

OPEN

Environment and Communities Committee

27 March 2025

Local Plan Next Steps: Local Development Scheme Update and feedback from the Issues Consultation (2024)

Report of: Phil Cresswell, Executive Director of Place

Report Reference No: EC/15/24-25

Ward(s) Affected: All wards

For Decision or Scrutiny: Decision

Purpose of Report

- 1 The purpose of this report is to:
 - Update members on current work underway to progress the new Local Plan at the earliest opportunity.
 - Advise the Committee of the current government position in regard to transitional arrangements for local plan preparation.
 - Advise the Committee on the outcomes and analysis of feedback from the 2024 Local Plan 'Issues Consultation'.
 - Seek approval of an updated Local Development Scheme which sets out proposed next steps to support the preparation of the new Local Plan.

Executive Summary

- 2 The Local Plan is a key corporate strategy aimed at achieving sustainable development, which includes meeting the development needs of the area.
- 3 Plan preparation comprises multiple documents, studies, surveys and strategies all subject to a regulated process. Under the governments' planning reform programme, a series of changes to legislation and

guidance are currently being deployed which means the legal framework within which local plans are prepared is not yet clear (although is expected to be set out later in the year).

- 4 The introduction of planning reform began under the previous government and presented Local Planning Authorities with a choice to continue to prepare 'old style' plans under the current legislation (the 2004 Compulsory Purchase Act) and be subject to a time limit for submission, or to prepare 'new style' plans (under the 2023 Levelling Up and Regeneration Act) subject to provision of detailed regulations, expected later in 2025. On the basis that the time limits set out were not sufficient enough to prepare an 'old style' plan and that pursuing this option would require an immediate review of the plan to align it to the LURA provisions, in November 2023 a decision was taken by the Environment and Communities Committee (E&CC) to prepare a 'new style' local plan and press on with work that would underpin that process once the legislation was published.
- 5 Therefore, since then, consultation on an initial 'Issues Paper' and other key documents that help progress the plan making process has been carried out alongside launching multiple other workstreams that ensure the council is in a strong and positive position to proceed without delay once legislative requirements are published.
- 6 This report updates on the key workstreams underway now, provides a summary of the feedback received to the 'Issues Consultation' of 2024, and the essential activity that will be undertaken over the next few months to prepare for the introduction of new local plan legislation. The report also highlights the intention to undertake consultation on spatial and policy options, at the earliest opportunity once regulations or guidance allow.
- 7 Accordingly, this report seeks approval for an update to the Councils' Local Plan timetable, via proposed changes to the Local Development Scheme (LDS), and proposes to prepare the Minerals and Waste Plan within the Local Plan programme. Given the on-going roll-out of planning reform, it is likely that further updates to the LDS will be required across 2025 to respond to publication of new regulations.
- 8 On that basis further decisions will be brought back to this committee to both seek approval for future consultations and for further updates to the LDS where necessary.

RECOMMENDATIONS

The Environment and Communities Committee is recommended to:

1. Agree that the update to the Local Development Scheme, appended to this report (Appendix 2) is published on the Councils' web site; and
2. Agree that the Issues Consultation Report of Consultation is also published on the Councils' website.

Background

- 9 In October 2023 the Levelling up and Regeneration Act (LURA) was enacted. This introduced the framework for further provisions to be laid down on how 'new style' local plans should be prepared. Around the same time the Minister of State confirmed that no local plans prepared under the current legal system of plan making¹ ('old style plans') could be submitted to the Planning Inspectorate for examination after 30 June 2025².
- 10 Given this, in November 2023 a decision was taken by E&CC to commit to preparing a 'new style' plan. In the absence of detailed provisions on how 'new style' plans should be prepared it was also decided that preliminary work should be undertaken on the Councils' new Local Plan in the form of consultation on an 'Issues Paper', call for sites, and draft Sustainability Appraisal.
- 11 Following this, on 6 March 2024, the Committee agreed to consult on the Issues Paper and supporting material, and agreed to publication of an updated Local Development Scheme (LDS) which enables stakeholders to find out what local plan documents are proposed and the timetable for their preparation.
- 12 Since then, a new government has been elected with a manifesto commitment to deliver 1.5million new homes during this parliament. In its ambition to do so, the government has now published a new National Planning Policy Framework (NPPF) and has advised that plans should take account of a national uplift in housing requirements. In Cheshire East the housing requirement for the borough was established through the current local plan at 1800 homes per annum. The nationally prescribed target for Cheshire East is now 2,461 homes per annum and is now in effect for the purposes of decision making. This increase in

