



# Provisional Financial Outturn 2022/23

July 2023

This report receives scrutiny and approval from Members of Cheshire East Council. As a public report, the Council welcomes feedback to the information contained here.

**Anyone wanting to comment is invited to contact the Council at:**  
[RandC@cheshireeast.gov.uk](mailto:RandC@cheshireeast.gov.uk)

# Introduction

Cheshire East Council is the third largest Council in the Northwest of England, supporting over 398,000 local people with annual spending of over £470m.

Local government is going through a period of financial challenges, with a combination of the impact of increasing demand for services and rising costs due to inflation. There is also increasing uncertainty associated with income from business rates and government grants.

Demand for Council services is increasing, with more individuals and families needing support and services than ever before. This reflects an increase in population but also reflects changes in demographics and the national cost of living increases. This demand has resulted in a provisional outturn of £324.7m against a revised net revenue budget of £318.7m, an overall revenue budget overspend of £6.0m.

The likelihood of this negative outturn emerged through quarterly reporting and reflected the higher than forecast inflation in prices and wages. Within this overall position there was underspending within Place based services and within Corporate Services. The overspending pressure was mostly contained in care services and transport costs.

The Medium-Term Financial Strategy was significantly reviewed in the period November 2022 to January 2023 to respond to the emerging financial issue. The pressures affecting the medium term finances of the Council have been addressed as part of the MTFS process for 2023 to 2027.

To support openness and transparency, and provide evidence of strong governance, the report has a main section, to provide background and context, and then nine supporting appendices with detailed information about allocation and management of public money during 2022/23:

The **Financial Stability** section provides information on the overall financial stability and resilience of the Council. It demonstrates how spending in 2022/23 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.

- **Appendix 1** Adults and Health Committee.
- **Appendix 2** Children and Families Committee.
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- **Appendix 4** Economy and Growth Committee.
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(Section 151 Officer)

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## 2022/23 Provisional Outturn - Financial Position

2022/23 Outturn Review	Revised Budget (NET)	Provisional Outturn	Variance Over / For further information please see (Underspend) the following sections
	£m	£m	£m
<b>Service Directorates</b>			
Adults, Health & Integration	121.7	132.2	10.5 Financial Stability and Appendix 1
Children and Families	78.6	83.8	5.2 Financial Stability and Appendix 2
Place	80.3	79.1	-1.2 Financial Stability and Appendix 4,5,7
Corporate	39.7	39.1	-0.7 Financial Stability and Appendix 3
<b>Central Budgets</b>			
Capital Financing	17.1	17.1	0.0 Appendix 6 - Section 4
Transfer to/(from) Earmarked Reserves	-5.7	-11.7	-6.0 Appendix 6 - Section 5
Corporate Contributions / Central Budgets	-13.0	-14.9	-1.9 Financial Stability
<b>TOTAL NET EXPENDITURE</b>	<b>318.7</b>	<b>324.7</b>	<b>6.0</b>
Business Rates Retention Scheme	-28.3	-28.3	0.0 Financial Stability
Specific Unringfenced Grants	-36.5	-36.6	0.0 Appendix 6 - Section 2
Council Tax	-253.8	-253.8	0.0 Financial Stability
<b>FUNDING</b>	<b>-318.7</b>	<b>-318.7</b>	<b>0.0</b>
<b>NET (SURPLUS) / DEFICIT</b>	<b>0.0</b>	<b>6.0</b>	<b>6.0</b>

# Financial Stability

## Introduction

1. The Council has a track record of sound financial management. Nevertheless, in common with all UK local authorities the Council finds itself in a position where pressures on the revenue budget are intensifying as a result of rapid inflation, the legacy impact of the Coronavirus pandemic and increasing cost of living pressure on households. These issues have the effect of increasing the demand for services and increasing costs of services.
2. Complexity and market sustainability in Adults' and Children's Social Care remains the most significant financial pressure for the Council in the medium term. Rising inflation in fuel, utilities and wage levels are affecting costs across all services.
3. In March a forecast outturn of £7.7m net overspend was reported at the Corporate Policy Committee (The full report can be found [Corporate Policy Committee 23 March 2022](#))
4. The outturn position is now an overspend of £6.0m. **Table 1** provides a service summary of financial performance and the narratives provide further details in the following paragraphs.

