

Corporate Policy Committee

5 October 2023

First Financial Review 2023/24

Report of: Alex Thompson, Director of Finance and Customer Services

Report Reference No: CP/16/23-24

Ward(s) Affected: Not applicable

Purpose of Report

- 1 This report provides Members with an early overview of the Cheshire East Council forecast outturn for the financial year 2023/24. Members are being asked to note the serious financial challenges being experienced by the Council (and across other councils) and to recognise the importance of activities to minimise the impact on services.
- 2 The report highlights the negative impact of high inflation, rising interest rates and ongoing demand for services since the Council set its budget in February 2023. Annex 1 of the report highlights what the Council is forecasting to achieve as part of the 2023/24 budget by policy change item, plus further in year forecast changes and any mitigations identified to manage the position as far as possible.
- 3 Reporting the financial forecast outturn at this stage, and in this format, supports the Council's vision to be an open Council as set out in the Corporate Plan 2021 to 2025. In particular, the priorities for an open and enabling organisation, ensure that there is transparency in all aspects of council decision making.
- 4 The report also requests member approval for amendments to the Council's budget in line with authorisation levels within the Constitution.

Executive Summary

- 5 The Council operates a financial cycle of planning, monitoring and reporting. This review is part of the monitoring cycle and provides a forecast outturn position for the 2023/24 financial year. The information in this report also supports planning for next year's budget. This report supports the Council priority of being an open and enabling organisation, ensuring that there is transparency in all aspects of Council decision making.
- 6 The Council set its 2023/24 annual budget in February 2023. The budget was balanced, as required by statute, and included important assumptions about spending in the year. The budget is part of the Medium-Term Financial Strategy (MTFS) 2023 to 2027.
- 7 The provisional financial outturn for 2022/23, reported to Committees in July 2023, was a net revenue deficit of £6.0m. The likelihood of a negative outturn emerged through quarterly reporting and reflected higher than forecast inflation in prices and wages. Within this overall position there was underspending within Place based services and within Corporate Services. The pressures were mostly contained in care services and transport costs.
- 8 Throughout 2022/23 the emerging pressures were used to inform the developing MTFS and additional resources were targeted at care services. This required other services to find a significant level of savings to manage that change.
- 9 In context, the MTFS for 2023/24 included £70m of service growth and £42m of service savings. The equivalent figures for 2022/23 were £21m of growth and £7m of savings. This highlights the challenge of delivering the 2023/24 budget.
- 10 The first financial review of 2023/24 is forecasting a pressure of £12.8m by 31 March 2024. This has been reduced from £26.6m as savings of £13.8m have already been identified, but additional mitigations need to be found to reduce the forecast deficit of £12.8m even further.
- 11 This early forecast alerts the council of the need for action to address this financial risk. In year potential mitigations have already been identified across the Adults & Health Committee, Children & Families Committee and Finance Sub-Committee. Further potential mitigation areas have been identified but not yet quantified across all Committees. These mitigations are reflected below and in Annex 1 to this report. Further updates on these mitigations will be reported in the second financial review report.

- 12 At this point the forecast represents a combination of the following items:
- (a) Additional economic pressures facing all councils (such as pay inflation and interest rates).
 - (b) Growing demand for services which is a permanent pressure also being experienced in other councils.
 - (c) Variances to the budget changes agreed through the MTFS process. This is a mix of additional growth pressures or savings taking longer to deliver than originally envisaged.

Further details are provided in the background section.

- 13 Through 2023/24 programmes of work are underway to manage spending within budgets and achieve the approved savings. This process has been supported by additional monitoring and reporting to CLT in respect of approved policy change items (known as Big Board). An early view of progress on delivery, including RAG rating, was reported in Annex 3 of the 2022/23 Outturn report to the July cycle of meetings. Annex 1 provides an update on these items including forecasts, along with further variances and mitigation items identified to date. This process includes major changes to areas such as transport and parking where change projects are being delivered, processes have been followed and committee approval sought.
- 14 In some cases, where the saving is delayed, in part or in full, it is a temporary position and the saving will be delivered in 2024/25, this however still presents a pressure in the current 2023/24 year which requires further mitigation. For any 2023/24 approved budget items that are not deliverable in year or in the medium, further permanent mitigation will need to be identified into 2024/25, in addition to in year mitigation.
- 15 It is acknowledged some savings proposals have been challenging to deliver and impact on residents. However, without the successful delivery of these items, the 2023/24 forecast outturn position would be worse and members would need to consider further options.
- 16 Some key projects include:
- (a) Demand in Adult Social Care – unit cost inflation, complexity and investment (MTFS 1, 2 & 3)
 - (b) Growth in Children’s Social Care (MTFS 26)
 - (c) School transport pressures (MTFS 24)
 - (d) Strategic Leisure Review and Libraries Service Review (MTFS 90, 93)