¹ [The Town and Country Planning \(Local Planning\) \(England\) Regulations 2012](#)

² In December 2024, the cut off for submission of 'old style plans' was extended to December 2026 by the current government.

housing requirement now means that the council can no longer demonstrate a five-year supply of deliverable housing. This means that for decision making on planning applications, the 'tilted balance' is now engaged. This requires that decision makers give more weight to delivery of homes when considering the merits of planning applications.

- 13 The councils' five-year supply position is annually updated via the Housing Monitoring Update (HMU) prepared by the Strategic Planning Team. This document contains monitoring data from the previous financial year (the 2025 HMU updates data for 2023 – 2024) that records how many homes have been built in Cheshire East, how many have been consented and how many are expected to be delivered in future years (the 'housing trajectory'). The HMU has recently been shared with stakeholders for feedback and proposes that the council currently has a 4.1 year supply of housing against the newly prescribed requirements. Once the feedback has been reviewed and the HMU updated, the final version will be published.
- 14 Whilst the impact of changes to the NPPF on immediate and medium term decision making are separate to the local plan process, the nationally prescribed housing requirement does set the agenda for the Local Plan which is required to plan ahead for at least the next 15 years. On that basis the new housing requirement for Cheshire East, over the local plan period to at least 2040 will be a minimum of 36,915 homes³. It is the task of the local plan to articulate an ambitious local growth strategy for Cheshire East, understanding how employment and infrastructure requirements can be met whilst positively shaping development to secure the most sustainable and beneficial outcomes for the communities across the borough.
- 15 Full guidance and legislation on how to do this under provisions set down in the LURA have not yet been published in regard to 'new style' local plans. The Minister of State has indicated guidance will be available in the summer/autumn of 2025.

New Style Plans

- 16 Under the 2004 Compulsory Purchase Act, 'old style' local plans are prepared in several prescribed stages, under the regulations stemming from the act:
 - Regulation 18 – publication of the emerging evidence base and draft plans, often including options for further consideration.

³ The final figure will be higher than this as the calculation is based on delivering 0.8% of housing stock in a borough. Therefore, every year new homes will be built and the calculation will add further homes to the requirement.

- Regulation 19 – publication of a final draft plan and evidence base.
- Submission and examination – plans are submitted to the Planning Inspectorate to be tested for their ‘soundness’.
- Publication of the examiners report and consultation on recommendations
- Adoption – the finalised plan is considered for adoption by the Council through a vote.

17 For ‘new style’ plans the exact approach remains to be published. However, material published in 2023 to accompany the LURA indicated they would represent a significant departure from the current approach. The key features of the new plan making system were proposed to be an overall timespan of three years from commencement to completion; an emphasis on project planning that would form a formal prerequisite to commencement; a focus on a more strategic, less detailed approach; the introduction of National Development Management Policies, reducing the need for policy preparation at local level; more reliance on digital engagement; a reduction of the evidence burden; and a series of external ‘gateway’ reviews to ensure plans are being prepared correctly ahead of examination.

18 The key stages previously identified were:

- Scoping and early participation – establishing a project plan, timetable and monitoring requirements.
- Plan visioning and strategy development – confirming evidence requirements and testing spatial options.
- Evidence gathering and drafting the plan – production of proportionate evidence; continuous engagement with members.
- Engagement, proposing changes, submission – stakeholders able to comment on the draft plan, and changes to be made.
- Examination – examination in public by an examiner from PINS
- Finalisation – making necessary changes and proposing adoption by the Council

19 The above headings have not been detailed by any current government guidance and therefore can only be indicative of the type of approach that may be taken. Nevertheless, the early stages in particular bear some similarity to plan making under the current legal framework (the

