to deliver the remaining transformation programme planned savings, both service specific and cross council, over the medium term.
 - Transformation and Improvement “pump prime” budgets are to be fully funded through flexible use of capital receipts. The targets are therefore increased to £15m in 2026/27, £10m in 2027/28, £10m in 2028/29 and £5m in 2029/30.
 - Additional service budget changes totalling net c.£4.8m have been added. This includes refinement to roll forward proposals for 2026/27 and beyond that were originally included in the MTFS as at February 2025, plus further known items for both growth and identified savings (see Next Steps section below).
 - Further analysis has been undertaken on the level of inflation within service budgets with an additional £3.5m included within the Contingency Budget.
 - These changes all resulted in a betterment to the shortfall in 2026/27 and actually produced a surplus position in the later years. These surplus estimates have been credited to the reserves as can be seen in Table 3 below.
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Table 3: Base Scenario position for 2026/27 to 2029/30	Approved 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	159.449	162.601	162.435	164.189	166.697
Children & Families	97.290	94.245	92.766	91.194	96.194
Corporate Policy	42.786	44.537	44.536	44.172	44.172
Economy & Growth	28.441	26.235	25.771	25.051	24.801
Environment & Communities	45.701	45.673	45.065	50.228	52.234
Highways and Transport	16.901	18.084	18.175	18.083	17.815
Council Wide Transformation savings	(13.452)	(26.943)	(37.973)	(37.973)	(37.973)
Transformation pump priming	-	10.000	5.000	5.000	-
Total Service Budgets	377.116	374.432	355.775	359.943	363.939
<i>CENTRAL BUDGETS:</i>					
Capital Financing	35.039	34.997	37.637	38.932	38.690
Flexible use of Capital Receipts	(1.000)	(15.000)	(10.000)	(10.000)	-
Bad Debt Provision (change)	(0.050)	(1.000)	(0.050)	(0.050)	(0.050)
Contingency Budget	15.953	48.538	53.620	65.336	73.330
Pay inflation (moved from service budget to contingency budget from 2026/27 until final pay agreement reached)	-	10.223	18.451	26.815	35.179
Pension adjustment relating to ASDVs only	(0.727)	-	-	-	-
Use of (-) / Top up (+) Reserves	1.304	5.001	15.456	14.479	12.011
Total Central Budgets	50.519	82.759	115.114	135.512	159.160
TOTAL: SERVICE + CENTRAL BUDGETS	427.635	457.192	470.889	495.456	523.100
<i>FUNDED BY:</i>					
Council Tax	(307.264)	(327.119)	(346.587)	(367.173)	(388.962)
Business Rate Retention Scheme	(57.122)	(47.084)	(46.767)	(46.919)	(47.048)
Revenue Support Grant	(0.849)	(63.851)	(79.786)	(85.300)	(86.161)
Specific Unring-fenced Grants + DAMPING	(37.140)	(0.929)	2.251	3.936	(0.929)
TOTAL: FUNDED BY	(402.375)	(438.983)	(470.889)	(495.456)	(523.100)
Exceptional Financial Support - Capitalisation Direction	(25.261)				
Funding Position (+shortfall)	-	18.209	-	-	-

Next Steps

- 15 There has been further work carried out to challenge this updated position. Business case submissions for future planned savings were presented to Corporate Leadership Team on 13 October. Further changes that could be made to the above position (Table 3) have been included in the latest figures and a full list of savings proposals is included at Annex 1.
- 16 Further work to support Children's Services to review the growth budget of £10m with a target to reduce it by at least £5m per annum to 2030. This is to begin after the Ofsted inspection on Monday 20 October and to be completed by no later than Wednesday 29 October to enable verbal updates at Corporate Policy Committee on 30 October.
- 17 Workforce savings still need to be delivered through redesign and as part of the wider transformation programmes and should be considered as stretch deliverables. This work will form part of the final set of

proposals for February 2026. As such, stretch transformation numbers in relation to redesign are being completed by December 2025.

- 18 The Council will continue to review its MTFS and budget reductions programme going forward. The assumptions included within this report will be refreshed through November and December to take account of available information on Government funding decisions as well as the macro-economic environment.
- 19 Over the period November to January, 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.
- 20 The draft budget savings proposals will be subject to 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.
- 21 This position includes the list of savings proposals as contained in Annex 1 and summary Table 4 has been provided below.

TABLE 4 - DRAFT BUDGET SAVINGS PROPOSALS 2026/27 TO 2029/30	2026/27	2027/28	2028/29	2029/30
	£m	£m	£m	£m
	(57.781)	(14.562)	(8.158)	7.086
Children and Families	(3.826)	(0.725)	(0.725)	-
Adults and Health	(11.769)	(5.984)	(4.537)	(2.961)
Corporate Policy	(5.988)	(1.423)	(1.517)	-
Corporate Policy - Council Wide Transformation	(13.491)	(11.030)	-	-
Economy and Growth	(2.885)	(0.543)	(0.597)	(0.250)
Environment and Communities	(4.615)	(0.653)	(0.544)	0.580
Highways and Transport	(0.257)	(0.154)	(0.238)	(0.283)
Finance Sub Committee - Central Budgets	(14.950)	5.950	-	10.000

Public Engagement in Support of the 2026/30 Budget Consultation

- 22 As part of the council's commitment to transparency and inclusive decision-making, a programme of public engagement will be undertaken to support the 2026/27 budget setting and consultation. This will include a range of activities designed to inform residents and stakeholders about the council's financial planning and to gather feedback on proposed priorities and service allocations. Engagement will be delivered through a combination of in-person events including at least two Community Assemblies, digital channels and alternative methods to ensure accessibility and broad participation. Insights gathered through these activities will be used to inform the development of the final budget proposals, ensuring that community and stakeholder views are considered as part of the decision-making process.
- 23 Below is a list of the stakeholders that will be involved in the consultation and engagement:
- Trade Unions
 - MPs
 - Councillors
 - Staff Network Chairs and Equality Champions
 - Cheshire Association of Local Councils (ChALC)
 - Parent Carer Forum
 - Cheshire East staff
 - Voluntary, Community, Faith, and Social Enterprise (VCFSE)
 - Community Assemblies
 - Schools Forum
 - Youth Council
- 24 All committees will receive reports during the November cycle of meetings for them to scrutinise proposals relating to the remit of the committee. There will be a further opportunity during the January 2026 committee meeting cycle to comment further as feedback is received.

Consultation and Engagement

- 25 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.

- 26 All committees will receive reports during the November cycle of meetings for them to scrutinise proposals relating to the remit of the committee. There will be a further opportunity during the January 2026 committee meeting cycle to comment further as feedback is received.

Reasons for Recommendations

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

Other Options Considered

- 29 The Council has a legal duty to set a balanced annual budget taking regard of the report from the Chief Financial Officer. As such options cannot be considered that would breach this duty. Any feedback from the consultation process and individual committee feedback must still recognise the requirement for Council to fulfil this duty.

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

- 30 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.

- 31 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.
- 32 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.
- 33 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.
- 34 This report provides an update on progress towards the setting of the 2026/27 budget.
- 35 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

- 36 Please see all sections of this report.
-

Human Resources

- 37 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

- 38 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

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

Policy

- 40 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

- 41 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	20/10/2025	22/10/25
Kevin O'Keefe	Interim Monitoring Officer	20/10/2025	22/10/25
Legal and Finance			
Chris Benham	Director of Finance	20/10/2025	22/10/25
Hilary Irving	Interim Head of Legal Services	20/10/2025	
Other Consultees: Executive Directors/Directors:			

CLT			
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Access to Information	
Contact Officer:	Chris Benham – Director of Finance Chris.benham@cheshireeast.gov.uk
Appendices:	Annex 1 – Proposals Budget Savings for Consultation
Background Papers:	The following are links to key background documents: MTFS 2025-2029 Financial Review 1 2025/26

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Prev MTFS Ref	ANNEX 1 - DRAFT BUDGET SAVINGS PROPOSALS 2026/27 TO 2029/30		2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
			(57.781)	(14.562)	(8.158)	7.086
		ALL COMMITTEES TOTAL	(57.781)	(14.562)	(8.158)	7.086
	Children and Families		(3.826)	(0.725)	(0.725)	-
26T	New accommodation with support offer for 16-25 young people	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.	(0.700)	-	-	-
28T	Right Child, Right Home	This saving refers to work that actively reviews placements for cared for children and young people and agrees actions that meet the identified needs of children and young people but at a lower unit cost, and also identifies alternatives to being 'in care'.	(1.300)	(0.725)	(0.725)	-
NEW	5% vacancy factor	To contribute to the Council's overall savings target through a managed reduction in staffing costs, achieved by holding a proportion of vacant posts unfilled for a defined period. This is being applied across all staffing areas at 5% of pay budgets. This approach assumes that a portion of staffing budgets will remain unspent due to natural turnover and strategic vacancy management	(1.826)	-	-	-
	Adults and Health		(11.769)	(5.984)	(4.537)	(2.961)
1	Client Contributions Increase	The increase in income from client contributions is due to inflation adjustments for pensions and benefits, and higher placement costs. This increase is offset by expenditure growth proposals	(1.500)	(1.654)	(1.707)	(1.800)
New	Budget for client contribution 2025/26 adjustment	Adjustment to client contribution budget to ensure it aligns with current income levels in 2025/26.	(2.344)	-	-	-
9T	Prevent, Reduce, Enable - Older People	Continue the work to promote wellbeing, prevention, independence, and self-care for people across Cheshire East improving outcomes and reducing costs.	(2.830)	(2.830)	(2.830)	(1.161)
10T	Learning Disability service transformation	Delivering a person-centred, efficient care model that enhances independence for adults with a learning disability and maximises value for money	(2.500)	(1.500)	-	-
11T	Commissioning and brokerage transformation	Reforming the approach to purchasing care placements ensuring cost effectiveness	(0.250)	-	-	-
NEW	5% vacancy factor	To contribute to the Council's overall savings target through a managed reduction in staffing costs, achieved by holding a proportion of vacant posts unfilled for a defined period. This is being applied across all staffing areas at 5% of pay budgets. This approach assumes that a portion of staffing budgets will remain unspent due to natural turnover and strategic vacancy management	(2.345)	-	-	-

			2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
	Corporate Policy		(5.988)	(1.423)	(1.517)	-
3, 14, 35, 58, 78, 96	Pension costs adjustment* * This has already been allocated to service committees and is shown against the relevant budget lines in the main report Table 3	This item relates to pension contributions funded by the Council. This results from a successful financial strategy to secure stability in the funding of future pension liabilities. The effect is a reduction in overheads in pay cost budgets following a change in the employer's contribution rate estimated by the Cheshire Pension Fund from the April 2026 triannual valuation results.	(4.521)	(1.423)	(1.517)	-
NEW	5% vacancy factor - all Res & CEX	To contribute to the Council's overall savings target through a managed reduction in staffing costs, achieved by holding a proportion of vacant posts unfilled for a defined period. This is being applied across all staffing areas at 5% of pay budgets. This approach assumes that a portion of staffing budgets will remain unspent due to natural turnover and strategic vacancy management	(1.467)	-	-	-
	Corporate Policy - Council Wide Transformation		(13.491)	(11.030)	-	-
49T	Digital Customer Enablement Invest to Save	The Digital Enablement Framework is a key enabler for the delivery of the Customer Experience Strategy, putting customer considerations at the centre of service delivery. It also provides transformational capabilities for continuous improvement providing efficiencies and improvement opportunities within the end-to-end service delivery processes. These savings will be validated and allocated to individual service areas with the agreement of CLT/Transformation Board.	(0.616)	(0.700)	-	-
50T	Digital Acceleration Invest to Save	Acceleration will maximise the use of emerging Digital technologies to transform ways of working across the entire range of council services. The benefits realised will be council-wide and enabled through the adoption of AI solutions by service operations across the Council including Adults, Health and Integration, Children's Services, Place, Resources (inc Customer Services) directorates, and Chief Executive's Office. These savings will be validated and allocated to individual service areas with the agreement of CLT/Transformation Board.	(6.250)	(5.250)	-	-
51T	Digital Blueprint - Invest to Save	The Digital Blueprint initiative will provide financial and quality improvements across Cheshire East services. Benefits realised will be council-wide and enabled through developing priority propositions across several dimensions including: • Improved quality of service outcomes, • Cheshire East operations and customer experience, and • Improved efficiency in service delivery, reducing friction and transactional costs These savings will be validated and allocated to individual service areas with the agreement of CLT/Transformation Board.	(4.645)	(4.500)	-	-
55T	Fees and Charges	As part of the Transformation Programme, a review of service fees and charges will compare our existing prices with those of other councils across the country, to identify opportunities to maximise income and fully recover costs of delivery. As specific areas of additional income are identified, the related service income budget will be increased, following the agreement of CLT/Transformation Board.	(0.040)	(0.040)	-	-
56T	Third Party Spend	As part of the Transformation Programme, a review of spend with suppliers will realise savings and drive increased value for money. As specific areas of saving are identified, the related service income budget will be increased, following the agreement of CLT/Transformation Board.	(0.690)	(0.540)	-	-
NEW	F&C increase	The Council's new Fees and Charges policy will be implemented in full from 1 April 2026. The policy proposes that future annual increases in fees and charges will subsequently take effect from each January. Therefore, additional savings will be realised in 2026-27 from fees increases in January 2027. As these increases are agreed, the related service income budget will be increased, following the agreement of CLT/Transformation Board.	(1.250)	-	-	-

