

# Executive Report

Delegated Decisions - 19 March 2024

## MILTON KEYNES WASTE RECOVERY PARK - PROCUREMENT AND ENERGY PROGRAMME

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Exempt / confidential / not for publication	<b>Yes - All Annexes</b>
Council Plan reference	<b>N/A</b>
Wards affected	<b>All wards</b>

### Executive Summary

This report outlines the proposed structure, approach and delivery of the procurement of a contractor to manage Milton Keynes Waste Recovery Park (MKWRP). It also includes the next Deed of Variation (DoV) for the incumbent contractor to ensure commercial resilience through a revised approach to risk, insurance with a new financial mechanism for the purchase of electricity via the facility by the Local Authority.

#### 1. Proposed Decisions

- 1.1 That the public and press be excluded from the meeting by virtue of Paragraph 3 (Information relating to the Financial or Business Affairs of the Authority) of Part 1 of Schedule 12A of the Local Government Act 1972, in order that the meeting may consider **confidential Annexes A to I** to the report.
- 1.2 That the variation of the contract for the Residual Waste Treatment Facility as summarised in the draft Deed of Variation (DoV) Heads of Terms (confidential **Annex A**) be approved, including the following key changes:
  - (a) revised catastrophic risks and insurance provisions;
  - (b) increased Parent Company Guarantee of £10m; and

- (c) principles for a Power Purchase Agreement (PPA) for energy supply to the Council via a synthetic sleeving arrangement.
- 1.3 That the principle of the Council entering into a Power Purchase Agreement (PPA) be approved, subject to the Director of Property and Environment, in consultation with the Director of Law and Governance and the Director of Finance and Resources, satisfactorily:
  - (a) undertaking further due diligence with regard to the financial regulation matters set out in paragraph 9 of **confidential Annex F**; and
  - (b) agreeing the appropriate accounting treatment for the PPA arrangements.
- 1.4 That authority be delegated to the Director of Environment and Property, in consultation with the Director of Finance and Resources (s151), the Director of Law of Governance (Monitoring Officer), and the Cabinet Member for Resources and / or the Cabinet Member for Public Realm to:
  - (a) agree non-material amendments to the proposed Deed of Variation and Heads of Terms (**confidential Annex A**); and
  - (b) finalise and enter into the Deed of Variation and any other necessary formal documents to effect the agreed position.
- 1.5 That the principles and strike price for the synthetic electricity sleeving supply and reconciliation be agreed (**confidential Annex C**), noting a separate delegated decision (also on 19 March 2024), to supply electricity other than to the General Fund and Streetlighting and with contingency processes for the sleeved arrangement.
- 1.6 That authority be delegated to the Director Environment and Property, in consultation with the Director of Finance and Resources (s151), the Director Law of Governance (Monitoring Officer), and the Cabinet Member for Resources and / or the Cabinet Member for Public Realm to:
  - (a) engage with the market to ensure that the MKWRP as a commercial offer is sufficiently attractive to the market to drive the best value and risk partition for the Authority; and
  - (b) undertake and agree a commercial model for the procurement for MKWRP within the scope identified to maximise best value through contesting a competitive procurement of the facility from the market incorporating feedback garnered from the market testing exercise.
- 1.7 That, subject to the completion of the required procurement governance (including a subsequent delegated decision) and the satisfactory completion of recommendation 1.6 (a) and (b), approval be granted to commence the procurement for a contractor to manage the MKWRP using a competitive dialogue procedure.

- 1.8 That the resource structure for the procurement, as detailed in **confidential Annex B**, be noted.
- 1.9 That continued work to deliver the following key outcomes for the Milton Keynes Waste Recovery Park be endorsed:
  - (a) owning the asset outright;
  - (b) ongoing and sustained provision of £0 per tonne gate fee for the remainder of the existing contractual term; and
  - (c) contributing towards aims of Sustainability Strategy 2019 - 2050.