- (e) Review Waste Collection Service - Green waste (MTFS 92)
 - (f) Car Parking (MTFS 108)
 - (g) Increasing income (MTFS 11: Client contribution yield, MTFS 42: Review of funding streams and income opportunities within Education and Skills)
 - (h) Integrated service models and service reviews (MTFS 35 Integrated Children's Service Strategy)
 - (i) The Dedicated Schools Grant Management Plan (to reduce the growing deficit in High Needs expenditure)
- 17 The financial pressures being experienced by Cheshire East Council are not unique. Headlines have been published about local government finance including the BBC highlighting that:
- (a) councils will be £5.2bn short by April 2026 (after making £2.5bn of planned reductions)
 - (b) the average council facing a £33m deficit
 - (c) £1.1bn of reserves will be required to balance in 2023/24
- 18 The County Councils Network have stated their member authorities are "facing some of their toughest budgetary decisions to date."
- 19 Local authorities that have committed, or are likely to commit to, financial activities beyond their legal means must issue a s.114 notice. This has already happened for various reasons at eight local authorities to date (Birmingham, Northamptonshire, Nottingham, Northumberland, Croydon, Woking, Thurrock, and Slough). The pressures quoted in these councils are between £35m and £1.5bn.
- 20 See Financial Implications (paragraph 59-61) for risks and consequences relating to a s.114 notice.
- 21 Press articles are now regularly reporting that several more councils are concerned that further s.114 notices are imminent. A simple search of such reports identifies Middlesbrough, Kirklees, Hastings, Kent, Stoke, Somerset, Guildford, Southampton as well as Bournemouth, Christchurch and Poole have all been linked to financial stress and potential s.114 notices. The pressures quoted in these councils range from £8.5m to £47m.
- 22 Local authorities, including Cheshire East Council, therefore continue to liaise with government departments over the severity of so many emerging financial issues. The Council achieves this liaison either directly or through professional or political networks. The focus of this

lobbying for Cheshire East Council would be on the following important local issues:

- (a) **High needs / special educational needs deficit.** The Council reported a cumulative deficit of £47m from 2022/23, which is set to rise to £85.9m by March 2024 and to £243.5m by 2027. The cost of maintaining this deficit in interest payments is forecast to exceed £3m in 2023/24. The Council is also funding transport costs of over £1m in excess of the 2023/24 budget to manage demand. The Council has completed work with DfE on the Delivering Better Value scheme and is now looking to enter the DfE's Safety Valve Scheme. This should bring additional funding but the timing of that needs consideration with the DfE and prioritisation given the cashflow impact.
- (b) **Capital Grant Funding.** Major highways schemes, in particular, are at risk due to construction costs inflation of 15% to 20%. Associated government grants are not subject to review so do not reflect up to date costs forecasts. The Council is therefore having to manage all additional costs. The MTFS includes £0.5bn of government capital grants, so this issue is material in the short to medium term. Two schemes in particular Middlewich Eastern Bypass and the A500 dualling projects were granted £48.0m and £53.m respectively from the Department of Transport (DfT) which accounted for almost 80% of the original cost to deliver the projects. If the grant had been increased in line with current estimated costs the grant receivable should be in the region of £74.0m for Middlewich Eastern Bypass and £69.0m for the A500 dualling. Therefore, maintaining the original funding percentage split between the DfT and the Council without the Council having to fund the gap.
- (c) **Children's Services.** Although government have provided additional funding for Adult Social Care the costs of Children's Services are not being addressed. New burdens funding is not being provided, nor are capital grants that could potentially create new provision of services reducing the reliance on private sector placements.
- (d) **Local Government Settlement.** Longer term settlements that address business rate retention, rurality and growth in demand are essential to providing longer term stability.