			2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
	Economy and Growth		(2.885)	(0.543)	(0.597)	(0.250)
62	Minimum energy efficiency standards (MEES) - Estates - Revenue Adjustment	All the Council's leased out properties will be required to meet new / phased Energy Efficiency Legislation from 1 April 2023 up to 1 April 2030. This means that to continue to lease out properties the Estates Service will need to improve the energy performance certificate (EPC) rating in line with the Government recommendations. After assessment, and in order to obtain a certificate, identified improvements will need carrying out prior to properties being leased out. Cost estimates are based on average current improvement costs, the list of identified properties requiring new EPC certificates, and phasing as determined by the legislation.	-	(0.055)	(0.047)	-
67	Improving Crewe Rented Housing Standards	To achieve a well-functioning private rented sector that supports the health and wellbeing of Cheshire East residents through improved living standards, it is necessary to carry out targeted activity to inspect homes and carry out enforcement action. This 12-month project will enable us to evidence whether this is sufficient action to avoid the need for a selective licensing scheme.	-	(0.188)	-	-
68	Maximise potential of Countryside Access Management System	Transform the current desk-based system to a digital mobile application and Asset Management database. This will enable cost savings through more efficient planning of works, budget control and Public Rights of Way officer resource. Additional environmental benefits will be realised through reduction in officer car usage and printing.	(0.018)	-	-	-
73T	Asset Strategy Refresh	A review / refresh of the existing approach to strategic asset management of the Council's land and property assets is proposed as one of the Council's transformation projects. An estimated target of revenue savings is proposed based on a list identified as part of the Capital disposals programme and the repurposing of sites for SEN / Housing framework provisions.	(0.100)	-	-	-
NEW	Tatton Park	Implementation of a Target Operating Model for Tatton Park. Subject to options appraisal.	(0.150)	(0.300)	(0.300)	(0.250)
NEW	Outbound Mail	Implementation of new outbound mail strategy across the Council.	-	-	(0.250)	-
NEW	5% vacancy factor - all Place* *The list of savings for the Economy and Growth Committee includes a permanent saving of £2.6m from vacancy management. This will be allocated out to each Place committee in due course	To contribute to the Council's overall savings target through a managed reduction in staffing costs, achieved by holding a proportion of vacant posts unfilled for a defined period. This is being applied across all staffing areas at 5% of pay budgets. This approach assumes that a portion of staffing budgets will remain unspent due to natural turnover and strategic vacancy management	(2.617)	-	-	-

			2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
	Environment and Communities		(4.615)	(0.653)	(0.544)	0.580
85	Pension Costs Adjustment - ASDVs	This item relates to pension contributions funded by the Council. This results from a successful financial strategy to secure stability in the funding of future pension liabilities. The effect is a reduction in overheads in pay cost budgets following a change in the employer's contribution rate estimated by the Cheshire Pension Fund from the April 2026 triannual valuation results.	(0.727)	-	-	-
New	Sale of BNG Credits (linked to assets work)	Pilot Environmental Services project to sell Biodiversity Net Gain credits on Council owned woodland planting areas and closed landfill sites. We anticipate approx. 180ha of useable land with a potential average of 2.5 BNG units per hectare a total of 450 BNG units are potentially possible.	(1.000)	-	-	1.000
New	Pet Cremations	Proposal for a pet cremation facility at Congleton Cemetery. With an estimated 300k pets within 25 miles of the site and 1 existing facility in CE, this would increase resident choice and provide revenue generation for the Council. Involves installation of pet cremation equipment and office in the existing building.	(0.007)	(0.024)	(0.012)	(0.005)
New	Stretch Target on Green Bin Subscriptions	This proposal assumes a further £5 stretch over the above existing MTF5 targets so that the 2026 (January to December) charge would be £69.	(0.255)	-	-	-
New / replace 83 and 84	Environmental Services Inflation - Income fees and charges	Inflation applied to Bereavement Services fees and charges , sports pitch fees and Garden waste charges.	(0.617)	(0.580)	(0.601)	(0.488)
New / replace 83 and 84	Simplier Recycling	Grant expected from DEFRA -new burdens grants for weekly food waste collection to offset costs related to the government requirement for food waste collection.	(1.521)	-	-	-
			0.701	-	-	-
New / replace 83 and 84	Environmental Services Commercialisation	Commercialisation - waste, grounds, fleet and transport, waste transfer station opportunity to sell unused capacity, additional income to offset operating costs	(0.200)	(0.100)	-	-
New / replace 83 and 84	ANSA Commissioning management saving	ANSA Commissioning management saving from closing ANSA Environmental Services Ltd.	(0.325)	-	-	-
New / replace 83 and 84	Growth and savings relating to Household Waste Recycling Centre waste contract	Growth and savings in relation to a new supplier for the HWRC waste contract	(0.663)	0.052	0.069	0.072

			2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
	Highways and Transport		(0.257)	(0.154)	(0.238)	(0.283)
92	Transport and Infrastructure Strategy Team - Restructure	This item relates to the saving arising from changes to the Strategy Teams, which fill existing staff vacancies and reduce reliance on agency consultancy staff. The approach is intended to improve organisational capacity for transport planning, improving responsiveness and resilience.	(0.150)	-	-	-
95T	Advertising Income. Initial project scoping work being undertaken to understand scale/complexity and resourcing needs	Maximise opportunities to sell targeted advertising through use of Council assets, focusing on high value opportunities. This includes Bus Stop advertising.	(0.075)	-	-	-
100	Highways Depots	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, providing winter service resilience and a reduction in highways depots from 3 to 2, delivering a capital receipt. Operational savings will need to be calculated once specific proposals are finalised.	-	(0.050)	(0.051)	-
New	Street Lighting Dimming / Switching Down	The council has over 40,000 street lights, with 39,287 currently "dimmed" (i.e. reduced light output) via fixed photocell regimes. Changing this requires replacing photocells and installing a Central Management System (CMS) for remote control. This proposal requires £5.311m capital funding over six years from 2026–33. Full payback is achieved in Y12. CMS is the recommended approach to light output changes and anticipated costs are similar to alternative, less flexible options.	(0.032)	(0.104)	(0.187)	(0.283)
	Finance Sub Committee - Central Budgets		(14.950)	5.950	-	10.000
NEW	Central Bad Debt Provision decrease	There is the ambition to reduce the central bad debt provision by £1m in 2026/27. This is an increase of £950,000 on the original £50,000 budget reduction.	(0.950)	0.950	-	-
NEW	Flexible use of Capital Receipts Income increase	The guidance on the Flexible Use of Capital Receipts issued under section 15(1) of the Local Government Act 2003, states that authorities may treat expenditure which is incurred in the design of projects that will generate on-going revenue savings in public services or that will transform service delivery to reduce costs or manage demand in future years for public service partners as capital expenditure. The Council has reviewed the guidance and expects to identify potential expenditure that meets the eligibility criteria within each financial year, as laid out in the guidance document.	(14.000)	5.000	-	10.000

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Corporate Policy Committee

30 October 2025

Council Tax Support Scheme

Report of: Ashley Hughes, Executive Director of Resources and S151 Officer

Report Reference No: CPC/49/25-26

Ward(s) Affected: All

For Decision

Purpose of Report

- 1 To provide an update on the Council Tax Support (CTS) scheme and request a decision on the approach for potential future changes.

Executive Summary

- 2 This report recommends that no changes be made to the CTS scheme for the 2026/27 financial year due to time constraints. CTS schemes are not able to be revised in-year and any future changes require a significant amount of modelling and extensive consultation period. It proposes that preparatory work be undertaken to model potential changes to the scheme, including adjustments to banding and income disregards during 2026/27. This modelling will inform a decision for the 2027/28 financial year.

RECOMMENDATIONS

The Corporate Policy Committee is recommended to:

1. Agree to review the Council's CTS scheme during 2026-27, and direct a further report to enable this to come to the first meeting of the relevant decision making Committee (be that this Committee or Executive Cabinet) in the 2026-27 Municipal Year.

Background

3 Legislative Framework:

- Council Tax Support schemes are governed by Section 13A(2) of the Local Government Finance Act 1992 and the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, as amended annually.
- Local authorities must adopt a CTS scheme annually by 11 March for implementation from 1 April. Schemes cannot be revised mid-year.
- Any changes to working-age schemes require public consultation, engagement with precepting authorities, and full council approval.

4 Consultation and Modelling Timelines:

- To amend the scheme for 2027/28, consultation must begin in summer 2026, allowing time for stakeholder engagement, equality impact assessments, and legal review.
- Modelling of potential changes should commence in early 2026/27, with draft proposals ready by autumn 2026 to support timely decision-making.

5 National Comparison:

- Cheshire East's current scheme is moderately generous compared to national trends:
 - Around 47% of councils offer 100% support to some working-age households
 - Cheshire East's scheme offers up to 80% support, placing it above average but not among the most generous.
 - 28 councils have reduced support in 2025/26, while 18 increased it
 - Over 40% of councils, including Cheshire East, now use income-banded schemes, which simplify administration and improve transparency

6 Opportunities for Reform:

To reduce awards:

- Introduce or increase minimum payments for all working-age claimants.
- Adjust income bands or taper rates to reduce entitlement for higher earners.
- Limit support by Council Tax band, e.g., capping awards at Band B.
- Remove or restrict disregards for certain income types (e.g., maintenance, pensions).
- Potential impact: working-age households, especially those just above benefit thresholds, may see reduced support.

To increase awards:

- Reinstate or extend 100% support for vulnerable groups (e.g., disabled, carers).
- Align exemptions with Universal Credit criteria (e.g., LCW/LCWRA).
- Introduce flat-rate non-dependant deductions to simplify and reduce household contributions.
- Potential impact: disabled residents, carers, and low-income families may benefit from increased support.

7 Legal Risk:

In September 2025, the High Court quashed a council's CTS scheme due to:

- Unlawful adoption: The scheme was not approved by full council, breaching statutory requirements
- Discriminatory design: Income was double counted, disproportionately affecting disabled people and carers
- Failure to meet Public Sector Equality Duty: No proper assessment of impact on protected groups.

8 Implications for Cheshire East

- Any future changes must be lawfully adopted, with full council approval.
- Schemes must be transparent, rational, and non-discriminatory.
- Robust equality impact assessments and legal reviews are essential to avoid judicial challenge.

Consultation and Engagement

- 9 No consultation is required in respect of this decision. However, the review itself will require extensive consultation and engagement with a broad range of stakeholders

Reasons for Recommendations

- 10 Any changes to the Council's CTS scheme require extensive modelling, consultation and subsequent approval. This would not be possible in the current financial year.

Other Options Considered

Option	Impact	Risk
Do nothing	Budget Predictability - Keeping the scheme unchanged provides stability in forecasting expenditure and administrative costs. Loss of Protection during UC Migration - Claimants moving from legacy benefits to Universal Credit may lose automatic eligibility for support if our scheme isn't updated to reflect national policy changes	Whilst any risk of challenge is reduced, a failure to respond to changing needs with ongoing changes to disability benefits may mean that a static scheme may become increasingly misaligned with claimant profiles

Implications and Comments

Monitoring Officer/Legal/Governance

- 11 There are no immediate legal implications as no changes are proposed for the current year. Legal advice will be sought during the modelling phase to ensure any future proposals comply with statutory requirements.

Section 151 Officer/Finance

- 12 No financial changes are proposed for the 2026/27 budget. Modelling work will assess the financial impact of potential changes for future years and will be considered as part of the next business planning cycle.

Human Resources

- 13 No direct HR implications at this stage. Any future changes may require training or system updates.

Risk Management

- 14 Deferring changes reduces the risk of rushed implementation and ensures adequate time for consultation and impact assessment. Future proposals will be assessed against the strategic risk register.

Impact on other Committees

- 15 Future changes may require input from the Finance Sub-Committee and Corporate Policy Committee.

Policy

- 16 The modelling work will support the Council's commitment to fairness and financial sustainability. Consultation will be undertaken in line with the Council's engagement toolkit.

Commitment 1: Unlocking prosperity for all	Commitment 2: Improving health and wellbeing	Commitment 3: An effective and enabling council

Equality, Diversity and Inclusion

- 17 There are no implications for equality at this stage. A review will require adherence to the Council's EDI policy.

- 18 As modelling comes forward, an Equalities Impact Assessment will be required as part of the consultation process.

Other Implications

- 19 Potential impacts on vulnerable groups, including children and rural communities, will be considered during the modelling phase.

Consultation

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy) :</i>			
Ashley Hughes	S151 Office	06/10/25	13/10/25
Kevin O'Keefe	Interim Monitoring Officer	06/10/25	20/10/25
<i>Legal and Finance</i>			
Julie Gregory	Acting Head of Legal Services	06/10/25	10/10/25
Chris Behham	Director of Finance	06/11/25	10/11/25

Access to Information	
Contact Officer:	Paul Manning – Head of Revenues & Benefits Paul.manning@cheshireeast.gov.uk
Appendices:	None
Background Papers:	None

OPEN

Corporate Policy Committee

30 October 2025

Updated Draft Fees and Charges Policy

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

Report Reference No: CPC/49/25-26

Ward(s) Affected: All wards

For Decision

Purpose of Report

- 1 This report seeks approval for a new Cheshire East Council Fees and Charges policy. This policy will replace the Council's Charging and Trading Strategy from 2017, which requires updating as it does not fully reflect the Council's existing approach to setting fees and charges. The adoption of the new policy will also require the Council's Finance and Contract Procedure Rules to be updated. It is proposed that the new policy is applied to MTFS policy proposals for the 2026-27 budget setting process, with the resulting fees and charges being implemented from April 2026.