**Table 1 - Provisional Revenue Outturn**

2022/23 Outturn Review	Revised Budget (NET) £m	Provisional Outturn Over / (Underspend) £m	Change from Third Review Over / £m
<b>Service Directorates</b>			
Adult Social Care	116.5	11.0	2.4
Commissioning	5.2	-0.5	-0.8
Public Health	0.0	0.0	0.0
<b>Adults and Health Committee</b>	<b>121.7</b>	<b>10.5</b>	<b>1.6</b>
Directorate	1.2	-0.6	-0.2
Children's Social Care	46.9	4.7	2.2
Education and 14-19 Skills	22.4	3.0	-0.1
Strong Start, Family Help and Integration	8.0	-1.9	-0.2
<b>Children and Families Committee</b>	<b>78.6</b>	<b>5.2</b>	<b>1.7</b>
Directorate	0.7	-0.1	0.0
Growth and Enterprise	22.3	-1.6	-1.0
<b>Economy and Growth Committee</b>	<b>23.0</b>	<b>-1.8</b>	<b>-0.9</b>
Environment & Neighbourhood Services	43.6	2.2	-0.6
<b>Environment and Communities Committee</b>	<b>43.6</b>	<b>2.2</b>	<b>-0.6</b>
Highways and Infrastructure	13.7	-1.6	-1.5
<b>Highways and Transport Committee</b>	<b>13.7</b>	<b>-1.6</b>	<b>-1.5</b>
Directorate	0.5	0.0	0.1
Finance and Customer Services	12.7	0.4	-0.2
Governance and Compliance Services	11.1	-0.8	-0.1
Communications	0.7	0.0	0.0
HR	2.5	-0.5	-0.3
ICT	10.0	0.3	-0.5
Policy and Change	2.3	0.0	0.0
<b>Corporate Policy Committee</b>	<b>39.7</b>	<b>-0.7</b>	<b>-1.0</b>
<b>Total Services Net Budget</b>	<b>320.3</b>	<b>13.9</b>	<b>-0.7</b>
<b>Central Budgets</b>			
Capital Financing	17.1	0.0	0.0
Transfer to/(from) Earmarked Reserves	-5.7	-6.0	0.0
Corporate Contributions / Central Budgets	-13.0	-1.9	-1.0
<b>Total Central Budgets</b>	<b>-1.6</b>	<b>-7.9</b>	<b>-1.0</b>
<b>Total Net Budget</b>	<b>318.7</b>	<b>6.0</b>	<b>-1.7</b>
Business Rates Retention Scheme	-28.3	0.0	0.0
Specific Grants	-36.5	0.0	0.0
Council Tax	-253.8	0.0	0.0
<b>FUNDING</b>	<b>-318.7</b>	<b>0.0</b>	<b>0.0</b>
<b>Net Position</b>	<b>0.0</b>	<b>6.0</b>	<b>-1.7</b>

5. Adults and Health Committee:

- The Adult Social Care (Operations and Commissioning) and Public Health budgets remain under continued pressure across the country. The rising cost of Social Care in Cheshire East is driven by increasing demand for services, increasing complexity of the demand and increasing costs in providing them. Demand for Social Care is therefore not driven exclusively by an ageing population, the prevalence of disability among working-age adults has also increased over recent years. In addition to increasing demand, the unit cost of providing care services is also going up, driven mainly by workforce costs and this has been recognised in the 2023/24 budget where growth has been allocated.

6. Children and Families Committee:

- The Children and Families final outturn for 2022/23 reflects a £5.2m overspend. The breakdown of that position is shown in the main summary table. The key pressure areas for the directorate include the following:
- Children's social care agency placements – where the number of children in care has continued to increase from 521 at April 2022 to 585 at April 2023 and placement costs are increasing by more than inflation.
- The increased use and cost of agency staff in children's social care to cover vacant posts.
- Higher legal costs within children's social care with longer processes and more challenge.
- Home to school transport costs – where a mix of increasing numbers of pupils with an education, health and care plan (EHCP), driver shortages and increasing fuel costs have seen overall costs rise.