23 The findings of this early review also present an immediate need to mitigate emerging financial pressures. Locally the Council will therefore look to mitigations that focuses on several areas:

- 23.1 Corporate-wide spending management and control – freezing vacancies and controlling future recruitment for essential posts only; plus a continuation of the approach to stopping non-essential expenditure.
- 23.2 All prices to be reviewed with the intention to improve cost recovery where inflation has affected the associated costs.
- 23.3 Review of earmarked reserves – to identify the scope to forgo original plans for the reserves and support the Council's overall position. This will include the option to utilise the Capital Financing Budget Reserve in relation to corresponding budget pressures.
- 23.4 Corporate review of the capital programme – to identify scope to delay, reduce or stop spending on capital projects, to reduce expenditure, improve cashflow and save on borrowing costs. This inevitably means that some of the schemes that were to be funded from borrowing will need to be delayed.
- 23.5 Review use of agency and consultants by looking at staff retention, regional working and reflecting potential reductions in projects.
- 23.6 Review of workstreams across the Directorate to ensure that all available resources are directed towards the delivery of statutory functions, savings and efficiency plans.
- 23.7 Review profiling of budget savings with a view to accelerate or enhance savings opportunities.
- 23.8 Procurement Panel to be established to review contracts and future procurement activity.
- 23.9 Capitalise legitimate Transformation Activity to fund via receipts.
- 23.10 Identify further opportunities to capitalise or fund revenue expenditure, particularly where it relates to grants that allow administration costs to be included.
- 23.11 Review the Council's assets portfolio for additional disposals or opportunities to re-purpose assets.
- 24 The results of any further mitigations identified will be factored into the second and third financial reviews.
- 25 The MTFS highlights that the Council has relatively low levels of reserves as annual funding is required to manage ongoing service demand. This means financial pressure requires changes to ongoing spending and income rather than relying on management via reserves.
- 26 Annex 1 to this report includes details of the early review of the Council's forecast financial performance for 2023/24.

- 27 **Annex 1: First Financial Review 2023/24**
- 28 **Financial Stability:** Provides information on the overall financial stability and resilience of the Council. It demonstrates how spending in 2023/24 is being funded, including the positions on overall service budgets, centrally held budgets, council tax and business rates. Further details are contained in the appendices.
- 29 **Appendices:**
- Appendix 1** Adults and Health Committee.
- Appendix 2** Children and Families Committee.
- Appendix 3** Corporate Policy Committee.
- Appendix 4** Economy and Growth Committee.
- Appendix 5** Environment and Communities Committee.
- Appendix 6** Highways and Transport Committee.
- Appendix 7** Finance Sub-Committee.
- Appendix 7a** Update to the Treasury Management Strategy.
- Appendix 7b** Update to the Investment Strategy.

RECOMMENDATIONS

The Corporate Policy Committee:

1. Consider the factors leading to a forecast adverse Net Revenue financial pressure of £12.8m against a revised budget of £353.1m (3.6%).
2. Consider the forecast and further mitigations needing to be identified, aimed at bringing spending back in line with budget.
3. Consider the in-year forecast Capital Spending of £205.8m against an approved MTFS budget of £214.7m due to slippage that has been re-profiled into future years.
4. Scrutinise the contents of Annex 1 and each of the appendices and note that any financial mitigation decisions requiring approval will be made in line with relevant delegations.
5. Approve fully funded supplementary revenue estimates over £500,000 up to £1,000,000 in accordance with Financial Procedure Rules as detailed in

Appendix 1 Adults and Health Committee, Section 2 Corporate Grants Register, Table 3.

6. Approve fully funded supplementary revenue estimates over £500,000 up to £1,000,000 in accordance with Financial Procedure Rules as detailed in **Appendix 2 Children and Families Committee, Section 2 Corporate Grants Register, Table 3.**
7. Approve fully funded supplementary revenue estimates over £500,000 up to £1,000,000 in accordance with Financial Procedure Rules as detailed in **Appendix 4 Economy and Growth Committee, Section 2 Corporate Grants Register, Table 2.**
8. Approve fully funded supplementary revenue estimates over £500,000 up to £1,000,000 in accordance with Financial Procedure Rules as detailed in **Appendix 5 Environment and Communities Committee, Section 2 Corporate Grants Register, Table 2.**
9. Approve capital virements up to and including £5,000,000 in accordance with Financial Procedure Rules as detailed in **Appendix 7 Finance Sub-Committee, Section 5 Capital Strategy, Table 5.**
10. Note that Council will be asked to:
11. Approve fully funded supplementary revenue estimates over £1,000,000 in accordance with Financial Procedure Rules as detailed in **Appendix 7 Finance Sub-Committee, Section 2 Corporate Grants Register, Table 3.**
12. Approve capital supplementary estimates over £1,000,000 in **Appendix 7 Finance Sub-Committee, Section 5 Capital Strategy, Table 6.**