Executive Summary

- 2 The Council's existing Charging and Trading Strategy was last updated eight years ago and does not adequately reflect either current practice by the Council or best practice from other councils across the country.
- 3 The new Fees and Charges policy ensures that there will, in future, be full alignment between the policy and the Council's current practice and also brings the Council's approach into line with best practice in other councils.
- 4 The adoption of the new Fees and Charges policy will also require the Council's Finance and Contract Procedure Rules to be amended,

specifically to reflect the responsibility of Corporate Policy Committee to approve any variations from the policy.

RECOMMENDATIONS

The Corporate Policy Committee is recommended to:

1. Approve the new Fees and Charges Policy as at Annex 1.
2. Approve the proposed changes (as set out in paragraph 7) to the Council's Finance and Contract Procedure Rules.

Background

- 5 Cheshire East Council's current approach to the setting of fees and charges is set out in the Council's Finance and Contract Procedure Rules and a Charging and Trading Strategy (published in 2017).
- 6 The Council's Finance and Contract Procedure Rules permit Heads of Service to set fees and charges for any chargeable goods or services supplied. This delegated approach means the Council risks not having a consistent corporate approach to the setting of fees and charges. This may result in different service areas adopting varying approaches with a consequential inconsistent approach to the subsidy of fees and charges by council taxpayers. This report proposes that a more consistent approach to the setting of fees and charges is embedded in the Council with the application of the default principle that all charges should reflect the full cost of providing the service (including overheads), and that all charges should increase annually in line with inflation. In those instances where proposed fees and charges do not adhere to this default approach, then approval for this variation must be sought from Corporate Policy Committee.
- 7 To reflect these principles the following changes to the Council's Finance and Contract Procedure Rules are proposed:

Para	Existing text	Proposed Change
5.9	<i>Heads of Service shall determine the level of fees or charges payable in respect of any chargeable goods or services supplied, work undertaken or the loan or use of plant, equipment or machinery.</i>	Corporate Policy Committee approves all variations from the 2025 Fees and Charges Policy. New text for Finance and Contract Procedure Rules:

		<i>Corporate Policy Committee will approve any proposal NOT to charge service users the full cost of service provision and/or NOT to increase existing charges by the corporately set level of CPI each year. In addition, the Committee will approve any proposal to offer concessionary prices to service user groups and will approve any proposal to introduce new fees and charges.</i>
5.10	<i>Charges must be reviewed annually by the Corporate Leadership Team in the light of all relevant information, to the service area, including consideration of appropriate inflation factors</i>	CLT will still review all proposed fees and charges as part of Council's established budget setting process. New text formalises the role of Council in the process and commits the Council to publishing a full annual schedule of fees and charges in line with standard practice in other councils: <i>Each year Budget Council will review the complete schedule of proposed fees and charges and approve and publish the schedule as part of the Council's budget for the forthcoming financial year.</i>
5.14	The cost of collection should be taken into account when raising accounts. The Corporate Leadership Team must ensure that the method of collection is the	No change – full cost recovery to include cost of income collection.

	most cost effective relative to the value of the transaction.	
5.15	<i>Payment shall be collected before the service or goods are provided unless explicitly agreed or stated otherwise in the fees and charges register.</i>	No change.

- 8 The Council's existing Charging and Trading Strategy was last updated in 2017 and does not reflect current Council practice or best practice amongst other councils.
- 9 Specifically, the existing Charging and Trading strategy:
- (a) Does not mandate that wherever possible fees and charges should reflect the full cost of service provision. This key principle was included in the 2025-26 Budget Report approved by Council on 26 February 2025, which stated that fees and charges need '*to ensure that they at least cover the cost of services*'.
 - (b) Does not fully reflect the approach taken by the Transformation project on Fees and Charges (reflected in the Council's 2025-26 budget via MTFs Ref No. 55), which is to: '*to compare our existing prices with those of other councils across the country, to identify opportunities to maximise income and fully recover costs of delivery*'.
 - (c) Does not reflect the approach taken by most other councils across the country, which is to maximise income and to ensure that all decisions to subsidise services i.e. to not charge the full cost of service provision, are approved politically.
 - (d) Does not mandate the annual review and uplift of fees and charges in line with inflation. This principle was again included in the 2025-26 Budget Report which stated that fees and charges '*will keep pace with inflation*'.
 - (e) Does not adequately reflect the challenging financial scenario currently facing the Council and the scale of savings required for the Council to maintain financial stability.

- 10 To ensure consistency with the revised Finance and Contract Procedure Rules and current best practice, the new Fees and Charges Policy sets out nine key principles:
- Maximise income – where permitted by legislation, the Council will seek to maximise income from fees and charges to ensure that subsidies from council tax payers are kept to a minimum.
 - Full Cost Recovery – The default position is that charges for discretionary services should reflect the full cost of service, including overheads. It is only in limited circumstances, where demand for the service is elastic (i.e. where demand varies in line with price changes), that a full cost approach may not be possible.
 - Approval for subsidies - Where charges for discretionary services are set at a level below the cost of provision, then approval must be sought for this subsidy in line with the governance set out in this policy.
 - Subsidy reduction/removal – wherever possible subsidies for discretionary services should be reduced with the intention of removing all subsidies completely. Where there is a multi-year transition to full cost recovery, then this must be approved in line with the governance set out in this policy.
 - Benchmarking/comparisons - Charges for discretionary services should be benchmarked against other local authorities and, where the Council is operating in a competitive market, against other service providers.
 - Transparency - Charges must be clear, published, and communicated in advance to service users.
 - Annual Inflation uplift – where permissible, charges will be subject to an annual inflationary uplift, which will be set centrally. Fees should not be frozen from one year to the next and any proposal to do so requires approval from Corporate Policy Committee.
 - Annual Review – all charges must be reviewed each year as part of the annual budget setting process.
 - Payment - service users should pay in advance of service delivery unless there is a clear rationale for collecting the income in arrears.
- 11 The fees and charges within the scope of the proposed new policy are:

- Discretionary services that the Council has the power to provide, but does not have a duty to provide and where charging is permitted under legislation;
- Statutory (non- discretionary services) which the Council has a duty to provide and where charging is permitted, but where the level of charge is determined locally by the Council.

12 The new policy does not apply to:

- Council Tax and Business Rates;
- Statutory services where the level of charge is determined nationally by central Government e.g. planning application fees;
- Contributions to the cost of care, as defined by the Care Act 2014 and other relevant legislation;
- Commercial property rents;
- Services provided to other public bodies under the Local Authority (Goods and Services) Act 1970, which permits the body providing the service to make a surplus.

13 Once approved, it is proposed that the new policy is applied to all existing fees and charges for inclusion in the Council's 2026-27 budget and where appropriate, reflected in MTFS policy proposals. The full schedule of proposed fees and charges for 2026-27 will be recommended by the Council's Executive Director of Resources for consideration by Corporate Policy Committee in January 2026. The schedule will then be presented to Council for approval in February 2026 as part of the consolidated budget report. Any proposals to deviate from the policy for 2026-27 fees and charges e.g. not to apply the corporately set inflationary uplift, will need to be approved by Corporate Policy Committee in January 2026.

14 Once fees and charges have been uplifted for inflation and implemented from April 2026, it is proposed that subsequent inflationary uplifts are applied from January each year i.e. wherever permitted by legislation, annual inflationary uplifts will move forward and be applied from January 2027 and from each January in subsequent years.

Consultation and Engagement

15 This policy will be implemented in policy proposals within the Council's Medium Term Financial Strategy for the period 2026-2030. The Council will engage and consult on the MTFS package and will consider representations prior to the budget being approved in February 2026.

Proposals for specific fees and charges to deviate from the policy will be considered by Corporate Policy Committee.

Reasons for Recommendations

- 16 The adoption of a new Fees and Charges policy and the proposed changes to the Council's Finance and Contract Procedure Rules will mean the two documents are fully aligned with each other and will also ensure consistency with the approach set out in the Council's 2025-26 Budget Report. Furthermore, the recommendations align with the commitment in the Council's Corporate Plan 2021-25 to be 'an effective and enabling council.' In particular, adopting a policy to ensure fees and charges reflect the full cost of providing the service will support the Council's additional Corporate Plan commitment to be a 'financially sustainable council, enabled by council-wide service transformation and improvement.'

Other Options Considered

- 17 The Council's existing Trading and Charging Strategy is out of date and need revising. Continuing to work to the old policy risks the Council adopting an inconsistent approach when setting fees and charges.

Implications and Comments

Monitoring Officer/Legal/Governance

- 18 Under the Local Government Act 2003, the Council can charge for discretionary charges for the services that it provides. Discretionary services are services where the council has the power but it not obliged to provide. The Local Government Act 2000 gave local authorities a general power to promote the economic, social and environmental well-being in local communities. The 2003 Act allows authorities to set the level of the charge for each discretionary service as they think fit within the restriction that the income from charges for each kind of service must not exceed the costs of its provision nor can the Council charge for services that it mandated to provide or has a legal duty to provide.
- 19 The Localism Act 2011 introduced the General Power of Competence, which allows the Council to do anything an individual can do, provided it is not prohibited by other legislation. These powers have replaced the previous well-being powers; however, the use of these powers must be in support of a reasonable and accountable decision made in line with public law principles. This includes the ability to charge for services .
- 20 Currently the Constitution dated July 2025 at Chapter 2 Part 5 paragraph 34 delegation was given to all Executive Directors to determine a Pricing Strategy that articulates the level of fees or charges

payable in respect of any goods or services supplied, work undertaken or the loan or use of plant, equipment or machinery. Therefore, as this does not align with the current proposed policy it is necessary to amend the Constitution with the text provided above. This will then align the Constitution with the proposed policy, if Executive Directors set fees and charges that do not align with the policy, then Corporate Policy Committee approval must be sought.

- 21 The Council has a fiduciary duty at all times to the taxpayers and must fulfil its duty in a way that is accountable to local people as to how it spends its public funds.

Section 151 Officer/Finance

- 22 The adoption of the Fees and Charges policy should ensure that fees and charges reflect the full cost of provision, increase in line with inflation each year and are benchmarked against similar charges made by other councils. These changes should facilitate the generation of increased income from fees and charges with the net revenue impact reflected in service MTFS policy proposals for the period 2026-30.

Human Resources

- 23 There are no direct human resources implications from this report.

Risk Management

- 24 This policy will be enacted via MTFS policy proposals for the period 2026-30 and any impact on the Council's strategic risk register will be considered alongside these proposals.

Impact on other Committees

- 25 This policy will be enacted via MTFS policy proposals for the period 2026-30 and all committees will review these proposals as part of the Council's established budget setting process.

Policy

- 26 This policy will be enacted via MTFS policy proposals for the period 2026-30 and the policy implications of increasing specific fees and charges will be considered as part of the Council's established budget setting process.

Equality, Diversity and Inclusion

- 27 There are no immediate implications associated with this report and its recommendations. Any implications from the application of the policy will be considered as part of the Council's budget setting process.

Other Implications

- 28 There are no immediate implications relating to rural communities, Children and young people, Public Health or Climate Change from this report and its recommendations.

Consultation

Name of Consultee	Post held	Date sent	Date returned
Statutory Officer (or deputy) :			
Ashley Hughes	S151 Officer	21/10/25	22/10/25
Kevin O’Keefe	Interim Monitoring Officer	21/10/25	22/10/25
Legal and Finance			
Julie Gregory	Mandy Withington Principal Lawyer	20/10/25	21/10/25
Steve Reading	Finance Manager Resources		
Other consultees:			
Directors			
Sal Khan	Interim Director Financial Improvement	01/10/25	01/10/25
Chris Benham	Director of Finance		

Access to Information	
Contact Officer:	Steve Wilcock, Interim Finance Manager Steven.wilcock@cheshireeast.gov.uk
Appendices:	Annex 1
Background Papers:	None

Fees and Charges Policy

1. Introduction

Income from levying fees and charges for discretionary local public services forms a critical part of the Council's overall resources. The total level of charges levied by Cheshire East Council (CEC) makes up approx. 11% of the total income to the Council (2025-26 Budget Report), providing funds to meet the corporate objectives of CEC and reducing the amount required to be raised from Council Tax.

The purpose of this policy is to establish a framework and principles for setting, reviewing, and managing fees and charges for services provided by Cheshire East Council. The framework confirms the Council's overarching policy that charges for services should fully recover their costs, unless there is a specific decision by the authorised decision maker(s) to subsidise the charge to the payers. The application of this policy will ensure the Council has a consistent, fair, and transparent approach to all the charges that it makes for discretionary services.

2. Scope

This policy applies to:

- Discretionary services that the Council has the power to provide, but does not have a duty to provide and where charging is permitted under legislation;
- Statutory (non- discretionary services) which the Council has a duty to provide and where charging is permitted but where the level of charge is determined locally by the Council.

This policy does not apply to:

- Council Tax and Business Rates;
- Statutory services where the level of charge is determined nationally by central Government e.g. planning application fees;
- Contributions to the cost of care, as defined by the Care Act 2014 and other relevant legislation;
- Commercial property rents;
- Services provided to other public bodies under the Local Authority (Goods and Services) Act 1970, which permits the body providing the service to make a surplus.

3. Legal Framework

The Council's powers to charge are derived from:

- Local Government Act 2003 (Section 93) – allows charging for discretionary services on a cost recovery basis and for councils to trade and create a profit in activities on a commercial basis through a council owned company.
- Localism Act 2011 (Section 3) – General Power of Competence, enabling charging and trading where not otherwise prohibited.
- Local Authorities (Goods and Services) Act 1970 allows councils to provide services to each other and with other designated public bodies.
- Other relevant legislation specific to service areas.