2004 Act) and activity associated with Regulation 18 of the existing Local Plan Regulations.

Feedback from the 'Issues Paper' consultation 2024

- 20 Despite the uncertainty of a new plan making process, many reports and aspects of the Plans' evidence base are expected to remain necessary under the reformed system. Therefore, to assist the Council to hit the ground running when it can formally commence its new Plan, an 'Issues' consultation was undertaken from March to July 2024.
- 21 The components of the consultation were:
- 22 **An 'Issues Paper'** supported by a series of **'Topic Papers'** summarising, exploring, and seeking feedback on key themes anticipated to be addressed through a new local plan, these are set out at para.33 onwards.
- 23 **A draft Housing and Economic Land Availability Assessment (HELAA) Methodology.** This is required by current national planning policy and is expected to continue being a necessary part of a local plan's evidence base. Its purpose would be to provide a clear understanding of the land available within the borough and inform a future site selection process to meet the development needs identified over the Plan period. Except for minerals and waste related development⁴, the LAA would cover all land uses, not just housing and employment.
- 24 **A 'call for sites'** enabling landowners, developers and others to submit sites for consideration through the LAA. Further 'call for sites' exercises will be undertaken as the Plan is prepared.
- 25 **A Sustainability Appraisal Scoping Report.** Currently all local plans must be informed by a Sustainability Appraisal (SA) through which emerging policies and proposals are assessed against environmental, social and economic factors. This initial stage would set the scope of the assessment and seek feedback on it so that the eventual SA is focussed on relevant issues that could influence or be influenced by the Plan. Under planning reforms SAs are expected to be replaced by Environmental Outcome Reports, however, it is currently not known when details of this new assessment framework will be published and brought into effect. However, it is expected that work undertaken as part

⁴ Policies, including any land allocations, relating to minerals and waste development are currently proposed to form part of the emerging Cheshire East Minerals and Waste Plan. See: https://www.cheshireeast.gov.uk/planning/spatial-planning/cheshire_east_local_plan/minerals-and-waste-plan.aspx

of the initial SA process will be useful in establishing a new Environmental Outcome Report.

- 26 **A draft Settlement Hierarchy Review (SHR).** The establishment of a clear settlement hierarchy helps to inform, alongside other evidence, how future development needs will be met. The SHR will revisit the settlement hierarchy set out in the current Local Plan and take account of any changes in circumstances since the original evidence was prepared to inform it.

Feedback from the Issues Consultation

- 27 Consultation ran for 12 weeks between March and June 2024. A total of 2,678 responses to questions were received from 156 stakeholders. The below is a high-level summary of responses to each theme, further information on feedback is held in the Report of Consultation at Appendix 1.

Overall feedback:

- 28 Most responses were received on the themes of calculating the borough's housing need, the approach to design, open space considerations, carbon and climate change, affordable housing, the settlement hierarchy, and the period that the new local plan should run to.
- 29 **Vision:** A wide range of views were received on the vision and included themes of sustainability, infrastructure, evidence requirements and decarbonisation.
- 30 **Responding to the climate emergency:** points were raised that covered requirements to include small scale energy generation and other sustainable approaches to construction in housing building (green roofs and water butts for example). Responses addressed the need to support renewable energy production and to promote active travel were strong themes.
- 31 **Healthy and safe communities:** responses covered the need to ensure open space provision is fully accounted for in new development and securing appropriate standards of provision. Matters of inclusive access and incorporation of the natural environment into open space were also raised, alongside the need to manage air pollution, securing safe design in new development and the importance of protecting the natural environment for positive health outcomes.
- 32 **Design:** feedback included considering breaking the current design guide into smaller geographic areas; including design checklists; taking a strategic approach but allowing localised design codes at smaller

geographies to be developed too. Viability was a key theme focusing on the need to ensure that design aspirations are deliverable. A range of views on whether to incorporate a design code into the Local Plan would be positive were received with views also stating that a separate document would allow for more flexibility on updating it as and when required.