Background

- 30 Managing performance is essential to the achievement of outcomes. This is especially important in evidencing the achievement of value for money across an organisation the size of Cheshire East Council. The Council is the third largest local authority in the Northwest of England, responsible for approximately 500 services, supporting over 398,000 local people. Gross annual spending is over £750m, with a revised net revenue budget for 2023/24 of £353.1m.
- 31 The management structure of the Council is organised into four directorates: Adults, Health and Integration; Children's Services; Place; and Corporate Services. The Council's reporting structure provides forecasts of a potential year-end outturn within each directorate during the year, as well as highlighting activity carried out in support of each outcome contained within the Corporate Plan.

- 32 The political structure of the Council is organised into six committees, with a single sub-committee, all with financial responsibilities acutely aligned to the management structure. Performance against the 2023/24 Budget within each Committee, and the sub-committee, is outlined in Table 1 below.

Table 1 – Revenue Outturn Forecast split by the Six Service Committees and the Finance Sub-Committee

2023/24	Revised Budget	Forecast Outturn	Forecast Variance	Further Net Mitigations	Revised Forecast Variance	Forecast Outturn 2022/23
	(NET) £m	£m	£m	£m	£m	£m
Service Committee						
Adults and Health	136.5	140.3	3.8	(3.5)	0.3	132.2
Children and Families	79.1	90.5	11.4	(4.4)	7.0	83.8
Corporate Policy	41.6	42.5	0.9	-	0.9	39.0
Economy and Growth	25.0	23.8	(1.2)	(0.7)	(1.9)	21.3
Environment and Communities	48.8	52.7	3.9	0.3	4.2	45.8
Highways and Transport	11.0	12.7	1.7	(0.5)	1.2	12.1
Sub-Committee						
Finance Sub	(342.0)	(335.9)	6.1	(5.0)	1.1	(328.2)
TOTAL	-	26.6	26.6	(13.8)	12.8	6.0

National Key issues causing the pressures

- 33 The national economic position of the UK has seen prevailing high inflation. The Office for Budget Responsibility (OBR) forecast that inflation should reduce to 2.9% by quarter 4 of 2023. However, quarter 2 inflation was still at 7.7%, which is higher than the OBR forecast of 6.9% at this stage in the year. The Council is affected by inflation in wages (for Council staff and staff of contracted services), utilities and fuel. But the Council cannot inflate in-year income from Council Tax, Business Rates or Government Grants. The forecast impact of additional pay inflation above the estimates in February is £2.7m.
- 34 The national economic position of the UK is seeing increasing interest rates. In January 2023, when the current MTFS was drafted, interest rates were at 3.5%. Current interest rates are 5.25%. The Council has loans of £242m, mainly acquired to support important Highway and Regeneration schemes, and is therefore exposed to financial pressure from increasing borrowing costs. The Council is receiving more money from investments, but this does not offer adequate compensation. Interest rates are forecast to reduce once inflation is controlled which means a shift to long-term borrowing at this point is not a favourable option.

- 35 Demand for public services, particularly those that are required to support the health and wellbeing of local residents, has increased since the pandemic. Temporary grants associated with the pandemic have ended though. The Council is experiencing demand for care for more individuals, which is driving up costs, as well as experiencing more complex demand that requires more hours of support in each case.

Scope for additional mitigating items for 2023/24

- 36 Further information on the mitigating factors will be considered in advance of the second and third financial reviews. The summary table below sets out the overall scale currently identified, with more detail included in the detailed appendices as summarised below:

Committee	Value (£m)
Adults and Health	3.5
Childrens and Families	4.4
Corporate Policy	0.0
Economy and Growth	0.7
Environment and Communities	(0.3)
Highways and Transport	0.5
Finance Sub Committee	5.0
All Committees	13.8