In most circumstances, councils, when setting discretionary charges, are permitted to recover the full cost of providing the service. As levels of income are dependent on demand and therefore difficult to predict, the legislation permits councils to balance income and expenditure over a period of time (between 1-3 years). This allows councils to address any under or over recovery issues when setting charges for future years.

4. Charging Principles

The Council will apply the following principles when setting and reviewing charges:

Maximise income – where permitted by legislation, the Council will seek to maximise income from fees and charges to ensure that subsidies from Council Tax payers are kept to a minimum.

Full Cost Recovery - The default position is that charges for discretionary services should reflect the full cost of service, including overheads. It is only in limited circumstances, where demand for the service is elastic (i.e. where demand varies in line with price changes), that a full cost approach may not be possible.

Approval for subsidies - Where charges for discretionary services are set at a level below the cost of provision, then approval must be sought for this subsidy in line with the governance set out in this policy.

Subsidy reduction/removal – wherever possible subsidies for discretionary services should be reduced with the intention of removing all subsidies completely. Where there is a multi-year transition to full cost recovery, then this must be approved in line with the governance set out in this policy.

Benchmarking/comparisons - Charges for discretionary services should be benchmarked against other local authorities and, where the Council is operating in a competitive market, against other service providers.

Transparency - Charges must be clear, published, and communicated in advance to service users.

Annual Inflation uplift - where permissible, charges will be subject to an annual inflationary uplift, which will be set centrally. Fees cannot be frozen from one year to the next and any

proposal to do so requires political approval. Where permitted by legislation, and where practicable, it is proposed that annual increases take effect from 1st January each year, starting from January 2027. This means that in 2026-27 there will be two inflationary linked increases – one taking effect from April 2026 and another from January 2027.

Annual Review – all charges must be reviewed each year as part of the annual budget setting process.

Payment - service users should pay in advance of service delivery unless there is a clear rationale for collecting the income in arrears.

5. Types of Charge and cost recovery approach

Type	Objective	Approver
Full Cost Recovery	The Council wishes to make the service generally available. The full cost of service provision is recovered and there is no subsidy.	In line with Finance Procedure Rules
Full Cost Recovery with concessionary discounts	The Council wishes to make the service generally available and is prepared to subsidise the service to ensure target groups such as young people/senior citizens have access at a reduced cost.	Corporate Policy Committee
Subsidised	The Council wishes to make the service generally available but has agreed that services users should not pay the full cost of providing the service. It will therefore be subsidised by council tax payers.	Corporate Policy Committee
Nominal	The Council wishes the service to be generally available but sets a small charge to discourage misuse.	Corporate Policy Committee
Statutory	Charges are set in line with statutory obligations and central government requirements.	N/A
Fully Funded	The Council has decided to fully fund the service which are provided free at the point of service.	Corporate Policy Committee

When calculating the total cost of delivering a service guidance is available from the Chartered Institute for Public Finance and Accountancy (CIPFA). This provides the ability to recover all the cost in the organisation, including a proportion of all central and unallocated overheads

including democratic costs, depreciation interest, working capital costs and any pension back funding costs.

The main categories of costs to include in the calculation of total costs include:

Category of Cost	To include
Direct Service Costs	• Total salary costs of staff delivering the service (incl. oncosts) • Other service costs involved in delivering the service i.e. administration, and management
Corporate and Support Service costs	• Accommodation • ICT • Finance & Procurement • Legal • Audit • Democratic services • Communications • Transformation
Financial costs	• Depreciation • Interest on loans • Debt collection and bad debt write off

Differential service levels and pricing – where appropriate services should consider the merits of adopting differential charging to reflect those instances where the standard level of service is uplifted to an enhanced level.

6. Governance and Approval

The Council may wish to provide discretionary services with no charge or charge at a level that does not fully recover the cost of providing the service. This decision means that the Council has decided that general Council Tax payers should subsidise the provision of the service. Such a decision could be made in order to support the delivery of a key corporate policy or objective. All decisions to provide a subsidy and/or concessionary pricing for a discretionary service must be approved by Corporate Policy Committee . Where a subsidy has been approved, then the reason for the provision of the subsidy should be recorded and reviewed every three years.

Where Corporate Policy Committee does not approve a subsidy or concession, then the full cost of providing the service must be charged. If this makes the provision of the service unviable then it should cease to be provided.

Any proposal not to increase the charge year on year for a discretionary service in line with the corporately set inflation rate must also be approved by Corporate Policy Committee.

Any proposals to introduce new fees and charges should be considered by Corporate Policy Committee and take into account the outcome of any consultation and equalities and impact assessment.

Each year the full schedule of fees and charges will be presented to Council for approval as part of the Council's budget setting process. The final officer recommendations on all fees and charges will be made by the Executive Director of Resources.

7. Administration

Charges must be published and communicated clearly so that users of discretionary services are aware of the charges prior to ordering a service. VAT must be applied as required, with charges to members of the public quoted inclusive of VAT. It is expected that payment will be collected in advance off the service being delivered, unless there is a strong and explicit rationale for collecting the income in arrears.

8. Review

Charges, and any decision not to charge, will be reviewed by services annually in sufficient time to allow the impact of any changes to be included in the budget setting process. All charges are expected to be increased by CPI unless there are exceptional reasons for not doing so and approval for this treatment has been secured in line with the governance set out in this policy.

In addition to this annual light-touch review of all charges, services should undertake a thorough review every three years; this review will provide assurance that all costs are still being recovered. The Finance service will advise on appropriate overheads and the full cost recovery position.

This policy will be reviewed at least every three years or as required by legislative changes or any other major change.

9. Recording of Fees and Charges

Services are expected to maintain a schedule of all fees and charges levied. This schedule should include and separately identify those charges that are set nationally. The schedule should include the date of the most recent date in-depth review and, where applicable, the date of the Corporate Policy Committee to approve a subsidy or concession.

The Council's complete schedule of fees and charges are reviewed each year as part of the Medium Term Financial Strategy process and the schedule will be published as part of the agenda pack for the Council's annual budget setting meeting in February of each year.

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OPEN

Corporate Policy Committee

30 October 2025

Improvement and Transformation Delivery Plan 2025-27

Report of: Rob Polkinghorne, Chief Executive

Report Reference No: CPC/53/25-26

Ward(s) Affected: All

For Decision

Purpose of Report

- 1 The report sets out the Improvement and Transformation Delivery Plan 2025-27 for approval in line with decisions made at previous Corporate Policy Committees and the expectations within the non-statutory Best Value Notice with regards to developing a single overarching plan incorporating transformation and improvement activity and quarterly reporting on delivery.

Executive Summary

- 2 The Improvement and Transformation Delivery Plan (The Plan) is focused on four improvement priorities and the action required to achieve the following outcomes within 18 months by June 2027:

Improvement Priority	Outcomes expected by June 2027
Financial sustainability	A Medium-Term Financial Strategy (MTFS) with a clear route to financial sustainability and realising financial benefits with measurable outcomes for residents through council-wide transformation
Good governance and decision making	Implemented changes to our governance model from May 2026 enabling more effective, timely decision-making and scrutiny
Leadership and culture change	Embedding organisational culture change with visible leadership and collaboration supported by impactful communication and engagement

Improvement Priority	Outcomes expected by June 2027
Improving Children's Services	Demonstrable improvement in children's services recognised by Ofsted

- 3 The Plan is a single overarching document to provide oversight of all significant improvement and transformation activity as well as the work taking place to deliver the outcomes in the Cheshire East Plan 2025-29 rather than a separate delivery plan. It will help us plan, prioritise and resource effectively as well as openly measure and report on progress and impact, significantly improving the Council's own oversight and assurance of delivery as well as meeting expectations in the non-statutory Best Value Notice received in May 2025.
- 4 We will continue to work with the Assurance Panel we established in August 2024, making full use of their expertise to support us. The Panel will provide feedback on the Plan at its next meeting on 30 October and through a further prioritisation session with the Corporate Leadership Team led by the Chair of the Panel.
- 5 Progress with delivery will be reported at least monthly to the Improvement and Transformation Delivery Board with regular reports to the Assurance Panel, Corporate Policy Committee and government. The plan will be regularly reviewed and refreshed by June 2027. The Plan is a live document and will continue to evolve as our improvement journey progresses and the non-statutory Best Value notice requirements are met.

RECOMMENDATIONS

1. Agree the Improvement and Transformation Delivery Plan 2025-27 at Appendix 1, subject to the feedback from the Assurance Panel meeting on 30 October 2025 and prioritisation session.
2. Delegate any final amendments to the Plan, and any updates throughout the next 18 months, to the Chief Executive in consultation with the Leader, Deputy Leader and Leader of the Opposition.

Background

- 6 The Improvement and Transformation Delivery Plan 2025-27 is focused on four improvement priorities – financial sustainability, good governance and decision-making, leadership and culture change, and improving Children's Services. The Plan is a single overarching document to provide oversight of all significant improvement and transformation activity as well as the

work taking place to deliver the outcomes in the Cheshire East Plan 2025-29.

- 7 The Plan brings together existing plans focused on financial, organisational and service challenges that followed multiple external inspections, peer reviews and assessments over the last 18 months including the Ofsted inspection of Children's Services, Local Government Association (LGA) Corporate Peer Challenge and CIPFA (Chartered Institute of Public Finance and Accountancy) review.
- 8 The Council also developed a Transformation Plan in August 2024 to meet the requirements of the application to government for Exceptional Financial Support (EFS) having identified a budget gap of £100m in the Medium-Term Financial Strategy 2024-28.
- 9 The transformation programmes have been reviewed alongside the development of this Plan, which also coincides with some of the initial projects drawing to a close, mostly within the Corporate Core programme. Having reviewed the remaining projects within that programme, digital projects will be realigned to Access to Services and the customer experience project creating a new Modernising Delivery programme. When the projects due to handover to 'business as usual' shortly finish, the Corporate Core programme will be formally closed. The remaining six transformation programmes and their projects are set out within the Plan.
- 10 This new Plan aims to enhance the work already underway, meet the expectations within the non-statutory Best Value Notice received in May 2025 and significantly improve the Council's own oversight and assurance of delivery. The government is seeking assurance of our improvement and has issued a non-statutory [Best Value Notice](#) formalising the oversight they would like to see. The areas of priority for improvement for the next 18 months are aligned to the non-statutory Best Value Notice.

Consultation and Engagement

- 11 Engagement with staff, Members, partners and stakeholders has taken place in the development and delivery of the individual plans that inform this Plan.
- 12 Members have been engaged in different components of the Plan including through Member briefings, service committees such as Finance Sub-Committee and Children's and Families Committee, a cross-party Member task and finish group, and oversight through the Corporate Policy Committee. However, Member engagement and policy development is recognised as an area for improvement and reflected in the good governance and decision-making improvement priority within the Plan.
- 13 Decisions will be taken through the relevant Service Committees and Corporate Policy Committee as required for policy change and expenditure

or savings including the financial and non-financial benefits of the transformation programmes, or officer delegations where appropriate. Significant expenditure will go through the appropriate decision making, including as part of the budget setting process and development of the MTFS in line with the Constitution and Schemes of Delegation.

- 14 Engagement has taken place with strategy, programme and project leads including relevant Directors and Heads of Service as well as Corporate Leadership Team. An early draft was also shared with the Assurance Panel with an online session held in September providing valuable feedback that has been incorporated into the Plan. The first quarterly formal meeting with MHCLG is taking place on 23 October and the Assurance Panel meets on 30 October – their feedback will be incorporated into the final Plan. A further prioritisation session with the Corporate Leadership Team led by the Chair of the Panel.
- 15 A Communication and Engagement Strategy is in development that will underpin this Plan and set out the council's strategic approach to communications and how we will engage with key stakeholders to improve understanding of the council's priorities and programmes, and ensure policies, strategies and services are informed by the people and organisations who will be affected by them and involved in delivery. The strategy will come forward to Corporate Policy Committee in November 2025.
- 16 We know we must improve our engagement with staff, Trade Unions and Members, and develop our relationships with residents, communities, businesses, visitors, partners and other key stakeholders, including the media, focusing on what they need to know and understand about the organisation, the impact of the council's work and the role they play in shaping the outcomes we want to deliver for Cheshire East.

Reasons for Recommendations

- 17 The report sets out the Improvement and Transformation Delivery Plan 2025-27 for approval in line with decisions made at previous Corporate Policy Committees with regards to developing an overarching plan, incorporating transformation activity and quarterly reporting on delivery. An overarching improvement plan is also an expectation of the non-statutory Best Value Notice received by the Council from government in May 2025.

Other Options Considered

Option	Impact	Risk
Do nothing	No single overarching improvement plan meaning no oversight of all significant	No corporate visibility and focus to better enable the required pace of delivery

Option	Impact	Risk
	improvement plans and activity	Non-compliance with the Best Value Notice leading to further measures from MHCLG

Implications and Comments

Monitoring Officer/Legal/Governance

- 18 A Best Value notice was issued to the Council in May 2025 and is outside the statutory powers held by the Secretary of State under the Local Government Act 1999 to inspect or intervene in local authorities where there is evidence of best value failure and, separately, under section 230 of the Local Government Act 1972 to request information from local authorities. However, a failure to demonstrate continuous improvement including delivery of this overarching plan may be judged to contribute to best value failure and the Secretary of State may consider using these powers as appropriate.
- 19 Under the Local Government Act 1999, all councils have a general Duty of Best Value to “make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.”.
- 20 The delivery of this plan and individual programmes and projects will require individual consideration, decision making and reporting. Where appropriate, Member decision-making or officer delegations will be used in line with the Constitution and Schemes of Delegation. Relevant decision making and scrutiny will be through Service Committees, Corporate Policy Committee and full Council as appropriate and as part of the budget setting process.
- 21 Progress in delivering the plan will be reported at least quarterly to the Improvement and Transformation Delivery Board, Assurance Panel, Corporate Policy Committee and government. It is also noted that the Assurance Panel will provide ongoing support and challenge to aid the delivery of the plan.
- 22 This overarching plan will enhance not duplicate or undermine the governance or reporting and progress visits required by specific external agencies such as Ofsted.