- Educational Psychologists – where there is the need for agency staff to cover posts and challenges in recruiting and retaining staff.
- The £5.2m reflects the position after £4m of one-off mitigating measures have been applied including resettlement funding, funding transformation costs from capital receipts and use of earmarked reserves. As a result, the underlying pressure is much greater.
- A number of these items are reflected in growth allocations in the MTFs. However, the position will require careful management during 2023/24 and the Directorate is developing work plans.

Dedicated School Grant (DSG):

- The key pressure on DSG relates to the high needs block where the SEND service continues to see a significant increase in the number of pupils with an EHCP.
- This has placed pressure on the grant used to provide funding for children with SEND in various settings and led to a £21.2m overspend in 2022/23. This adds on to the brought forward deficit of £25.7m to take the DSG Reserve to a £46.9m deficit position.
- This is in line with the budget gap as determined by the council's DSG Management Plan that was reported to Children and Families Committee in September 2022 and set out the planned expenditure and income on high needs over the medium term.
- The deficit is currently being managed by an accounting override until 2026 which allows it to be treated as an un-usable reserve. At this stage the position is not recoverable unless there are significant changes to funding or demand or both.

7. Environment and Communities Committee:

- Environment & Neighbourhood Services are reporting a pressure of £2.2m against a net budget of £43.6m. £1.9m of this relates to income pressures in Planning, Libraries and Licensing as a legacy of the covid pandemic. £0.4m relates to covid related costs as more people are working from home leading to increased waste collection and transfer costs due to tonnage growth. A net £0.9m non covid pressure arises in Environmental Services due to the impact of the pay rise pressure on the cost of services delivered to the Council by it's wholly owned companies, plus increased costs as a consequence of significant inflation impacts against waste disposal contracts, together with waste transfer station maintenance and compliance measures. These costs increased have been mitigated to some extent by a higher than expected bereavement income surplus and a tonnage rebate from Ansa due mainly to lower organic waste in quarter 4. There is a large staffing underspend across the majority of services due to vacancies and delaying recruitment to improve the overall Council financial position, offset slightly by the pay rise pressure.

8. Economy and Growth Committee:

- Growth & Enterprise have an underspend of £1.6m against a net budget of £22.3m. There were a number of measures taken to help with the Council's financial position including releasing funding in Economic Development of £0.8m, reduction in planned maintenance in Facilities Management and Farms, stopping non-essential spend and holding vacancies across the majority of the services. Growth & Enterprise had inflationary pressures from the pay rise, responsive maintenance and energy costs which reduced the underspend available.

9. Highways and Transport Committee:

- Highways & Infrastructure are reporting an underspend of £1.6m against a net budget of £13.7m. There is a pressure of £0.8m included within these figures for lower income received from pay and display car parks, annual and quarterly parking permits and from penalty charge notices within Parking. This has been offset by £1.3m of additional income from Highways and Infrastructure, releases of earmarked reserves to improve the Council position of £0.4m, vacancies and delayed recruitment across the majority of services and a LEP contribution towards HS2.

10. Corporate Policy Committee:

- The Corporate Services Directorate has reported an underspend against budget of £651,000.
- The main underspends in the service were due to holding vacancies across many services in the Directorate, reduced non-essential spend, and, as a result of the continued impact of COVID bounce-back, additional marriage income in Registrations. These underspends were partially offset by overspends in ICT Shared Services, and the shared Transactional Services Centre. There was also an overspend on Housing Benefits Payments Centre, which is a volatile budget and additional one-off costs relating from the implementation of the Unit 4/Best4Business System, which cannot be charged to the joint capital project with Cheshire West and Chester Council.

11. Central Budgets:

- The Central Budgets are reporting an underspend of £7.9m against budget. This relates to the drawdown from reserves, for prior year funding that has been carried forward to 2022/23, to offset Covid scarring costs held within services and the over recovery of past service employer pension contributions compared to the budget set.