- 37 Adults & Health Committee – Potential mitigating actions in the region of £3.5m have been identified, including the use of newly announced Market Sustainability Grant (£2.2m) subject to compliance with grant conditions, plus further reviews on staffing in social work operations and transformation activity across Adult Social Care to release potential ongoing reductions contributing up to £1m.
- 38 Children & Families Committee - Further mitigating actions in-house action savings could be in the region of £4.4m including benefit from early receipt of safety valve funding through lobbying government. Other areas include:
- Reduce spend following an in-depth review of Legal Costs and Educational Psychologists.
 - Holding none-qualified role vacancies, recruitment drive to reduce the requirement for agency workers including working with regional partners.
 - Review subsidy and funding related to school catering services.
- 39 Corporate Policy Committee – Some deliverable in year mitigations have been reflected in the forecast outturn position covering

transformational activity in ICT, reviews of ICT Strategy and Elections spend plus the use of the Business Change reserve. Further mitigations are to be determined but may include a vacancy freeze and delay of some projects.

- 40 Economy and Growth Committee – some deliverable in year mitigations totalling £0.7m are reflected in the forecast outturn position reflecting a reduction in Place Directorate spending, releasing earmarked reserves and actions to reduce Economic Development expenditure. Further mitigations to be determined include stopping non-essential spending, continued vacancy management and energy costs reductions in Council buildings.
- 41 Environment and Communities Committee - stop non-essential spend and continued vacancy management, financial impact to be determined.
- 42 Highways and Transport Committee - some deliverable in year mitigations totalling £0.5m are included in the forecast outturn position reflecting the partial release of the flooding reserve. Further mitigations to be determined include stopping non-essential spending, continued vacancy management and lobbying government on recognition of inflation on highway schemes funded from grants.
- 43 Finance Sub Committee – Use £5m from Capital Financing Reserve to cover the pressure on the associated capital financing budget arising due to increasing interest rates.

The financial effects of other potential mitigations are to be determined, but include:

- Capital Programme Review to identify scope to delay, reduce or stop spending on capital projects, to improve cashflow and save on borrowing costs.
 - Review earmarked reserves.
 - Lobby government on potential mitigation of cashflow implications from High Needs spending.
 - Review economic factors, such as forecast interest rates.
- 44 In addition to the above, reviewing the scope for further use of flexible capital receipts for transformation costs across all areas is being considered.

Consultation and Engagement

- 45 As part of the budget setting process the Pre-Budget Consultation provided an opportunity for interested parties to review and comment on

the Council's Budget proposals. The budget proposals described in the consultation document were Council wide proposals and that consultation was invited on the broad budget proposals. Where the implications of individual proposals were much wider for individuals affected by each proposal, further full and proper consultation was undertaken with people who would potentially be affected by individual budget proposals.

Reasons for Recommendations

- 46 The overall process for managing the Council's resources focuses on value for money, good governance and stewardship. The approach to these responsibilities is captured in the Medium-Term Financial Strategy.
- 47 The budget and policy framework sets out rules for managing the Council's financial affairs and contains the financial limits that apply in various parts of the Constitution. As part of sound financial management and to comply with the constitution any changes to the budgets agreed by Council in the MTFS require approval in line with the financial limits within the Finance Procedure Rules.
- 48 This report provides strong links between the Council's statutory reporting requirements and the in-year monitoring processes for financial and non-financial management of resources.
- 49 In approving the Cheshire East Council Medium-Term Financial Strategy Members of the Council had regard to the robustness of estimates and adequacy of reserves as reported by the s.151 Officer. The s.151 Officer's report highlighted the importance of each element of the MTFS and the requirement to achieve all the proposals within it. The recommendations of this report highlight the need for ongoing activity to manage the financial pressure being experienced by the Council.

Other Options Considered

- 50 None. This report is important to ensure Members of the Committee are sighted on the financial pressure the Council is facing and the activity to date to try and mitigate this issue. Activity is required to ensure the Council balances its expenditure and income without serious impact on essential Council services.
- 51 Do nothing. Impact – Members are not updated on the financial position of the Council. Risks – Not abiding by the Constitution to provide regular reports.

Implications and Comments

Monitoring Officer/Legal

- 52 The legal implications surrounding the process of setting the 2023 to 2027 Medium-Term Financial Strategy were dealt with in the reports relating to that process. The purpose of this paper is to provide a progress report for 2023/24. Implications arising from individual proposals regarding service growth and savings have and will continue to be the subject of ongoing advice and support.
- 53 Implications arising directly from this report relating to the internal processes of approving supplementary estimates and virements referred to governed by the Constitution and in particular the Finance Procedure Rules.
- 54 In relation the proposed review to ensure that all available resources are directed towards the delivery of statutory functions, savings and efficiency plans, it should be noted that local authorities are creatures of statute. They are created by statute and are regulated through the legislative regime and whilst they have in more recent time 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.