## 2. Why is the Decision Needed

- 2.6 Milton Keynes Waste Recovery Park (MKWRP) is a critical asset in ownership of the Authority profiled to provide significant financial and service benefits, over a delivery horizon of 30 - 40 years. Delivering performance of an asset of this technology and at current levels is a positive and notable achievement, particularly given that recent availability figures indicate some other plants in the UK are not fully operational.
- 2.7 Whilst the Authority owns the asset, a contractor was procured to deliver 15-year operations with zero gate fee. This has insulated the Authority and the taxpayer from wider market pressures for waste disposal while providing ongoing flexibility and operational availability for waste collections. Maintaining the £0/tonne gate fee has been a priority and a driver for pursuing capital investment, reprofiled risk and revenue remediation approaches with previous decisions and variations to the contract.
- 2.8 Over the past three years the waste market has hardened, whilst acquisitions and mergers have risen, further reducing competition. This, together with higher than anticipated operational expenditure and uncertainty in the insurance, electricity and commodity markets has created a long-term fiscal deficiency within the contract model. To ensure the contract remains deliverable the contract term was shortened to April 2026 through a Decision in November 2023, giving the existing contractor a controlled and agreed descent pattern / handover.
- 2.9 To further supplement the revenue remediation position and ensure fiscal steadfastness of the remaining contract term the Authority in collaboration with the contractor has proposed a virtual sleeving arrangement via a Power Purchase Agreement (PPA) through the LASER Energy Supply Framework. This provides a hedged position against future electricity price changes for both the Authority and the contractor.
- 2.10 The Authority will agree a PPA with the contractor for a fixed (strike) price. The Council will purchase their electricity directly from the market through LASER Framework at a price that is variable. If the price is less than the agreed MKWRP Provider PPA strike price, then MKCC will top it up to the agreed price. Conversely if the price is more than the agreed MKWRP provider PPA strike

price then the Council will receive a rebate from the contractor (who sell straight to the market). The result provides a net stable price. This proposed mechanic is explained in **confidential Annex C** - Power Purchase Options and Recommendations. Savings could be made by continuing with the LASER Framework, given the reductions in world energy prices but this does not deliver the same scale of potential saving and secure the MKWRP contractor position, which are the priorities. Refer to the financial implications – budget implications.

- 2.11 An options appraisal, key commercial position and a financial mechanism is captured in detail in **confidential Annex C** - Power Purchase Options and Recommendations. The risks of entering into the mechanism is captured in **confidential Annex D** - MKWRP Risk Register.
- 2.12 The Deed of Variation also recalibrates the positioning on insurance cover. It has been identified that following the boiler repair and reinstatement programme that the 90-day premium on Business Interruption Insurance is not available through the risk insurance market. It is that the once five days of cumulative losses have been accrued arising from a catastrophic event on an insured peril then the Authority would be notified to agree the principles of recovery until a time that the insured Business Interruption Insurance commences (refer to **confidential Annex A**).
- 2.13 The extent of the reprofiled contractual arrangements will not be sufficiently attractive for a new procurement. The Authority must demonstrate that the asset is both operationally stable and economically viable. The operational model must yield sufficient upside to ensure competitive procurement. The procurement must ensure the contract operates within a balanced and known risk profile which the Authority and contractor is able to tolerate.
- 2.14 Looking towards the new procurement for 2026 the commissioning team have adapted the HM Treasury Green Book (revised in 2022) compliant appraisal method. Adopting this approach also means the assessment could later be adapted and subsumed within any Outline Business Case, as one will likely be required for the future capital programme.
- 2.15 A strategic level options appraisal analysing the most appropriate commercial delivery vehicles for waste services post 2023 has been completed by the Authority Technical Engineer. This document is provided in **confidential Annex G** - MKCC Commissioning Options.
- 2.16 The document assesses a comprehensive number of options relating to the future delivery of MKWRP and other waste and environmental services contracts the asset interfaces with. Of service options that have been recommended for further detailed assessment (Options 1, 8, 9, 10, 12) these have identified MKWRP as a separate contract and that the scope of service should not encapsulate or incorporate other service contracts. Page 44 of **confidential Annex G** stipulates *'The MKWRP is a complex contract which is best managed independently of any other service. Partnering with other*

*services could see those services being subordinate within the Contract and is likely to significantly reduce the pool of qualifying providers for that service.'*  
The Authority agrees and confirms this position.