## 12. Other Companies:

- The Council's wholly owned companies' core contract expenditure was £37.94m in 2022/23, relating to services provided at cost for the Council. This position includes a net £1.5m of additional costs in year, relating to pay award pressures, significant inflation against contracts and materials, the legacy effects of Covid and increased demand for services; partly offset by improvements against waste tonnages, bereavement income and staffing vacancies, and other efficiencies. The net increase in cost is reflected in the Council's outturn position, mainly against Environment & Communities Committee services, but also partly Highways & Transport Committee functions.
- Ansa and Orbitas realised £0.356m in profits (after tax) from commercial activities. Although Transport Service Solutions (TSS) ceased trading on 31 March 2022, there were residual transactions in 2022/23, as part of winding down the company, generating a £0.106m surplus as at 31 March 2023, which will be paid as a final dividend in 2023/24. An interim dividend of £0.291m was paid in-year from TSS to the Council.

### Outturn Impact

13. At the third financial update stage it was planned that £5.2m would be used from the MTFs reserve to mitigate the forecast overspend. The residual impact on General Reserves were planned to be a reduction of £2.5m, decreasing the forecast closing balance of £14.9m to a potential closing balance of £12.4m, which is aligned to the risk assessed level of reserves for the 2023/24 Budget.
14. The actual overspend has allowed the use of the General Reserve to be reduced to £0.8m taking the closing balance to £14.1m.

## Collecting Local Taxes for Local Expenditure

15. Cheshire East Council collects Council Tax and Non Domestic Rates for use locally and nationally.

### Council Tax

16. Council tax is set locally and retained for spending locally. Council tax was set for 2022/23 at £1,626.24 for a Band D property. This is applied to the taxbase.
17. The taxbase for Cheshire East reflects the equivalent number of domestic properties in Band D that the Council is able to collect council tax from (after adjustments for relevant discounts, exemptions and an element of non-collection). The taxbase for 2022/23 was agreed at 156,607.48 which, when multiplied by the Band D charge, means that the expected income for the year is £254.7m.
18. In addition to this, Cheshire East Council collects council tax on behalf of the Cheshire Police and Crime Commissioner, the Cheshire Fire Authority and Parish Councils. **Table 3** shows these amounts separately, giving a total budgeted collectable amount of £313.8m.
19. This figure is based on the assumption that the Council will collect at least 99% of the amount billed. The Council will always pursue 100% collection, however to allow for non-collection the amount billed will therefore exceed the budget.
20. This figure may also vary during the year to take account of changes to Council Tax Support payments, the granting of discounts and exemptions, and changes in numbers and value of properties. The amount billed to date is £315.6m.

**Table 3 – Cheshire East Council collects Council Tax on behalf of other precepting authorities**

	£m
Cheshire East Council	254.7
Cheshire Police and Crime Commissioner	36.9
Cheshire Fire Authority	12.9
Town and Parish Councils	9.3
<b>Total</b>	<b>313.8</b>

21. **Table 4** shows collection rates within three years and, following a slight drop below this rate during the Covid-19 pandemic, demonstrates that 99% collection rate is on target to be achieved within this period for 2022/23.

22. **Table 4 – 99% of Council Tax is collected in three years**

Financial Year	CEC Cumulative			
	2019/20	2020/21	2021/22	2022/23
	%	%	%	%
After 1 year	97.9	97.4	97.8	98.2
After 2 years	98.8	98.6	98.5	**
After 3 years	98.9	98.9	**	**

\*\*data not yet available

23. The council tax in-year collection rate for the period up to the end of March 2023 is 98.2%. This is a small increase of 0.4% on the previous year, despite current cost of living pressures. Facilities are in place for residents to extend payments where needed and staff are engaging with residents who need additional support.

24. Council tax support payments were budgeted at £18.4m for 2022/23 and at the end of March 2023 the total council tax support awarded was £18.7m.

25. During 2021/22 there was a consultation and review of the Council Tax Support scheme resulting in some amendments being made. The revised scheme was confirmed by full Council in December 2021.

26. Council tax discounts awarded are £29.4m which is an increase of £1.9m in comparison to the same period in 2021/22. This increase is attributable to work related to raising awareness of the discounts available to residents.

27. Council tax exemptions awarded is £8.0m, which is a small increase of £0.4m compared with 2021/22.

### Non-Domestic Rates (NDR)

28. NDR is collected from businesses in Cheshire East based on commercial rateable property values and a nationally set multiplier. The multiplier changes annually in line with inflation and takes account of the costs of small business rate relief.