Section 151 Officer/Finance

- 23 There are no direct financial implications within this report and recommendations. The Cheshire East Plan 2025-29 has a commitment to be an effective and enabling council including outcome 3.1 Financially

sustainable council, enabled by council-wide service transformation and improvement.

- 24 The Cheshire East Plan was developed alongside the Medium-Term Financial Strategy 2025-29. The MTFS is the resource and financial plan for delivery of the Corporate Plan. The council will use its resources to deliver the commitments and required improvements. Transformation savings are built into the MTFS and now reported regularly to Corporate Policy Committee.
- 25 Areas for improvement identified through the CIPFA review are set out in the Financial Leadership Improvement Plan and reflected in this Plan.

Human Resources

- 26 There are no direct implications from this report. The Plan provides clarity on the overall strategic direction of the council's improvement aligned to the Cheshire East Plan 2025-29 and will be reflected in service plans and personal development reviews (PDRs) as part of the 'golden thread' where appropriate. The use of the transformation reserve will help to secure capacity and expertise to support the implementation of the transformation programme and improvement priorities. Embedding culture change and the workforce transformation programme are key within the Plan.

Risk Management

- 27 The Council's Strategic Risk Register is being reviewed and updated to ensure close alignment between the priorities and outcomes set out in the Plan, and the content of the Strategic Risk Register, which will be regularly reported upon to Members.
- 28 An overarching plan will help to inform the identification and management of corporate risks with risk assessments taking place for individual projects where appropriate. The plan will help the council further drive its own improvement, ensure effective strategic oversight and comply with the expectations of the non-statutory Best Value Notice. The risk of a lack of progress and delivery at the required pace could result in further measures and an escalation from MHCLG which is identified as a risk and will be added to the Strategic Risk Register.

Impact on other Committees

- 29 There is no direct impact on other Committees, however, updates or decisions relating to delivery, transformation or improvement activity for specific service areas would be taken by the relevant committee where appropriate including policy changes and as part of the budget setting process.

Policy

- 30 The Cheshire East Plan 2025-29 includes a commitment to be an effective and enabling council with an emphasis on being financially sustainable, aided by council-wide service transformation and improvement. This improvement plan primarily focuses on this third strategic commitment which underpins the success of the other two commitments in the Cheshire East Plan – Unlocking prosperity for all and Improving health and wellbeing.
- 31 The Council understands the improvements it needs to make and has made some progress in addressing the challenges with a focus in this plan on financial sustainability including delivery of the transformation plan, sustainable improvements in Children’s social care services, leadership capacity and culture change, effective governance and decision making. The plan will help the council to deliver value for money, continuous improvement and better outcomes for Cheshire East’s residents.

Equality, Diversity and Inclusion

- 32 There are no direct equality, diversity and inclusion implications, however, the development of a new Equality, Diversity and Inclusion Strategy is included within the plan for development within 2025/26.
- 33 Strategies, programmes and projects within the overarching plan will help improve the culture and processes, systems and structures as part of the Council’s overall transformation and improvement journey underpinning the delivery of the Cheshire East Plan 2025-29, enabling improved outcomes for all residents, businesses and communities. Equality impact assessments will be completed for individual projects.

Other Implications

- 34 N/A

Consultation

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy):</i>			
Ashley Hughes	S151 Officer	13/10/25	20/10/25
Kevin O’Keefe	Interim Monitoring Officer	13/10/25	17/10/25
<i>Legal and Finance</i>			

Chris Benham	Director of Finance/Deputy S151	13/10/25	13/10/25
<i>Other Consultees on the Plan:</i>		<i>Executive Directors/Directors</i>	
Chief Executive and Executive Directors	Corporate Leadership Team	17/09/25 (CLT) 08/10/25 (Transformation Board)	10/10/25 20/10/25

Access to Information	
Contact Officer:	Karen Wheeler, Interim Assistant Chief Executive karen.wheeler@cheshireeast.gov.uk
Appendices:	Appendix 1: Improvement and Transformation Delivery Plan 2025-27
Background Papers:	Agenda for Corporate Policy Committee on Wednesday, 6th August, 2025, 5.30 pm Cheshire East Council Agenda for Council on Wednesday, 16th July, 2025, 11.00 am Cheshire East Council Agenda for Corporate Policy Committee on Thursday, 12th June, 2025, 10.30 am Cheshire East Council

Improvement & Transformation Delivery Plan 2025-27

Enabling prosperity and wellbeing for all



OFFICIAL



Foreword

Cheshire East Council is committed to change. We are committed to delivering the best possible services, protecting our most vulnerable residents and ensuring our borough is an even better place to live, work and thrive.

Our vision for Cheshire East's communities and places, set out in the [Cheshire East Plan 2025-29](#), is enabling prosperity and wellbeing for all. However, this has become increasingly difficult. The financial environment in which we operate has shifted dramatically. We no longer have the resources to meet rising demand in the way we would like. Pressures in areas such as children's social care, adult services and special educational needs are growing faster than our funding. At the same time, the complexity of the challenges we face has increased, and we have not adapted quickly enough to deliver services differently or in partnership with others.

We are now at a pivotal moment in our history following the issuing of a [non-statutory Best Value Notice](#) in May 2025 by the government and the stark financial challenges we face. We know that we must improve and must do so quickly. The next few years will be critical in determining our financial sustainability and delivery for our communities. That is why we have developed a comprehensive **Improvement and Transformation Delivery Plan** to which our Medium-Term Financial Strategy is aligned. This Plan sets out how we will move from crisis to stability and build a more resilient, efficient and effective Council, removing the barriers that have slowed our progress.

This journey will not be easy. Some services must be delivered differently and more efficiently. Others will need to reduce or stop altogether, and we will work with partners to find new ways of meeting local needs. It is not about small changes, it is about reshaping how we operate, how we prioritise and how we serve our communities. We are confident that with the right resources, focus and commitment, we can deliver the actions in our plan at the pace required, resulting in real improvements for our staff, Members, residents, businesses and partners across Cheshire East.

Councillor Nick Mannion
Leader of the Council

Councillor Michael Gorman
Deputy Leader of the Council

Rob Polkinghorne
Chief Executive

Contents

Section 1	Background, context and purpose	Page 4-8
Section 2	Our future direction and devolution	Page 9
Section 3	Our improvement priorities: Improvement Priority 1: Financial Sustainability Improvement Priority 2: Good governance and decision-making Improvement Priority 3: Leadership and culture change Improvement Priority 4: Improving Children's Services	Page 10-14 Page 15-18 Page 19-22 Page 23-24
Section 4	Delivery governance, oversight and resourcing	Page 25-26
Section 5	Measuring success	Page 26-27
Appendix A	Delivering our commitments in the Cheshire East Plan	Page 28-32

Section 1 – Background, context and purpose

In May 2025 we received a non-statutory Best Value Notice from the Ministry of Housing, Communities and Local Government (MHCLG), setting out clear expectations and priorities for improvement following a number of external inspections and assessments. These expectations are:

- Develop and agree a single **overarching improvement plan** which addresses recommendations from various external reviews and has clear milestones
- Continue taking urgent steps to improve its **financial sustainability**, by delivering against the agreed [Transformation Plan](#), delivering identified savings and addressing the recommendations made by [CIPFA](#) (Chartered Institute of Public Finance and Accountancy)
- Continue to comply with the Department for Education's [Improvement Notice](#) by delivering appropriate and sustainable improvements in relation to **children's social care services**
- Continue working with the **Independent Assurance Panel**, making full use of its expertise and responding to its recommendations
- Continue to increase **senior officer capacity and stability**, by making permanent appointments in a robust and timely manner and taking steps to reduce staff turnover in the longer term
- Ensure that there are **effective corporate, governance and scrutiny** processes that enable decisions and improvements to be made at pace and performance to be accurately monitored, including improvements to the committee system as recommended by the LGA following its [Corporate Peer Challenge](#)
- Continue to **embed organisational cultural change**, with focus on measuring impacts.

We fully accepted the need to address these challenges and developed a number of separate plans in response to recommendations from the external reviews. However, we are now at a key turning point. In bringing together all improvement and transformation plans into a single overarching plan, it gives us clarity and a clear direction for the next 18 months. It will help us focus our resources effectively, openly measure and report on progress both to government, on a quarterly basis, and to our residents, businesses, partners, Members and staff. Implementing these plans will improve our accountability, financial sustainability and service delivery.

We will continue to work with the Independent Assurance Panel we established in August 2024, making full use of their experience and expertise to support us. The areas of focus raised in the [first progress letter](#) from the panel in June 2025 are in line with the non-statutory Best Value Notice and are reflected in this plan.

The development of the [Transformation Plan](#) was a condition of Exceptional Financial Support (EFS) from government and intended to facilitate broader service redesign, supported by investment in digital technology, and contribute to the savings required over multiple years.

Inner Circle Consulting (ICC) were appointed in April 2024 to provide additional capacity and expertise to progress the development of the Transformation Plan, and to support some of its delivery. The Transformation Plan was submitted to government by the end of August 2024 deadline and identified opportunities within a range of £59-91m to help close the £100m gap over the coming four years. £68m was included within the MTFS 2025-29 and considered to be deliverable including £24.2m in 2025/26. We know there is significant work to be done to realise the savings identified in 2025/26 and ensure mitigations are in place if this cannot be achieved.

It has been timely to review the transformation programmes and progress to date in light of the current financial position and in developing this overarching Plan. We have revised the transformation programmes to focus our efforts on the most significant and impactful transformation. Some transformation projects have been delivered and are moving into 'business as usual' delivery such as the annual process of increasing fees and charges.

We know changing our organisational culture is key to our success. Improving organisational culture whilst delivering significant improvement and transformation is challenging but necessary. To build trust in the new leadership team and guide the council through improvement and transformation delivery, a new set of values have been co-produced with staff to shape how we work and underpin the change in culture we need. [Our values](#) reflect our Target Operating Model (TOM) and design principles, which in turn guide our transformation.

The TOM was also co-produced with staff and Members, providing a framework for the organisation we want to be. It will help us navigate current and future challenges and position us for financial sustainability. We will be guided by 12 design principles that we will embed in every aspect of our work, ensuring that our approach remains focused, coherent and effective. However, achieving this will require a significant shift in how we operate. The TOM is structured around four interconnected building blocks that represent the essential components driving transformation, new ways of working and enabling the delivery of seamless, adaptable, and efficient services. Our next steps include developing a detailed roadmap to guide the implementation of the TOM and programme of service redesign. We will embed an integrated approach that breaks down traditional, siloed service delivery and fosters cross-departmental collaboration and partnerships with our stakeholders.

Target Operating Model



Whilst we are focused on delivering improvement and transformation, it is important to ensure alignment of the Plan to the three commitments in the Cheshire East Plan 2025-29. The following table shows how the delivery of the Improvement and Transformation Delivery Plan, focused on four improvement priorities, paves the way for achievement of the medium-term outcomes that contribute to delivery of the three commitments in the Cheshire East Plan 2025-29:

Improvement priorities	Outcomes Short-term expected by June 2027	Outcomes Medium-term expected by March 2029
1. Financial sustainability	A Medium-Term Financial Strategy (MTFS) with clear route to financial sustainability and realising financial benefits with measurable outcomes for residents through council-wide transformation	Financially sustainable council, enabled by council-wide service transformation and improvement
2. Good governance and decision making	Implemented changes to our governance model from May 2026 enabling more effective, timely decision-making and scrutiny	Effective and responsive governance, compliance, and evidence-based decision-making
3. Leadership and culture change	Embedding organisational culture change with visible leadership and collaboration supported by impactful communication and engagement	Innovative solutions are developed through a culture of collaboration across the council and with residents, businesses, and partners
4. Improving children's services	Demonstrable improvement in children's services recognised by Ofsted	Children and young people thrive and reach their potential with targeted support when and where they need it

More detail on how the delivery of this Plan specifically contributes to the achievement of the Cheshire East Plan 2025-29 is set out at Appendix A. The Improvement and Transformation Delivery Plan sets the operational focus for the next 18 months, while the Cheshire East Plan 2025–29 provides strategic direction for the next 3.5 years. Both plans are aligned.

Progress against the improvement projects and transformation programmes within the Plan will be reported monthly to the Improvement and Transformation Delivery Board chaired by the Chief Executive, with regular updates to the Independent Assurance Panel, Corporate Policy Committee (or relevant Committee as we move to Cabinet arrangements) and government. Improvement is usually an incremental ongoing process whereas transformation is likely to be larger scale with more fundamental changes. This is reflected in the programmes, projects, deliverables and timescales for delivery.

Timely, informative communication and effective two-way engagement with stakeholders will be key for delivery. The plan complements existing governance and reporting requirements from external bodies like Ofsted and the Department for Education.