- 2.17 Furthermore, the technical assessment has outlined that the procurement procedure best followed for MKWRP should be competitive dialogue. This is denoted on Page 45 of **confidential Annex G** *'The nature of the technology, and handover of the asset to a new contractor is likely to need dialogue on risk profile, facility performance, upgrades, and power purchase arrangements'*. The Authority agrees and confirms this position.
- 2.18 It is recommended that MKWRP is procured under the existing scope of service provision subject to a new commercial model through the competitive dialogue process. The competitive dialogue process will consider and engage the market on new and existing options regarding matters on technology, investment profile, commodity utilisation and risk mitigation.
- 2.19 It is anticipated that to reduce the potential revenue implications of a new contract that a new commercial model incorporates revised and new approaches to rebalance and recalibrate a fiscal model attractive to the market including:
- Use of capital funding to support life cycle replacement of the plant.
  - Use of capital funding to enhance and improve the plants efficiency and capacity for processing material and generating electricity / heat.
  - Expansion into future commodity market provision such as heat offtake and self-purchasing electricity generated through a corporate sleeved PPA.
  - Use of the Anaerobic Digestion facility asset for Food Waste treatment.
  - Employment of bespoke modular complementary technologies to offset post treatment disposal costs such pyrolysis.
  - Commitment to reviewing disposal options and management of cost for Local Authority and Third Party Waste (TPW) post treatment waste streams.
  - Creating more economically advantageous TPW arrangement for commercial and industrial requirements within Milton Keynes.
  - Exploring initiatives to stabilise and reduce residual waste volumes.
  - Reviewing options to improve extraction of fossil-based carbon in the Mechanical Treatment Plant through use of robotics and automated extraction to mitigate impact of Emissions Trading Act.
  - Expansion of private wire utilisation and gain share arrangements.

### 3. Implications of the Decision

Financial	Y	Human rights, equalities, diversity	N
Legal	Y	Policies or Council Plan	Y
Communication	N	Procurement	Y
Energy Efficiency	Y	Workforce	N

#### (a) Financial Implications

In approving the consolidation of the contract the Council is, in summary, agreeing to:

##### Procurement of Electricity

- Revise its approach to purchasing electricity. In contrast to previous electricity arrangements the new arrangements will be based on a 'day ahead market' and therefore will yield the benefit of low prices but equally the exposure to higher prices. The previous electricity prices were purchased on 'hedged market' meaning that the electricity was bulk purchased at a fixed volume at a fixed price for a period of time, typically twelve months ahead. This previous mechanism provides the benefit of price certainty and the benefits of a price ceiling but equally, no benefit from a potential reduced price.
- In the revised proposal the Authority will purchase electricity through the LASER Framework on a day ahead market price. MKCC will further agree a strike price with the MKWRP operator. Where the day ahead market is less than the strike price - MKCC will top up the contractor. Equally, when the market sale is higher than the strike price the contractor will remunerate the Authority. Ergo, the contractor is protected from crashes in the market managing risk, and MKCC are protected from surges in price – managing certainty and risk on both sides. In effect therefore, MKCC will have a fixed cost of electricity via this back to back commercial arrangement.
- The purchase of electricity on the day ahead market through the LASER Framework would normally expose the Authority to fluctuations in the market value. However, by using the virtual sleeving mechanism and reconciling to the agreed strike price as described in **confidential Annex C** then the Authority can have certainty over price.

##### Accounting Changes

- Corporate Finance have reviewed any potential implications of the proposed use of the PPA energy purchase reconciliation model. Legal advice in **Annex F** (Exempt) confirms that while the PPA is a form of financial arrangement (a contract for difference)

and a form of derivative the Authority is acting within its powers to undertake this.

- The Authority will need to consider the reporting arrangements and regulatory arrangements for this PPA in line with any necessary accounting treatment. This is covered within the recommendations, with appropriate delegated authorities. Treasury Management and corporate finance will review and ensure the appropriate accounting treatment is undertaken for the PPA.

### Risk Management

The key risk for the authority in entering into this arrangement relates to MKWRP not being operational and electricity generation ceasing. In this situation, Thalia would not be contractually required to apply the virtual sleeving arrangement and therefore the Council would be exposed to the prevailing market day ahead price. Where this is lower than the Strike price the authority would actually see an improved financial position, but conversely where the market price exceeds the Strike price then MKCC would face a higher cost as it would be unable to recover the additional cost from Thalia whilst the plant was inoperable.