29. The small business multiplier applied to businesses which qualify for the small business relief was set at 49.9p in 2022/23. The non-domestic multiplier was set at 51.2p in the pound for 2022/23.

30. **Table 5** demonstrates how collection continues to improve even after year end. The table shows how over 99% of non-domestic rates are collected within three years.

31. **Table 5 – Over 99% of Business Rates are collected within three years**

Financial Year	CEC Cumulative			
	2019/20	2020/21	2021/22	2022/23
	%	%	%	%
After 1 year	98.2	92.4	95.6	98.2
After 2 years	98.4	97.4	98.3	**
After 3 years	99.2	99.0	**	**

\*\*data not yet available

32. The business rates in-year collection rate for the period up to the end of March 2023 is 98.2%. This is a 2.6% increase on last year and continues the growth of collection rates back to pre-pandemic figures. A return to standard collection processes and government support through additional reliefs has assisted the recovery in collection.

# Provisional Financial Outturn 2022/23

**July 2023**

# **Appendix 5 : Environment and Communities Committee**

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## Appendix 5

### Environment and Communities Committee

#### 1. Changes to Revenue Budget 2022/23 since Third Financial Review Update

	Third review Net Budget £000	Additional Grant Funding £000	Restructuring & Realignments £000	Revised Net Budget £000
<b>Environment and Communities</b>				
Environment & Neighbourhood Service	44,409	25	(826)	43,608
	44,409	25	(826)	43,608

## 2. Corporate Grants Register

**Table 1 – Corporate Grants Register**

Grants 2022/23	Revised Forecast FR3 2022/23 £000	Final Outturn 2022/23 £000	Change from Revised Forecast FR3 2022/23 £000	Treatment of Grant  <i>Notes 2 - 5</i>
<b>ENVIRONMENT &amp; COMMUNITIES</b>				
<b>Specific Purpose (Held within Services)</b>	385	411	25	
<b>General Use (Held Corporately)</b>				
Neighbourhood Planning Grant	35	35	0	
Air Quality New Burdens	0	12	12	SRE
<b>TOTAL ENVIRONMENT &amp; COMMUNITIES</b>	<b>420</b>	<b>457</b>	<b>37</b>	

### Notes

- 1 The Dedicated Schools Grant, Pupil Premium Grant, Sixth Form Grant and Other School Specific Grant from the Education Funding Agency (EFA) figures are based on actual anticipated allocations. Changes are for in-year increases/decreases to allocations by the DfE and conversions to academy status.
- 2 SRE - Supplementary Revenue Estimate requested by relevant service.
- 3 ODR - Officer Decision Record to approve immediate budget change to relevant service.
- 4 Reserves - transfer to reserves at year end.
- 5 Balances - amount will be included as a variance to budget.

2.1 Cheshire East Council receives two main types of Government grants; specific use grants and general purpose grants. Specific use grants are held within the relevant service with a corresponding expenditure budget. Whereas general purpose grants are held in central budgets with a corresponding expenditure budget within the allocated service area.

2.2 Spending in relation to specific use grants must be in line with the purpose for which it is provided.

2.3 **Table 2** shows additional specific purpose grant allocations that have been received which are £500,000 or less and are for noting only.

2.4 **Table 3** shows additional general use grant allocations that have been received which are £500,000 or less and are for noting only.

**Table 2 – Note Delegated Decision - Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding (Specific Purpose) £500,000 or less**

Committee	Type of Grant	£000	Details
Environment and Communities	Section 31 grant - Biodiversity net gain  (Specific Purpose)	23	This grant is from the Department for Environment, Food and Rural Affairs and is an increase on the Financial Review 3 forecast. This funding will allow the Planning service to adopt the mandatory Biodiversity Net Gain approach to Development coming into force in 2023, to ensure that natural habitats are extended or improved as part of a project or development.
Environment and Communities	Taxi and PHV Database Payment Notification  (Specific Purpose)	1	This grant is from the Department for Environment, Food and Rural Affairs. The purpose of the payment is to provide support to licensing authorities in England towards expenditure lawfully incurred by them as a result of implementation of the Air Quality (Taxi and Private Hire Vehicles Database) (England and Wales) Regulations 2019. The activity subject of the funding is a weekly upload of details relating to taxi and PHV's that have been licensed in their area and include information such as vehicle registration number, start and expiry date of vehicle licence, whether the vehicle is a Taxi or PHV and the name of the licensing authority.
Environment and Communities	Local Development Order Grant  (Specific Purpose)	83	This grant is from Department for Communities and Local Government. Funding was received from DCLG to assist in the preparation of two residential-led LDOs in Macclesfield town centre.