Section 151 Officer/Finance

- 55 The Council's financial resources are agreed by Council and aligned to the achievement of stated outcomes for local residents and communities. Monitoring and managing performance helps to ensure that resources are used effectively, and that business planning and financial decision making are made in the right context.
- 56 Reserve levels are agreed, by Council, in February each year and are based on a risk assessment that considers the financial challenges facing the Council. If spending associated with in-year delivery of services is not contained within original forecasts for such activity it may be necessary to vire funds from reserves.
- 57 The unplanned use of financial reserves could require the Council to deliver a greater level of future savings to replenish reserve balances and / or revise the level of risks associated with the development of the Reserves Strategy in future.

- 58 As part of the process to produce this report, senior officers review expenditure and income across all services to support the development of mitigation plans that will return the outturn to a balanced position at year-end.
- 59 Forecasts contained within this review provide important information in the process of developing the Medium-Term Financial Strategy. Analysis of variances during the year will identify whether such performance is likely to continue, and this enables more robust estimates to be established.
- 60 The risk associated with the scale of these challenges is that the Council could act illegally, triggering the requirement for a s.114 report from the Chief Financial Officer. Illegal behaviour in this context could materialise from two distinct sources:
- i) Spending decisions could be made that exceed the available resources of the Council. This would unbalance the budget, which is unlawful.
 - ii) Spending decisions to restrict or hide pressures could be made that avoid an immediate deficit, but in fact are based on unlawful activity.
- 61 The consequences of the Council undermining a budget with illegal activity, or planned illegal activity, is the requirement to issue a s.114 report. Under these circumstances statutory services will continue and existing contracts and commitments must be honoured. But any spending that is not essential or which can be postponed must not take place.
- 62 Further consequences would be highly likely and could include the appointment of Commissioners from the DLUHC, and potential restrictions on the decision-making powers of local leaders.

Policy

- 63 This report is a backward look at Council activities and predicts the year-end position. It supports the Corporate Plan aim Open and priority to be an open and enabling organisation.
- 64 The forecast outturn position, ongoing considerations for future years, and the impact on general reserves will be fed into the assumptions underpinning the 2024 to 2028 Medium-Term Financial Strategy.
- 65 The approval of supplementary estimates and virements are governed by the Finance Procedure Rules section of the Constitution.

Equality, Diversity and Inclusion

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

Human Resources

- 67 This report is a backward look at Council activities at outturn and states the year end position. Any HR implications that arise from activities funded by the budgets that this report deals with will be dealt within the individual reports to Members or Officer Decision Records to which they relate.

Risk Management

- 68 Financial risks are assessed and reported on a regular basis, and remedial action taken if required. Risks associated with the achievement of the 2022/23 budget and the level of general reserves were factored into the 2023/24 financial scenario, budget, and reserves strategy.

Rural Communities

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

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

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

Public Health

- 71 This report is a backward look at Council activities at the first review and provides the forecast year end position. Any public health implications that arise from activities funded by the budgets that this report deals with will be dealt within the individual reports to Members or Officer Decision Records to which they relate.

Climate Change

- 72 There are no direct implications for climate change.

Access to Information	
Contact Officer:	<p>Alex Thompson</p> <p>Director of Finance and Customer Services (Section 151 Officer)</p> <p>alex.thompson@cheshireeast.gov.uk</p> <p>01270 685876</p>
Appendices:	<p>Annex 1 including:</p> <p>Section 1 provides information on the overall financial stability and resilience of the Council. Further details are contained in the appendices.</p> <p>Appendix 1 Adults and Health Committee.</p> <p>Appendix 2 Children and Families Committee.</p> <p>Appendix 3 Corporate Policy Committee.</p> <p>Appendix 4 Economy and Growth Committee.</p> <p>Appendix 5 Environment and Communities Committee.</p> <p>Appendix 6 Highways and Transport Committee.</p> <p>Appendix 7 Finance Sub-Committee.</p> <p>Appendix 7a Update to the Treasury Management Strategy.</p> <p>Appendix 7b Update to the Investment Strategy.</p>
Background Papers:	<p>The following are links to key background documents:</p> <p>Medium Term Financial Strategy 2023-2027</p>