This risk has been fully assessed and risk mitigation measures have been identified to manage this risk. However, it is not possible to fully mitigate the risk and in this scenario it would be necessary to draw funding from the Waste Risk Reserve. We have assessed this risk by modelling the potential loss impacts where MKCC is exposed to higher pricing in the day ahead market and is unable to recover these additional costs due to the plant being offline. Details of this assessment are set out at **confidential Annex I**.

### Key Risk Mitigation Measures

- Pre-commencement terms will be included giving the ability for the Council to terminate or suspend the Virtual PPA where the facility is not operational, or it is known it will not be operational on 1 October 2024. In this scenario the Council would have the ability to revert to the Laser Framework to purchase electricity on the most appropriate basis.
- Plant Failure after 1 October 2024, if Thalia notify MKCC that they intend to claim against MKCC for business interruption insurance (plant non-operational for 6 or more days), then MKCC will have the option to suspend the PPA and revert to the Laser Agreement. A decision on this will be based on the circumstances at the time (cause, estimated downtime and market pricing).

- Planned Downtime - Under the terms of the agreement, when MKWRP is on a planned shutdown for scheduled maintenance the Authority will have the ability to work with the LASER framework's energy experts to purchase energy as required for this period on the day ahead market.
- If the export of energy from MKWRP is limited (i.e. only one line operating) then the first 25% of electrical export from the facility will be assured to MKCC. Other Implications and risks are provided in **confidential Annex D** - MKWRP Risk Register.

Using the Laser on 12-month lookahead market would only be considered if it is clear there is a long-term financial exposure from high prices on the day ahead market because MKWRP is offline for a sustained period. The availability and performance of MKWRP has been detailed in the Delegated Decision on for "Milton Keynes Waste Recovery Park (MKWRP) - Future Options For The Operational Delivery Of The Plant Cabinet Decision" on 7 November 2023. This risk is only triggered if MKWRP is offline for a sustained period and electricity prices increase significantly triggered by a global event. This risk is detailed further in **confidential Annex D** - MKWRP Risk Register. By example, should a catastrophic event occur at MKWRP, which was known to create extended downtime (probably up to a maximum of 6 months), then LASER would be engaged to consider a monthly or quarterly buy ahead on the lookahead market vs. the ongoing value of day ahead market. The risk register in **confidential Annex D** highlights this.

The Council is also accepting the financial risk associated with the revised insurance arrangements set out in the detail of this report, for which a separate risk reserve has been established.

As the programme of re-procurement of the Residual Waste Treatment Facility progresses, further financial implications will emerge and will form part of future key decisions by the authority.

#### Budget Implications

- There is a financial saving arising from the sleeving arrangement. The purchase of electricity on the day ahead market is currently cheaper than via the future market. The differential between these two purchasing arrangements are detailed in **confidential Annex C** - Power Purchase Options and Recommendations.
- The impact of the changes from the PPA sleeving arrangement, which is proposed to commence from 1 October 2024 is expected to result in a reduction to electricity costs for the general fund of at least £0.800m pa and has been included within the 2024/25 budget. It should be noted that a saving might also



be achievable if the Council were to continue with its existing procurement arrangements given changes that have taken place in the market since it was last procured. This saving, however, would be lower than that proposed as the cost of electricity on a 12 month lookahead purchase is profiled to be more expensive than the profiled day ahead market.

- A one-off pressure budget was included in the 2024/25 budget setting process which makes available £0.750m for the re-procurement of MKWRP; £0.390m in 2024/25 and £0.360m in 2025/26 The breakdown of the proposed spend of this is outlined in **confidential Annex B** - MKWRP Procurement Resourcing.
- An update on the financial implications will be included (where known) in the approval process via further Delegated Decision in autumn 2024 as set out in 5.3 below.

As noted in the QUARTER 3 FORECAST OUTTURN, 2023/24 GENERAL FUND REVENUE, HOUSING REVENUE ACCOUNT, DEDICATED SCHOOLS GRANT AND CAPITAL PROGRAMME (February 6 2024) Annex E, there is a MKWRP related risk reserve of £10m that has been established which can be called upon should there be any significantly adverse financial implications of the PPA decision. In addition, in paragraph 1.2.2 and 3(b) below it is noted that the parent company guarantee has been increased from £5m to £10m, thereby offering MKCC a further protection against contractual losses, in the event of operator termination.