Plan on a Page

Cheshire East Plan 2025-29		Our Vision – Enabling prosperity and wellbeing for all in Cheshire East			
		Commitment 1: Unlocking prosperity for all		Commitment 2: Improving health and wellbeing	Commitment 3: An effective and enabling council
Improvement & Transformation	Improvement Priorities Outcomes & Projects	Priority 1: Financial sustainability Sponsor: Executive Director of Resources & S151 Officer A Medium-Term Financial Strategy (MTFS) with clear route to financial sustainability and realising financial benefits with measurable outcomes for residents through council-wide transformation	Priority 2: Good governance & decision making Sponsor: Director of Law & Governance & Monitoring Officer Implemented changes to our governance model from May 2026 enabling more effective, timely decision-making and scrutiny	Priority 3: Leadership & culture change Sponsor: Executive Director of Resources & S151 Officer Embedding organisational culture change with visible leadership and collaboration supported by impactful communication and engagement	Priority 4: Improving Children's Services Sponsor: Executive Director of Children's Services Demonstrable improvement in children's services recognised by Ofsted
	Programmes & Projects	Budget Management Financial Leadership Unit 4/Enterprise Resource Planning	Leader and Cabinet Model Strategy and Policy Framework Performance Management Framework Consultation and engagement	People Strategy	Children's Services Improvement
		Modernising Delivery Sponsor: ED, Adults, Health & Integration Resident Experience Modern Workplace		Workforce and Culture Sponsor: Executive Director of Resources & S151 Officer Workforce Benefits Culture & Organisational Development Service Design & TOM	Children's Services Sponsor: Executive Director of Children's Services Right Child, Right Home Birth to Thrive
		Enabling Communities Sponsor: ED, Adults, Health & Integration Adults Social Care Sponsor: ED, Adults, Health & Integration Prevent, Reduce, Enable Learning Disabilities			
		Place Sponsor: Executive Director of Place Corporate landlord Tatton Park Third Party Spend			

Section 2 – Our future direction and devolution

The Cheshire East Plan 2025-29 sits at the top of a hierarchy of strategic plans that set out the overarching vision ‘**enabling prosperity and wellbeing for all**’ and commitments¹ so there is a 'golden thread' between the Improvement and Transformation Delivery Plan, organisational and partnership plans, such as the Health and Wellbeing Strategy, and the Medium-Term Financial Strategy. These plans guide director level service planning and individual performance development reviews so that every member of staff understands their part in delivery.

Appendix A sets out the key deliverables within the next 18 months demonstrating the work towards the delivery of the commitments and outcomes in the Cheshire East Plan 2025-29 which are intrinsically linked to overall improvement, transformation and our medium-term outcomes.

In partnership with Cheshire West & Chester and Warrington councils, we have approved the creation of a Mayoral Combined Authority for Cheshire and Warrington marking a major step in the sub-region’s devolution journey. This will shift decision-making and funding from central government to local leaders, helping to improve transport, create jobs, boost skills, and support both town centres and rural communities – very much aligned to our vision and commitments for the place and communities of Cheshire East.

It will also offer huge opportunities for businesses with increased investment in key sectors. The deal includes over £650 million of capital and revenue funding over 30 years to support local priorities, with further partnership funding potential. The new authority is expected to launch early in 2026 and hold its first Mayoral election in 2027. With devolved powers, the sub-region and the Council can help shape policies in areas such as transport, regeneration, housing, skills, health and wider economic development to better reflect local needs and priorities. This would enable more integrated and responsive public services, foster innovation in tackling challenges like rural connectivity and aging populations, and support targeted investment in skills and infrastructure.

While devolution presents huge opportunities which we must take advantage of, it cannot distract us from our focus on the improvements we must make and achieving financial sustainability. By becoming a more resilient organisation that is operationally efficient and effective, we will be better able to drive forward the delivery of policy and priorities as they change over time and emerge through devolution. During the life of this Plan, we will have laid the foundations to maximise the benefits of devolution for Cheshire East ahead of the Mayoral election in May 2027.

¹ Unlocking prosperity for all; Improving health and wellbeing; An effective and enabling council.

Section 3 – Our improvement priorities

Improvement Priority 1: Financial Sustainability

We set a budget and Medium-Term Financial Plan for 2025-29 at Full Council in February 2025. The budget was only balanced through the use of an in-principle agreement to Exceptional Financial Support (EFS) totalling £25.3m for 2025/26. This follows the use of £17.6m of EFS to balance the budgets for 2023/24 and 2024/25. Weakness in the arrangements for financial management and budget stability were identified through a series of independent processes from the Chartered Institute of Public Finance and Accountancy (CIPFA), the Local Government Association (LGA) and the external audit process. The non-statutory Best Value Notice highlights financial sustainability as requiring immediate attention.

We are now setting our budget for 2026/27 and Medium-Term Financial Plan to 2030. Underpinning this is a new Medium-Term Financial Strategy (MTFS) to deliver the following:

- A council that knows its budgets, and lives within the resource envelope without requiring EFS by 2028/29
- A council that knows how much it holds in reserves and has grown them to a level that is safe; a minimum of £25m in the General Fund balance by 2030
- A council that recognises the MTFS as its Corporate Plan in financial form as budgets are aligned to outcomes.

The MTFS is a five-year plan and includes underpinning plans such as the Dedicated Schools Grant (DSG) Management Plan (a seven-year plan to 2031) and the Capital Strategy (currently to 2030 but will move to a ten-year profile plus pipeline of works in 2026/27). By the very name, it is over a medium term. The Improvement and Transformation Delivery Plan is an 18-month timeframe, and we hold key financial deliverables in this timeframe.

Financial Sustainability: Improvement and transformation key deliverables

Committee: Corporate Policy Committee

Corporate Leadership Team Lead: Executive Director Resources/S151

Improvement Project	Key Deliverables	Delivered by	Lead Officer
Budget Management	Budget management included within budget holder's Personal Development Reviews as an objective and the budget is a standing item in one-to-one meetings	October 2025	Director of Finance (Deputy S151)
	Each budget holder will have signed a budget statement following budget setting in February 2026, including the phrase "I understand my budget, I understand I do not have the authority to overspend the totality of my budget, and I will undertake the relevant mitigations to remain within the agreed budget envelope for the financial year". Compliance will be monitored and reported to Executive Directors and will be managed through the Performance Development Review process.	March 2026	
	All elected Members will have received finance training, co-designed with the LGA Regional Finance Adviser, on their roles and responsibilities and what it means to be a Councillor for an organisation in financial distress.	March 2026	
	Finance training for officers delivered including Finance for Non-Finance Managers and the LGA's Finance Unpacked videos, as well as being included as part of all inductions.	March 2026	
Financial Leadership	Financial governance and financial management in place to improve and cement financial control and leadership to achieve financial sustainability as detailed within the Financial Leadership Improvement Plan .	March 2027	Director of Finance (Deputy S151)
	The Finance Team upskilled and developed to support our route out of EFS.	March 2027	
Unit 4/Enterprise Resource Planning	Re-implementation of the Financial Planning and Analysis module for Unit4 complete, mandatory use will follow training and development from December 2026 and support improved budget management.	April 2026	Director of Finance (Deputy S151)

Improvement Project	Key Deliverables	Delivered by	Lead Officer
	Improvements delivered to Unit 4 Middleware connect our main finance IT system with other key systems, like those used in social care, allowing information to move automatically, cutting down on manual work and improving accuracy.	June 2026	Director of Digital

Transformation Programme	Project	Key Deliverables	Delivered by	Lead Officer
Place Led	Corporate Landlord	A Corporate Landlord Asset Management Strategy 2026-29 and refreshed Corporate Landlord Model will be delivered to improve strategic asset management and support the delivery of financial and service outcomes.	June 2026	Director of Growth & Enterprise
	Tatton Park	A future operating model agreed for Tatton Park, building on the success of the Tatton Vision Investment Programme, aiming to enhance facilities, improve visitor experience, and ensure long-term financial sustainability in partnership with the National Trust.	March 2026	Director of Planning & Environment
	Third Party Spend	In-year third party spend savings delivered from the opportunities already identified and a clear timeline agreed for savings over the next three years.	March 2026	Head of Major Programme Delivery
Modernising Delivery	Resident Experience	The Resident Experience Strategy and action plan developed to deliver improvements, making it quicker and easier to access council services.	March 2026	Director of People & Customer Experience
		A resident survey completed to baseline resident satisfaction and experience to measure improvement and will be repeated bi-annually.	June 2026	Assistant Chief Executive
		Customer Service Excellence accredited.	June 2027	Director of People & Customer Experience
	Modern Workplace	Outline business cases developed for wider digital transformation within each service to deliver financial and non-financial benefits during 2026/27 supporting	March 2026	Director of Digital

Transformation Programme	Project	Key Deliverables	Delivered by	Lead Officer
		improvement in service outcomes and resident experience.		
		The adoption and extension of Artificial Intelligence in Customer Services, Adult Social Care and Children's Services will be progressed.	March 2026	
		A full rollout of the corporate Artificial Intelligence platform (Copilot and data warehouse through Fabric) will be completed across council services.	March 2027	
Adults Transformation	Prevent, Reduce, Enable	The Prevent, Reduce and Enable pilot completed and full rollout begun to enable residents to maintain their independence and prevent or delay users needing commissioned care.	April 2026	Director of Adult Social Care Operations
	Learning Disabilities	Care4CE modernisation delivered through culture change, workforce development, reducing voids and minor adaptations.	June 2026	
		Shared Lives (foster care for adults) expanded following a three-year trajectory (2025–28), with key milestones including the launch of recruitment campaign, carer onboarding and initial placement growth recruitment.	September 2025	
		An intensive six-month delivery phase targeting the top nine commissioned learning disability providers and Care4CE's Supported Living Network will be completed.	March 2026	
		The expansion of Shared Lives will continue to reach 35 long-term placements, with annual monitoring and evaluation.	June 2027	
Enabling Communities	Enabling Communities	Frameworks developed to work with the Voluntary, Community, Faith and Social Enterprise sector and local councils (Town and Parish) to embed community-centered, data-driven and relational approaches to provide targeted support to individuals with multiple needs or to areas of high need working collaboratively with communities to build resilience.	March 2026	Executive Director of Adults, Health & Integration

Transformation Programme	Project	Key Deliverables	Delivered by	Lead Officer
		Recommendations from the independent review of partnerships revisited, informed by the Enabling Communities frameworks to better support partnership working, service delivery and decision making across the council.	April 2026	Assistant Chief Executive
		Enabling Communities Grants Programmes delivered and review completed to support and develop the sector.	June 2026	Executive Director of Adults, Health & Integration

Improvement Priority 2: Good governance and decision making

The Local Government Association (LGA) Corporate Peer Challenge carried out in March 2024 clearly identified the need for us to urgently review our decision-making framework and recommended streamlining current arrangements to avoid siloed working and develop more effective work programmes across committees, as well as consideration of governance structures and schemes of delegation.

We have implemented an updated scheme of delegation, refreshed the Member development strategy and training programmes, and been considering options for improvement governance overall within the existing Committee system which has been in place since 2021. In light of the feedback from the Assurance Panel and Government's clear direction to move all councils to a Leader and Cabinet model of governance and decision-making as set out in the English Devolution and Community Empowerment Bill, we proactively made the decision in September 2025 to adopt this change at the earliest opportunity, May 2026, and we must prioritise implementing this change.

We also need to lay stronger foundations underpinning our decision-making through the development of a robust performance management framework and effective policy function as well as strong community engagement – also areas identified within the LGA Corporate Peer Challenge report are yet to be fully addressed.

Good governance and decision making: Improvement key deliverables

Committee: Corporate Policy Committee

Corporate Leadership Team Lead: Director of Law and Governance (Monitoring Officer)

Improvement Project	Key Deliverables	Delivered by	Lead Officer
Leader and Cabinet Model	The LGA Top Team development sessions for Group Leaders and Corporate Leadership Team (CLT) delivered.	March 2026	Assistant Chief Executive
	The Member Development Strategy 2025-27 refreshed and expanded including Member and officer training to support implementation of the new governance model with information sessions for officers from October 2025.	March 2026	Head of Democratic Services
	Constitutional recommendations made to Corporate Policy Committee during 2025/26 to support implementation of the new governance model informed by the Member task and finish group.	April 2026	
	Systems, processes and structures in place aligned to the new governance model to enable faster, more effective decision making and scrutiny.	April 2026	
	The Leader and Cabinet model of governance and decision making implemented at annual Council.	May 2026	
	A communication and media relations protocol developed to support the Cabinet and Leader model of governance and Cabinet Members.	May 2026	Assistant Chief Executive
	Three Cabinet and CLT awaydays held to build effective working relationships and support strategic decision making and delivery.	October 2026	
Strategy and Policy Framework	A Strategy and Policy Framework in place, setting out a consistent format, approval process and review cycle along with an accompanying implementation plan to ensure all existing strategies and policies are reviewed, aligned and assigned clear owners and review dates within six months.	December 2025	Assistant Chief Executive
	A corporate strategy and policy function implemented to support the delivery of the framework, policy development and effective horizon scanning, aligned to communication, consultation and engagement.	March 2026	