- 33 **Our natural environment:** views were received that Biodiversity Net Gain (BNG) requirements should feature in the Councils' future site selection process and that sites for BNG should be allocated in the Local Plan. Multiple feedback was received that all new development should include tree planting, and that existing woodland and trees should be protected. Respondents identified that landscapes should be considered carefully when selecting sites and that the Landscape Character Assessment should be refreshed to accommodate this.
- 34 **Homes for everyone:** many stakeholders addressed the method for calculating housing need in the borough. Since the consultation, government has taken an approach which now sets out local housing requirements, rather than allowing councils to establish this through an assessment of local circumstances. Feedback was also received on the type and mix of homes (including for an aging population, for gypsies and travellers and for specialist needs) that may be needed in the future, including that future policies on these themes should be flexible to take account of viability and changing circumstances.
- 35 **Town centres and retail:** feedback was received that highlighted the need to take account of introducing new uses into town centres that can result in tension with existing occupiers. Other feedback covered making town centres walkable and pleasant for pedestrians, incorporating green space where possible, the value of creating masterplans for each town, and focusing on active travel to make centres accessible.
- 36 **Jobs, skills and economy:** responses were varied and included a focus on understanding the quantitative supply of employment land and its quality; and the need for new logistics sites and the need to consider the minerals industry when looking at economic development opportunities. The role of transport and sustainable travel was also raised as an important factor underpinning economic performance as was the need to support the tourist and visitor economy.
- 37 **Transport and infrastructure:** stakeholders provided responses which often focused on active travel and the need to ensure development proposals see the Active Travel Toolkit in their design. The issue of supporting public transport by focusing development near to existing

hubs was raised, as was the need to secure transport infrastructure through the planning process.

- 38 **Historic environment:** respondents addressed matters including the local listing process, the need to review conservation areas and the approach to Jodrell Bank World Heritage site including the need to consider how to protect the site through the new local plan.
- 39 **Towns and villages:** this theme addressed the review of the current Settlement Hierarchy and responses suggested a range of opinions including that a comprehensive review of the whole hierarchy should be undertaken, based on the most up to date data available. It was proposed that the list of key services should be reviewed and that employment opportunities in nearby locations should be taken into account. Other factors were also raised in regard to the services that settlements provide including water stress, access to public transport, social and economic equity and the distinctiveness of each settlements character.
- 40 **Rural matters:** response to this theme included consideration of how to re-use agricultural buildings appropriately, accommodating rural workers dwellings, safeguarding productive farmland and enabling tourism. The theme also addressed the Green Belt and feedback included considering whether exceptional circumstances exist to undertake a review of the Green Belt, the need to undertake an urban capacity study and calls to release Green Belt land to support the vitality of settlements where this designation applies. Matters related to Green Gaps were also raised, ranging from calls for further protection of these areas to enabling further development in them to accommodate needs of surrounding communities.

Minerals and Waste Feedback:

- 41 The Council consulted on a Draft Minerals and Waste plan (MWP) in late 2022. A total of around 250 comments were received from some 50 individuals / organisations. The Council also received comments on the Sustainability Appraisal and Habitats Regulations Assessment. These supporting documents were published alongside the Draft MWP. In addition, several sites were also submitted through the call for sites exercise that was undertaken in parallel with the Draft MWP consultation.
- 42 As part of the issues paper consultation, the following question was asked: "Should the Council prepare a single local plan including minerals and waste policies or should these continue to be progressed in a separate plan?". The 15 responses received were mixed with a slim majority of responses supporting the preparation of a single plan.

While other responders considered that they should either continue as separate plans or only be brought together as a single document if this would mean that the plan would be prepared more quickly.

- 43 Through reviewing this feedback, it is considered that there is insufficient resource (both financial and staff) to continue with the preparation of separate plans. A single plan that encompasses all the Council's planning policies would provide better clarity and understanding for the public and offer efficiencies in plan preparation and examination. Therefore, it is proposed that the Council should prepare a single local plan which includes minerals and waste matters, as set out in the updated LDS at Appendix 2.

Call for Sites

- 44 The call for sites and draft Housing and Economic Land Availability Assessment (HELAA) are closely related. The sites that are submitted to the council across the local plan process will be tested against the methodology as it evolves. 347 sites were submitted for consideration. These will be mapped, catalogued and considered through the HELAA, in accordance with the final version of the methodology. Information about the sites, namely site location plans and site assessments, will be published in due course as part of the HELAA to accompany the next stages of plan making when considering spatial options for growth (see para. 58, below).
- 45 5 sites for minerals development, 1 site for waste development and 7 sites for habitat provision were also submitted.