(b) Legal Implications

Variation of the contract for the Residual Waste Treatment Facility engages procurement law principles and requires consideration of application of subsidy control provisions under the Subsidy Control Act 2022 (the Act). Legal advice from experts in this area has been sought externally and governance of the variation included a monthly Board meeting comprising the Council's Director Finance and Resource (s151 Officer), Director of Law and Governance (Monitoring Officer), and the Director Environment and Property. As such, in order to comply with the Subsidy Control Act 2022 (the Act) an updated position has been provided through **confidential Annex E** - Subsidy Control Table - Capital and Revenue Profile.

The most notable change is the potential implication for the deductible on the insurance to be triggered in the event of a catastrophic event, the defined term for this and would contribute toward the final subsidy total. This would be the equivalent of the 60 or 90 day business interruption deductible through current insurance routes the contractor would not be eligible to recoup but is an insured peril.

In the event of such an event being triggered a drawdown would contribute towards the overall subsidy level as revenue. The Subsidy Control Table is provided in **confidential Annex E** profiles combined cumulative subsidy projections arising from this decision.

To provide additional security, the Council agreed a position for Deed of Variation 3 (DoV3) to ensure that Ferrovial is the principal obligor for the £5M Parent Company Guarantee. This will now increase to £10M (Principal Obligor) as an additional security on the contract to secure any form of remote termination from the remaining contractual term.

Section 6 of **confidential Annex F** focuses on the legal implications of derivatives and powers available to the Authority to undertake the use of these financial instruments.

(c) Procurement Implications

Variation of the contract for the Residual Waste Treatment Facility engages procurement law principles and requires consideration of subsidy control provisions under the Subsidy Control Act 2022 (the Act). The legal advice provided for Regulation 72 of the Public Contracts Regulations 2015 is expanded upon in **confidential Annex H** - Legal Advice Note on Regulation 72 of the Public Contracts Regulations 2015.

After careful consideration of the legality of this contract change, the Council considers that the changes fall within the safe harbours of Regulation 72 (1) (E).

(d) Other Implications

If the export of MKWRP is limited (i.e. only one line operating) then the first 25% of electrical export from the facility will be assured to MKCC. Other Implications and risks are provided in **confidential Annex D** - MKWRP Risk Register.

The PPA arrangement is a form of renewable energy and in implementing the arrangement we will realise a carbon savings towards our 2030 net zero target. We expect this to be in the region of 2,800 to 3,200 tonnes of carbon.

## 4. Alternatives

### 4.1 Option 1 - Do Nothing

For the Deed of Variation and from a purely legal perspective, the risk is with the contractor and any action taken is at additional cost to the Authority. Therefore, one option would be for the contractor to 'take the strain' but this would very likely trigger a termination scenario and distressed procurement. Given the prevailing market conditions it is unlikely that the favourable financial terms of the current contract would be reobtained, meaning the Authority would not continue to benefit for the remainder of the contractual

term. Furthermore, upon re-entering the market for a re-procurement the relationship with the incumbent contractor would be strained and thereby debilitating the hand back process and extraction of key data for a successful procurement. In addition to this the Authority would be exposed to significant costs for waste disposal estimated to be approximately £19M pa (80,000 x £240/t for landfill and haulage) and managing the asset in a dormant state (£4M).

#### **4.2 Option 2 - Terminate and Re-Procure**

To terminate the contract the Authority would have to have good reason to do so. As referred in this report the asset has performed well and with a strong performance of the asset and the ongoing delivery of the original financial benefits reasons to terminate for convenience are not immediately evident. Although the financial arrangements within the contract are not sustainable long term for the contractor this has been mitigated somewhat through the DOV3 arrangements. As procurement for MKWRP will take 24 to 30 months to undertake (minimum) inclusive of an 18-month document preparation period. Terminating in advance of the April 2026 period agreed in DOV3 would place that procurement of the same timeframe but with a distressed contractor. Therefore, this option is not recommended.