Improvement Project	Key Deliverables	Delivered by	Lead Officer
Performance Management Framework	A new Corporate Performance Management Framework implemented with key performance indicators linked to the Cheshire East Plan and Improvement and Transformation Delivery Plan with a golden thread through Director Plans and Personal Development Reviews.	January 2026	Assistant Chief Executive
	A Digital and Data Programme Board established to drive a corporate approach to data, digital and technology.	March 2026	Director of Digital
	Director Plans completed for 2026/27	April 2026	Assistant Chief Executive
	At a strategic and operational level across all directorates incorporating performance, risk and financial reporting, progress against KPIs will be reviewed by Corporate Management Board (CLT and Directors) on a monthly basis, and by Corporate Policy Committee (Cabinet post May 2026) on a quarterly basis.	April 2026	
	Management information dashboards, using PowerBI, used by CLT, Directors and Heads of Service enabling the use of data insight to understand performance and demand trends to take corrective action.	April 2026	
	Benchmarking and trend analysis will be taking place routinely across all service areas with highlight information being reported to Corporate Management Board.	April 2026	
	Personal Development Reviews in place for all staff for 2026/27.	June 2026	Director of People & Customer Experience
	A Data Strategy and Maturity Improvement Plan developed having undertaken a review of data in line with the Local Government Data Maturity Assessment Tool.	March 2027	Assistant Chief Executive
Consultation and Engagement	A Communication and Engagement Strategy 2025-27 agreed setting out a strategic approach to communications and engagement with key stakeholders to improve understanding of the council's priorities and programmes, and ensure policies, strategies and services are informed by the people and organisations who will be affected by them and involved in delivery.	December 2025	Assistant Chief Executive

Improvement Project	Key Deliverables	Delivered by	Lead Officer
	MTFS budget consultation delivered including prioritisation survey, community assembly and stakeholder engagement programme to inform decision making.	January 2026	
	A Cheshire East community assembly and programme fully established that will meet at least quarterly to provide feedback and views on policies, strategies and plans underpinning the Cheshire East Plan and refresh of the Digital Influence Panel.	March 2026	
	An engagement and participation community of practice will be created to ensure we are capturing and using data and insight from our consultation and engagement activity to inform policy and strategy development and decision making.	March 2026	
	Borough profile updated to provide insight into Cheshire East the place and people, and will be refreshed annually.	April 2026	
	An updated participation and engagement toolkit developed to support embedding a culture of co-production across the council.	June 2026	

Improvement Priority 3: Leadership and culture change

The LGA Corporate Peer Challenge in 2024 told us that there is significant work for us to address the challenges and opportunities we face including the siloed nature of the Council with poor joint working across (and within) departments contributing towards challenges of service delivery, communication and lack of compliance. There is a need to reset expectations and behaviours, and for staff to feel that they have the tools, support and confidence to fulfill their roles. That also means that we are clear about the skills, experience and knowledge we need to deliver our services.

We know there is significant work to do for employees to feel their voices are heard, to have trust in senior leaders, and to be an advocate and recommend working here. Our staff have said we need to do better in supporting professional and personal development; creating a better working environment in our offices and depots; supporting more modern, flexible and mobile working practices; making better use of the skills and experience staff already have and recruiting the permanent workforce we need for the future.

We know we need a stronger performance culture. We should hear the voices and ideas from all of our colleagues and take action in response. We need to be more diverse and inclusive, more closely connected to and responsive to the needs of our different communities and ensure that those who are most vulnerable are prioritised.

Changing the culture of an organisation takes time but we are now able to look forward with confidence and have developed a strong People Strategy to support the resetting, reimagining and reshaping of the Council. Our People Strategy has been co-produced with colleagues from across the organisation and sets out how will work to improve performance, support the well-being of our staff and deliver a whole career development offer that will deliver a step change in our organisation. We will work towards becoming an employer which we are all proud to work for – and where we serve the people of Cheshire East with commitment, pride and dedication meeting the commitments set out in the Cheshire East Plan.

The stability, visibility and transparency of senior leaders has improved through the permanent recruitment to senior roles including at Executive Director level during 2025 following a senior management restructure in 2024. Feedback from the most recent in-person staff events in September 2025, has acknowledged a more cohesive and collaborative CLT.

We have co-produced a set of **values** that guide and shape how we work, and are critical to underpinning our culture:

Drive | Integrity | Respect | Collaboration

Drive illustrated by ...	Integrity which means ...	Respect shown by ...	Collaboration demonstrated by ...
• A desire for growth, innovation and high performance • Striving for a culture of excellence • Developing a sense of purpose and engagement • Working towards our objectives with determination	• Acting ethically and transparently • Prioritising doing the right thing through your words, actions and beliefs • Being accountable for our actions • Fostering trust and building strong relationships	• Treating everyone with dignity, kindness and empathy • Showing genuine care and appreciation for others • Acknowledging individuals' unique contributions • Fostering a positive and inclusive environment	• Promoting a culture of teamwork, shared knowledge and learning from each other • Improved problem solving • Working together to deliver better outcomes • Developing innovative solutions

By investing in culture, leadership and development we will foster a more engaged and committed workforce. This approach will reduce agency costs, improve continuity of service, and strengthen organisational resilience - delivering long-term value and supporting financial sustainability.

Leadership and culture change: Improvement and transformation key deliverables

Committee: Corporate Policy Committee

Corporate Leadership Team Lead: Executive Director Resources/S151

Improvement Project	Key Deliverables	Delivered by	Lead Officer
People Strategy	The People Strategy 2025-29 and Employee Experience approved including new values and behaviours and staff engagement approach.	December 2025	Director of People & Customer Experience
	Staff Survey completed and conversations held about the results in Manager Share and Support and In the Know sessions which will inform the three-year People Strategy delivery plan and support successful culture change as part of embedding an approach to staff engagement.	December 2025	
	Wider Leadership Community will have completed the Cheshire East Leader development programme.	April 2026	
	Values and behaviours embedded into all staff objectives through the values-based competency framework as part of the annual Performance Development Review (process).	June 2026	
	The Cheshire East Manager leadership development programme delivered throughout 2026/27.	March 2027	

Transformation Programme	Project	Key deliverables	Delivered by	Lead Officer
Workforce and Culture	Culture and organisational development	Implementation of a workforce academy with a clear approach to training for transformation and improvement and professional development including business analysis, data science, digital, process and service redesign, programme and project management, and social care.	March 2026	Director of People & Customer Experience
		Whole career development offer for all staff developed, providing a clear approach to talent management, succession planning, career development and strategic workforce planning aligned to business planning.	March 2026	

Transformation Programme	Project	Key deliverables	Delivered by	Lead Officer
	Service Design and Target Operating Model	A programme of service redesign developed, building on the target operating model and design principles, rapid reviews of corporate services and informed by the cross-council co-design group.	January 2026	Assistant Chief Executive
		Informed by the rapid review, completed a service redesign for People Services to support the transformation and change required across all services recognising the dependency on the improvement programme for Unit 4 and Transactional Shared Service.	April 2026	Director of People & Customer Experience
	Workforce Benefits	A scoping of the strategic approach to a review of wider terms and conditions completed to ensure we are in line with our peers to support staff retention, while continuing to deliver benefits through our Vivup benefits platform and reduce costs.	June 2026	Director of People & Customer Experience
		Reliance on interim and agency staff will have significantly reduced in high demand services including spend through targeted reductions, workforce strategies and succession planning.	March 2027	

Improvement Priority 4: Improving Children's Services

Our children's services received an inadequate judgement following the Ofsted ILACS (inspecting local authority children's services) inspection in 2024. The inspection clearly demonstrated areas that we need to action at pace to improve outcomes for children. We need to ensure the findings from the inspection are addressed in a timely way and that the necessary improvements are sufficiently robust and sustainable so that we deliver good or better outcomes for our children.

We are continuing to make progress in delivering our children's services improvement plan, with almost half of the actions complete by September 2025. The Ofsted monitoring visits to date have found progress is being made with improved practice in some areas and that there are appropriate plans in place to further develop and embed improvements, but there is much more to do. We continue to work with our sector-led improvement partner who has found strengths in our support and is helping us to make further improvements to services.

We have revised the Children's Services transformation programme to ensure it delivers the best outcomes for children and young people and delivers financial savings. Our data tells us the two cohorts most likely to be in care or on a child protection plan, are under 5s and teenagers, therefore our immediate focus is on the Right Child Right Home project.

Additional capacity has been provided from across the Council to support the scale of the work required in the coming 12-18 months and to enable a reset of Children's Services improvement and transformation so that it better reflects the link between improvement, good practice and a sustainable financial position with the ability to reduce spend over the medium to longer-term.

The Children's Services Impact and Improvement Board, which is independently chaired by the Department for Education Children's Improvement Advisor, provides oversight of the delivery of the Children's Services Improvement Plan.

Improving Children's Services: Improvement and transformation key deliverables

Committee: Children and Families Committee

Corporate Leadership Team Lead: Executive Director Children's Services

Improvement project	Key Deliverables	Delivered by	Lead Officer
Children's Services Improvement	The refreshed Children's Services Improvement Plan will incorporate all improvement and transformation activities including the delivery plan for the Families First Programme.	December 2025	Director of Quality, Partnerships and Commissioning
	A revised SEND sufficiency strategy approved to effectively plan SEN provision within the borough.	January 2026	Director of Education
	Locality model for social care and family help services implemented across the borough as part of our Families First implementation.	April 2026	Director of Family Help & Children's Social Care

Transformation programme	Project	Key Deliverables	Delivered by	Lead Officer
Children's Services	Birth to Thrive	Birth to Thrive project scope to be developed for delivery in 2026/27 aligned to the SEND sufficiency strategy and Dedicated Schools Grant Management Plan – dependent on Joint Area SEND inspection and Government White Paper on Education and SEND reforms.	June 2026	Director of Education
	Right Child, Right Home	Key elements of the Right Child, Right Home project delivered with a focus on edge of care, recurrent care, 16-25 accommodation commissioning and sufficiency tracker to improve the commissioning of placements over time.	March 2027	Director of Family Help & Children's Social Care

Section 4 – Delivery governance, oversight and resourcing

Bringing all transformation and improvement plans, as well as the work taking place to deliver the outcomes in the Cheshire East Plan, together under one plan will support clear governance and decision making across all change activities. It will enable us to have strategic oversight, support prioritisation, improve the consistency of approach to delivery, monitoring and transparent reporting.

As the Plan brings together change activity from across the council, it is important that the governance and oversight arrangements are clear to avoid duplication and identify interdependencies. This will be achieved through ensuring clear accountability and responsibility for delivery with lead officers identified within the Plan as well as the relevant Committee.

There has been Member input into different components of the Plan including through Member briefings, service committees such as Finance Sub-Committee and Children's and Families Committee, a cross-party Member task and finish group, and oversight through the Corporate Policy Committee. However, Member engagement and policy development is recognised as an area for improvement and reflected in the good governance and decision-making improvement priority.

Decisions will be taken through the relevant Service Committees and Corporate Policy Committee as required for policy change and expenditure or savings including the financial and non-financial benefits of the transformation programmes, or officer delegations where appropriate. Significant expenditure will go through the appropriate decision making, including as part of the budget setting process and development of the MTFS in line with the Constitution and Schemes of Delegation.

The Children's Services Impact and Improvement Board will continue to oversee the delivery of the Children's Services Improvement Plan with regular updates to the Children and Families Committee.

Independent assurance and peer support will be provided by the existing Assurance Panel as their purpose is to provide external advice, challenge and expertise in supporting us to deliver the four improvement priorities. In addition, we meet with the Ministry of Housing, Communities and Local Government (MHCLG) monthly to provide updates and assurance on delivery against the expectations in the non-statutory Best Value Notice and will provide more formal updates on our progress with this Plan each quarter.

The Improvement and Transformation Delivery Board, chaired by the Chief Executive, has responsibility for delivery and ensuring resources are effectively managed to deliver the benefits which contribute to financial sustainability and better outcomes for residents, businesses, and staff. This means it will maintain oversight to ensure that progress is being made, and that the interdependences and cross-cutting risks are appropriately managed.

Having brought together our improvement and transformation plans into a single overarching plan and set clear priorities for the next eighteen months we are reviewing how the Plan is resourced – we must ensure we have the capacity and capability to deliver.

We have already invested in additional capacity through our transformation partners, Inner Circle Consulting, and short-term senior interim roles to lead programme delivery in Adult Social Care and drive improvement in Finance alongside the delivery of transformation and other savings. We have recruited a new senior leadership team with all four permanent Executive Directors in place for the first time in well over a year. New roles were created as part of the senior management restructure including the Head of Strategy, Policy and Performance and Head of Transformation and Improvement bringing much needed expertise in areas recognised for improvement through the LGA Corporate Peer Challenge. We have also established a PMO (Programme Management Office). We have allocated additional resources to support the improvement of Children's Social Care services, including dedicated roles in HR, finance, legal and business intelligence.

Our approach going forward will increase the focus on developing our internal capability and capacity to deliver improvement and transformation. Whilst we develop our internal capacity, we have earmarked £8.8m in transformation reserves for 2025/26 to support the significant change we need to make in the immediate short-term and invest to save where appropriate to accelerate delivery. The Medium-Term Financial Strategy includes further funding over three years, through contingency, of £20m.

Section 5 – Measuring success

Reporting on our progress on delivering the commitments and outcomes will be aligned with a quarterly performance reporting cycle and emerging performance management framework – this is recognised as an area for improvement both in terms of processes, practice and culture which is reflected in the Plan. The framework will enable us to measure success as well as provide the controls and transparency which will enable progress to be assessed and managed. Areas of poor performance will be highlighted and mitigation identified.

Performance will be benchmarked against our nearest neighbour and best performing councils to gain insight into comparative service delivery, identify areas for improvement and drive continuous improvement. We will align our performance monitoring with the government's Local Government Outcomes Framework key performance indicators to ensure transparency, consistency and accountability in service delivery. This will strengthen our ability to demonstrate value for money and inform funding decisions by evidencing performance against outcomes that matter to central government and local communities.

In addition, the Strategic Risk Register will be closely aligned to the Cheshire East Plan, ensuring that the risks to achieving the improvement priorities and outcomes, and our ability to transform and deliver, are reported upon. Operational level risk

registers will be used to monitor and manage challenges to the delivery of individual projects and programmes, with escalation through internal governance arrangements where necessary.