Next Steps

- 46 In any plan making exercise a key risk lies in the commissioning of evidence and undertaking of work that, through unforeseen delays to the process or changes to legislation/guidance on how evidence should be prepared, may become out of date before the examination and therefore require refreshing or recommissioning. Whilst procedural guidance is currently lacking, officers are eager to make meaningful progress and there is much work that can be undertaken to continue developing important parts of the evidence base for the plan, and to move toward an informed position that allows the council to proceed quickly, once clarity on the process emerges.
- 47 All plans require setting a vision which articulates the ambition for an area, and objectives that start to set out in broad terms how that vision can be met. Meeting the defined objectives is then further clarified through establishing specific policies that support their delivery. This is

common to all plans and there is no indication so far that this will change. It is a piece of work that can be pursued at low risk.

- 48 Another key feature of all plans is the need to establish an understanding of the strategic development needs of an area, the availability of land to meet those needs and the implications for infrastructure to support the proposed levels of growth and mitigate impacts of that growth. The recently published NPPF establishes a housing need for the borough and further consideration is now needed to understand the future economic and infrastructure development needs across Cheshire East, arising from that.
- 49 The third common theme of most plans is related to understanding constraints. Such constraints may arise from infrastructure provision to Green Belt, the natural and historic environment or other landscape designations.
- 50 The next stage of the process for Cheshire East therefore focuses on the need to understand the above matters in more detail and propose measures to plan for growth. Traditionally, this stage would be undertaken as part of an 'options' consultation under the 2004 Act and now broadly aligns to the 'scoping / plan visioning and strategy development' stages of preparing a 'new style' plan (set out at para. 19 above). Therefore, to ensure the council is in a positive position to progress as soon as reasonably possible, project management has been initiated to:
- establish appropriate governance structures;
 - promote cross department integration,
 - secure necessary budget through the Medium-Term Financial Strategy; and
 - manage development of key evidence products.
- 51 Undertaking the above enables the council to progress the Plan and investigate spatial options for growth and infrastructure, whilst preparing the associated evidence base. To launch this next stage later in the year, the key products that the Strategic Planning Team must now manage are:
- Spatial Options Study: a high level assessment of how future growth could be distributed. This is informed by all of the following pieces of work, some of which are currently being prepared, and all of which will be commissioned in the following months ahead.

- Urban Potential Study: an assessment of brownfield and other sites within urban areas to understand capacity for growth inside our settlements.
- Housing and Economic Land Availability Assessment (HELAA): assessment of all sites submitted as part of the 2024 call for sites and, where necessary, investigation of other parcels of land that may offer options to support growth for a range of uses including minerals and waste sites, biodiversity and habitats sites, housing and economic development sites.
- Settlement Hierarchy Review: profiling current demographics, housing need, landscape, heritage, design issues and other matters, across the existing settlements in Cheshire East. The review will propose options for if and how the hierarchy should be changed.
- Infrastructure Baseline Study: a review of the current infrastructure provision across the borough and an initial assessment of the likely future infrastructure needs aligned to growth options.
- Green Belt Review: based on the HENA (below) and growth options, it may be necessary to undertake a review of Green Belt in order to accommodate future development needs. A Green Belt review tests parcels of land within the Green Belt to further understand their performance against the five purposes of the Green Belt. This is an area subject to planning reform and further guidance on the methodology for undertaking such reviews is anticipated in the first quarter of 2025.
- Strategic Transport and Highways modelling: highways modelling will be undertaken at various stages of the plan process. Initially a strategic model will help inform the vision and development strategy for the borough.
- Housing and Economic Needs Assessment (HENA): similar to highways modelling and closely linked to the HELAA, the HENA will initially investigate borough wide needs, then be refined through the process to align to emerging growth options.
- Initial viability assessments: this work is prepared to understand the land values across the borough and how this may impact provision of infrastructure and other policy requirements. It will be aligned to the growth options process and refined as the plan progresses.

- Gypsy and Traveller Accommodation Assessment: similar to the HENAA with a specific focus on gypsy and traveller needs.
 - Open Spaces Assessment: a review of all open spaces across Cheshire East, their typology and performance. This relates to establishing an updated Green Spaces Strategy and Playing Pitch Strategy, to ensure new development meets the needs of communities in Cheshire East.
- 52 The above list is not exhaustive yet does include the key products necessary to underpin the development of growth options for the borough. Other products will also be necessary including updated Sustainability Appraisal, Habitats Regulations Assessment and Equality Impact Assessment, all of which may be subject regulatory changes over the coming months⁵; background papers on public health, the environment and climate change matters will also be essential to inform our approach.
- 53 Whilst the intention is to move forward as quickly as possible, the exact date of the next phase of consultation and engagement will be closely informed by the publication, or timetable for publication, of new regulations prescribing how ‘new style’ local plans should be prepared. It is currently anticipated that this will emerge toward the end of 2025 or into early 2026 allowing time for work currently underway to be completed and the above evidence base to be prepared. Moving too far ahead without published local plan regulations places the council at risk of undertaking abortive work or having to repeat stages of a process, at cost.
- 54 Members will be regularly kept informed on progress of the Local Plan and the wider implications of planning reform as they are announced by government.