#### **4.3 Option 3 – Renegotiate Deed of Variation 4 and Re-Procure**

The Authority could pursue an option whereby it renegotiates the terms of the proposed Deed of Variation. However, this option would detract from the Authorities ability to prepare for the new contract. This option might mean that the Authority will have reduced potential exposure to additional cost or subsidy, but this does not outweigh the operational issues and risks that this would create with a distressed contractor and alluding to potential crashed contract scenario (no operating contractor), which is a priority to avoid. Any renegotiation would focus on the Authority acting as a backstop to insurance deductibles which currently will only trigger if required. As a result, any renegotiated position, while beneficial - might not be realised while it risks reducing surety on contractor retention and delivery of savings embedded within the PPA.

This option would balance the need for best value and advice on subsidy and financial control but does not taper the risk of distressed contractor creating a crashed contract scenario triggering an emergency procurement. This option could undermine the securities that the Authority has secured through the **confidential Annex A - Draft Deed of Variation**. Therefore, this option is not recommended.

#### **4.4 Option 4 – Agree Deed of Variation 4 and Re-Procure (recommended option)**

The current contractor has stabilised the operational performance of the MKWRP asset. The residual risk arising from the operational expenditure and that the new delivery vehicle could enter distress if it not financed from its core shareholder which would render a forced termination scenario. Retention

of the contractor is a key outcome for a period to enable a public procurement for a new contract while balancing against what is the best financial outcome for the Authority.

This option provides a revised and recalibrated commercial position in what is a fluid delivery market albeit with few market operators but is cognisant that the current contractor is in financial distress and therefore the longevity of the existing financial arrangement is limited.

To maintain the favourable financial conditions of the existing contract the negotiated position delivers on providing:

- comfort on ongoing contractual retention with sufficient time to enable a re-procurement;
- opportunity for the authority to recoup on the revenue implications of DOV3 from a reprofiled approach to purchasing electricity for street lighting and the Council estate which provides price certainty to the Authority and the contractor;
- reprofiled risk position regarding insurance for property and business interruption insurance for the contractor;
- allows the Authority to demonstrate best value available through competitive retendering; and
- secures an increased PCG from £5m to £10m to demonstrate the contractors commitment and financial assurance for MKCC.

## 5. Timetable for Implementation

- 5.1 If approval is granted, the Deed of Variation in the draft form outlined in **confidential Annex A**, and any other necessary formal documents will be finalised and agreed by the Council and the Contractor by end of March 2024.
- 5.2 It is proposed that if approval is granted that the Re-procurement Resourcing be allocated and set up from April 2024 and soft market testing commence from Spring 2024.
- 5.3 This will be a governance approval process via further Delegated Decision in autumn 2024 to ensure all necessary formal procurement documents are finalised and agreed by the Council before commencing procurement.

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## List of Confidential Annexes

Annex A	Draft Deed of Variation and Heads of Terms
Annex B	MKWRP Procurement Resourcing
Annex C	Power Purchase Options and Recommendations
Annex D	MKWRP Risk Register (Updated March 2024)

Annex E	Subsidy Control Table – Capital and Revenue Profile (Updated March 2024)
Annex F	Legal Advice Note on Synthetic Power Purchase Agreement
Annex G	MKCC Commissioning Options
Annex H	Legal Advice Note on Regulation 72 of the Public Contracts Regulations 2015
Annex I	MKWRP Strike Price Opportunity Cost

## List of Background Papers

“Residual Waste Treatment Facility – Deed of Variation Delegated Decision” on 22 February 2018 - [Meeting of Delegated Decisions on Thursday 22nd February, 2018, 8.20 pm | Milton Keynes City Council \(modern.gov.co.uk\)](#)

“MKWRP Commercialisation - Deed of Variation Delegated Decision” on 26 September 2019 - [Meeting of Delegated Decisions on Thursday 26th September, 2019, 5.30 pm | Milton Keynes City Council \(modern.gov.co.uk\)](#)

“Milton Keynes Waste Recovery Park (MKWRP) Capital Programme Delegated Decision” on 31 January 2023 - [Agenda for Delegated Decisions on Tuesday 31st January, 2023, 5.30 pm | Milton Keynes City Council \(modern.gov.co.uk\)](#)

“Milton Keynes Waste Recovery Park (MKWRP) - Future Options For The Operational Delivery Of The Plant Cabinet Decision” on 7 November 2023 - [Agenda for Cabinet on Tuesday 7th November, 2023, 6.30 pm | Milton Keynes City Council \(modern.gov.co.uk\)](#)