Delivering our commitments in the Cheshire East Plan 2025–29

Commitment 1 – Unlocking Prosperity for All

Outcome	Key Deliverables	Delivered by	Committee	CLT Sponsor	Lead Officer
1.1 Opportunities created for all communities across the borough working with our world-leading industries and local businesses	A sub-regional Inclusive Growth Strategy developed.	January 2026	Economy & Growth Committee	Executive Director of Place	Director of Growth & Enterprise
	The final year of the Rural Economy Action Plan 2022-26 <u>(and Rural Needs Assessment for devolution)</u> delivered including improved access to superfast broadband and active travel initiatives, and complete a refresh for approval including any implications of the national Digital Switchover planned by January 2027.	March 2026			
1.2 Child, family and adult poverty is reduced through a coordinated approach with partners	Direct support delivered to vulnerable households through grants and programmes including the Holiday Activity and Food Fund, Household Support Fund, Cost of Living Grants and Free Childcare Programmes.	March 2026	Adults & Health Committee	Executive Director Adults, Health & Integration	Director of Public Health
	Opportunities identified (through participation in the All Together Fairer Commission Poverty Review mapping) for current local authority and community poverty interventions. This will inform a future piece of work to address any duplication or gaps.	March 2026			
1.3 Education, skills and life-long learning leads to employment and roles in the community	A Local Employment & Skills Assessment completed alongside the Get Cheshire and Warrington Working Plan and Cheshire and Warrington Skills Plan.	December 2026	Economy & Growth Committee	Executive Director of Place	Director of Growth & Enterprise
1.4 Shared vision for Crewe delivers a masterplan for jobs, affordable homes, and	Crewe Town Centre Regeneration Programme expanded and a charter agreed, or equivalent collaboration agreement, with Network Rail and West Coast Partnership to support the delivery of the Crewe 360 project.	March 2026	Economy & Growth Committee	Executive Director of Place	Director of Growth & Enterprise

Outcome	Key Deliverables	Delivered by	Committee	CLT Sponsor	Lead Officer
regeneration for the benefit of the whole borough	Governance framework and regeneration area for the Crewe 360 project agreed.	March 2026			
1.5 Communities connected through an improved, accessible rural and urban transport network including active travel	A single integrated Demand Responsive Transport service delivered.	April 2026	Highways & Transport Committee	Executive Director of Place	Director of Transport & Infrastructure
	New Local Transport Plan (LTP) approved.	July 2026			
	Bus service enhancement schemes within the Bus Service Improvement Plan (BSIP) and Local Transport Grant (LTG) delivered.	March 2027			
	Highways Improvement Action Plan implemented.	March 2027			
	Construction of the Middlewich Eastern Bypass Scheme commenced.	October 2026			
1.6 Carbon neutral council with minimum offset by 2030, influencing carbon reduction and green energy production across the borough by 2045	Fleet Electrification Programme, including depot upgrades, charger installation and vehicle procurement, delivered.	March 2027	Environment & Communities Committee	Executive Director of Place	Director of Planning & Environment
	Business Mileage Reduction initiative, including a Car Club, Implemented.	April 2026			
	Building decarbonisation gas reduction review completed.	June 2026			
	Contractor appointed to deliver the Woodland Creation Bio-diversity Net Gain project.	April 2026			

Commitment 2 – Improving Health and Wellbeing

Outcome	Key Deliverables	Delivered by	Committee	CLT Sponsor	Lead Officer
2.1 Gap in health equalities is reduced across our diverse borough through a targeted approach	Pharmaceutical Needs Assessment, to support the delivery of the Health and Wellbeing Strategy, published.	December 2025	Adults & Health Committee	Executive Director of Adults, Health & Integration	Director of Public Health
	0-19 Service and Sexual Health Service recommissioned.	March 2027			
	Joint Strategic Reviews on Sexual Health, Early Years, Loneliness and Social Isolation, Healthy Ageing, Lifestyles, Protected Characteristics and Macclesfield published.	March 2027			
2.2 Improved independence, health and wellbeing through early intervention and prevention	<i>See Adult Social Care Transformation Programme within Improvement Priority 1 - Financial Sustainability.</i>	-	Adults & Health Committee	Executive Director of Adults, Health & Integration	Director of Adult Social Care Operations
2.3 Everyone feels safe and secure, difference is celebrated, and abuse and exploitation not tolerated	Cheshire East Safeguarding Adults Board Strategy 2026-29 Action Plan finalised.	March 2026	Adults & Health Committee	Executive Director Adults, Health & Integration	Director of Adult Social Care Operations
	Year one of the Safer Cheshire East Partnership Strategic Intelligence Assessment and Action Plan 2025-28 delivered.	March 2026			
	Domestic Abuse Strategy 2025-29 and Action Plan finalised for delivery.	March 2026	Children & Families Committee	Executive Director, Children's Services	Director of Family Help & Children's Social Care
	New contract in place from April 2026, subject to a successful procurement process, to increase specialist accommodation spaces and different accommodation offers, as part of our domestic abuse support offer.	June 2026			
	New Equality and Diversity Strategy 2025-29 and new Equality Impact Assessment policy and process approved.	March 2026	Corporate Policy Committee	Assistant Chief Executive	Head of Strategy, Policy & Performance

Outcome	Key Deliverables	Delivered by	Committee	CLT Sponsor	Lead Officer
2.4 Children and young people thrive and reach their potential with targeted support when and where they need it	<i>See Improvement Priority 4 – Improving Children’s Services.</i>	-	Children & Families Committee	Executive Director Children’s Services	Director of Quality, Partnerships & Commissioning
2.5 Communities build their capacity, with support to access information, guidance, and funding	Growing Communities Contract for local infrastructure organisations to support the Voluntary, Community, Faith and Social Enterprise sector reviewed. <i>See Enabling Communities Transformation Programme within Improvement Priority 1 – Financial Sustainability.</i>	June 2026	Corporate Policy Committee	Executive Director Adults, Health & Integration	Head of Service People & Communities
2.6 Lasting solutions are delivered through strong and committed partnerships	Partnerships with Town and Parish Councils strengthened through the implementation of a framework for the delivery of local services supported by Cheshire Association of Local Councils (CHALC). <i>See Enabling Communities Transformation Programme within Improvement Priority 1 – Financial Sustainability.</i>	June 2026	Corporate Policy Committee	Executive Director Adults, Health & Integration	Head of Service People & Communities

Commitment 3 – An Effective and Enabling Council

Outcome	Key Deliverables	Committee	CLT Sponsor	Lead Officer
3.1 Financially sustainable council, enabled by council-wide service transformation and improvement	<i>See Improvement Priority 1 – Financial Sustainability.</i>	Corporate Policy Committee	Executive Director Resources/S151	Director of Finance (Deputy S151)
3.2 Effective and responsive governance, compliance and evidence-based decision making	<i>See Improvement Priority 2 – Good governance and decision making</i>	Corporate Policy Committee	Director of Law & Governance (Monitoring Officer)	Head of Democratic Services
3.3 Innovative solutions are developed through a culture of collaboration across the council and with residents, businesses and partners	<i>See Improvement Priority 3 – Leadership and culture change.</i>	Corporate Policy Committee	Executive Director Resources/S151	Director of People & Customer Experience
3.4 Service delivery and new ideas are shaped by consultation and engagement	<i>See Improvement Priority 2 – Good governance and decision making.</i>	Corporate Policy Committee	Assistant Chief Executive	Head of Strategy, Policy & Performance
3.5 Contact with our and access to services is consistent and easy	<i>See Modernising Delivery Transformation Programme within Improvement Priority 1 – Financial Sustainability.</i>	Corporate Policy Committee	Executive Director Adults, Health & Integration	Director of People & Customer Experience
3.6 Service delivery and ways of working are improved through a digital first approach, while supporting residents who need it	<i>See Modernising Delivery Transformation Programme within Improvement Priority 1 – Financial Sustainability.</i>	Corporate Policy Committee	Executive Director Adults, Health & Integration	Director of Digital

Corporate Policy Committee Work Programme 2025-26

Report Reference	Corporate Policy Committee	Title	Purpose of Report	Lead Officer	Consultation	Equality Impact Assessment	Part of Budget and Policy Framework	Exempt Item	Decision or Scrutiny
November 2025									
CPC/06/25-26	27/11/25	Council Tax Base 2026/27 (Corporate Policy Committee)	The report notifies of the Council Tax Base for Cheshire East and identifies any changes to the calculation of the tax base for 2026/27, so they can recommend the amount calculated to Council in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992. Cheshire East Council is required to agree the tax base before 31st January 2026	Executive Director of Resources and S151 Officer	No	No	Yes	No	Decision
CPC/26/25-26	27/11/25	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

Corporate Policy Committee Work Programme 2025-26

CPC/13/25-26	27/11/25	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
CPC/18/25-26	27/11/25	Q2 Strategic Risk Update	This report provides an update on the activity of the Council's strategic risk register for Q1.	Director of Law and Governance (Monitoring Officer)	No	No	No	Yes in part	Scrutiny
CPC/44/25-26	27/11/25	Improvement and Transformation Delivery Plan 2025-27 Progress Update	An overarching Corporate Improvement Plan which supersedes the Corporate Peer Challenge Action Plan.	Director of Law and Governance (Monitoring Officer)	No	No	No	No	Scrutiny
CPC/51/25-26	27/11/25	The People's Strategy and its related deliverable	To consider the new strategy and its delivery.	Executive Director of Resources and S151 Officer	No	No	No	No	Decision
CPC/45/25-25	27/11/25	Regulation of Investigatory Powers Act 2000 (RIPA) – Policy and Procedure and Online Investigations Policy	To seek endorsement from Committee for the RIPA Policy and Procedure and Online Investigations Policy as recommended by the Audit & Governance Committee.	Director of Law and Governance – Monitoring Officer	No	No	No	No	Decision
CPC/47/25-26	27/11/25	Retained ICT Shared Service & Gemini Phase 2 Update	Update on Phase 2 Update	Executive Director of Resources and S151 Officer	No	No	No	TBC	Scrutiny

Corporate Policy Committee Work Programme 2025-26

CPC/48/25-26	27/11/25	Appointment of a new member to the Independent School Admission Appeals Panel and Independent Review Panel for Exclusion Reviews	To appoint one individual to become a member of the Independent School Admission Appeals Panel and Independent Review Panel for Exclusion Reviews.	Director of Law and Governance – Monitoring Officer	No	No	No	No	Decision
CPC/55/25-26	27/11/25	Complaints Six Monthly Update	To provide a summary of complaints, compliments and formal correspondence received in the first 6 months of the 2025-2026 reporting year.	Executive Director of Resources and S151 Officer	No	No	No	No	Scrutiny
CPC/58/25-26	27/11/25	Budget approval and acceptance of DfT grant for the Middlewich Eastern Bypass	To approve the budget and acceptance of DfT Grant for the Middlewich Eastern Bypass.	Executive Director – Place	No	No	Yes	No	Decision
CPC/57/25-26	27/11/25	Leader and Cabinet Decision-Making	For the Corporate Policy Committee to consider recommendations of the Leader and Cabinet Task and Finish Group, in respect of the Council's move to a Leader and Cabinet model of decision-making.	Director of Law and Governance – Monitoring Officer	No	No	No	No	Decision
CPC/56/25-26	27/11/25	Corporate Complaints Policy	To consider the revised policy.	Executive Director of Resources and S151 Officer	No	No	No	No	Decision
CPC/60/25-26	27/11/25	Communication and Engagement Strategy	To consider the strategy and the Council's strategic approach to public and stakeholder communications and engagement.	Assistant Chief Executive	No	No	No	No	Decision

Corporate Policy Committee Work Programme 2025-26

February 2026									
CPC/19/25-26	12/02/26	Medium term Financial Strategy 2026/27 - 2029/30 (Corporate Policy Committee)	To recommend the Medium-Term Financial Strategy for 2026 to 2030 to Council for approval. The report will incorporate the Council's priorities, budget, Policy Proposals and Capital Programme. The report will also include the Capital, Treasury Management, Investment and Reserves Strategy	Executive Director of Resources and S151 Officer	No	No	Yes	No	Decision / Scrutiny
CPC/27/25-26	12/02/26	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
CPC/28/25-26	12/02/26	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 / Decision
CPC/08/25-25	12/02/26	Calendar of Meetings 2026-27	To consider the proposed calendar of meetings for the 2026-27 municipal year.	Director of Law and Governance	No	No	No	No	Decision

Corporate Policy Committee Work Programme 2025-26

				(Monitoring Officer)					
March 2026									
CPC/29/25-26	19/03/26	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
CPC/21/25-26	19/03/26	Q3 Strategic Risk Update	This report provides an update on the activity of the council's strategic risk register for Q3.	Director of Law and Governance (Monitoring Officer)	No	No	No	Yes in part	Scrutiny
CPC/59/25-26	19/03/25	Corporate Improvement and Delivery Plan including Q3 progress	An overarching Corporate Improvement Plan which supersedes the Corporate Peer Challenge Action Plan.	Assistant Chief Executive	No	No	No	No	Scrutiny

Task and Finish Groups

Group	Membership	Established	Purpose
Leader and Cabinet Task and Finish Group	Cllrs N Mannion (sub), M Gorman, M Warren, S Gardiner, R Fletcher, F Wilson, O'Leary, Wardlaw, Rhodes, Clark, Simon (sub)	September 2025	To drive forward change in the Council's governance arrangements to a Leader/Cabinet model.

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