Consultation and Engagement

- 55 The preparation of the new Local Plan will involve a considerable amount of public consultation. The Statement of Community Involvement (SCI), which came into effect in January 2022, sets out how the Council intends to involve all sectors of the community in the planning process, including the preparation of planning policy. Through the national planning reforms the requirement for councils to prepare SCIs is expected to be removed. They will be replaced with a requirement to include engagement and consultation arrangements within a Project Initiation Document prepared at the start of the plan-making process.

⁵ Proposed ‘Environmental Outcome Reports’ will replace much of the SA/HRA process

- 56 The Issues Consultation has been carried out in accordance with the Council's SCI and until changes are made by government, this approach will continue to apply to all public management on the Local Plan.

Reasons for Recommendations

- 57 There are considerable benefits in maintaining an up-to-date Local Plan, including to achieve plan-led decision making. Policies and proposals in the Local Plan support many corporate priorities, particularly those relating to promoting good health, providing good housing for all, achieving a thriving economy for all, enhancing biodiversity and tackling climate change.
- 58 There are also significant resource and financial efficiencies to be had from incorporating the Minerals and Waste Plan into the overall Local Plan programme.

Other Options Considered

- 59 The Council could wait for the full legal and policy framework for the reformed local plan making system to be put in place before it takes any substantive step towards progressing the new Local Plan. The aim of seeking feedback on an issues paper, and particular evidence work in parallel with that, was to assist the Council advance its Plan within the new plan-making system once that opportunity is available.

Implications and Comments

Monitoring Officer/Legal

- 60 The Issues Paper consultation has been carried out under Regulation 18 of The Town and Country Planning (Local Planning) (England) Regulations 2012. This requires the Council to notify various parties about new Local Plan and invite feedback on its scope. Any representations must then be taken into account in preparing the Plan.
- 61 Section 15 of the Planning and Compulsory Purchase Act 2004 requires local planning authorities to prepare and maintain a LDS specifying, among other things, the documents which will become part of the local plan for their area and the timetable for their preparation. A LDS must be made publicly available so that local communities and interested parties can keep track of plan-making progress.

Section 151 Officer/Finance

- 62 As far as possible, the cost of preparing the new Local Plan has been reflected in the Medium Term Financial Strategy (MTFS) 2023-27, and is updated for the proposed MTFS 2024 – 2028, however this will need

to be kept under review in the light of future changes to the legal and national policy framework for local plan preparation. The MTFS takes account of an existing earmarked reserve for Local Plan preparation.

Policy

- 63 The Local Plan sets out the Council's policy for sustainable development in the Borough. The new Local Plan will be prepared within the context of the new Corporate Plan.

Equality, Diversity and Inclusion

- 64 Equality Impact Assessment was prepared alongside the Issues consultation and will continue to be carried out during future stages of Plan preparation.

Human Resources

- 65 There are no additional human resource implications arising from this report.

Risk Management

- 66 Appropriate risk management will be carried out as an integral part of the Plan's project management.

Rural Communities

- 67 An update to the LPS would contain planning policies for the whole of the borough, including rural areas.

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

- 68 The well-being of young people and cared for children would be an important objective that any revised policies will seek to support.

Public Health

- 69 Promoting good health for all will be a central objective of the new Local Plan.

Climate Change

- 70 The new Local Plan will provide an opportunity to go further with planning policies to mitigate climate change, recognising the Council's pledge to become a carbon neutral borough by 2045.

Access to Information	
Contact Officer:	Tom Evans, Strategic and Environmental Planning Manager
Appendices:	Appendix 1: Report of Consultation Appendix 2: Updated Local Development Scheme
Background Papers:	These are referenced in the report and links are provided in footnotes.