Environment and Communities	Apprentice Incentive Scheme (Specific Purpose)	6	This grant is from the Department for Education. Payment for taking on an apprentice and can be spent on any costs associated with supporting an apprentice in the workplace including salary ( <a href="https://www.gov.uk/guidance/incentive-payments-for-hiring-a-new-apprentice">https://www.gov.uk/guidance/incentive-payments-for-hiring-a-new-apprentice</a> ). This is allocated via Children's Services.
<b>Total Specific Purpose Allocations less than £500,000</b>		<b>113</b>	

**Table 3 – Note Delegated Decision - Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding (General Purpose) £500,000 or less**

Committee	Type of Grant	£000	Details
Environment and Communities	Air Quality New Burdens (General Use)	12	This grant is from the Department of Environment, Food and Rural Affairs (DEFRA). The purpose of the grant is to provide support to local authorities by contributing to reductions in air pollutant emissions and/or concentrations in areas throughout England. By providing local authorities with funding for measures introduced through the Environment Act to improve the enforcement and management of smoke emissions in smoke control areas.
<b>Total General Purpose Allocations less than £500,000</b>		<b>12</b>	

### 3. Debt Management

	Outstanding Debt £000	Over 6 months old £000
<b>Environment and Communities Committee</b>		
Environment and Neighbourhood Services	1,116	243
	<b>10,449</b>	<b>6,679</b>

## 4. Capital Strategy

Environment and Communities											CAPITAL		
CAPITAL PROGRAMME 2022/23 - 2025/26													
Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £000
	Total Approved Budget £000	Prior Years £000	Actuals 2022/23 £000	Forecast Budget 2023/24 £000	Forecast Budget 2024/25 £000	Forecast Budget 2025/26 £000	Total Forecast Budget 2022/26 £000	Grants £000	External Contributions £000	Revenue Contributions £000	Capital Receipts £000	Prudential Borrowing £000	
<b>Committed Schemes</b>													
<b>Environment Services</b>													
Arnold Rhodes Public Open Space Improvements Phase 2	94	89	0	5	0	0	5	0	5	0	0	0	5
Bereavement Service Data System	35	0	6	29	0	0	35	0	0	35	0	0	35
Browns Lane, Wilmslow Play Area	570	541	29	0	0	0	29	0	29	0	0	0	29
Church Lane Community Park Development	95	93	0	2	0	0	2	0	2	0	0	0	2
Congleton Household Waste Recycling Centre	50	20	0	30	0	0	30	0	0	0	0	30	30
Crewe Towns Fund - Pocket Parks	66	3	64	0	0	0	64	64	0	0	0	0	64
Energy Improvements at Cledford Lane	985	825	65	95	0	0	160	0	0	0	0	160	160
Future High Street Funding - Sustainable Energy Network	2,643	150	139	2,353	0	0	2,493	2,493	0	0	0	0	2,493
Green Investment Scheme (Solar Farm)	3,950	64	275	3,611	0	0	3,886	0	0	0	0	3,886	3,886
Hassall Road Play Area Improvements	77	73	4	0	0	0	4	0	4	0	0	0	4
Household Bins Scheme	326	0	326	0	0	0	326	0	0	276	0	50	326
Litter and Recycling Bins	208	56	54	46	52	0	152	0	0	0	0	152	152
Little Lindow Open Space Improvements	69	7	57	5	0	0	62	0	62	0	0	0	62
Nantwich Cemetery Roadway Extension	75	60	12	3	0	0	15	0	0	15	0	0	15
Newtown Sports Facilities Improvements	99	81	0	18	0	0	18	0	18	0	0	0	18
Organic Waste Treatment Plant			-9	0	0	0	-9	0	0	0	0	-9	-9
Park Development Fund	931	496	81	204	150	0	435	0	0	0	0	435	435
Pastures Wood Decarbonisation	51	28	4	20	0	0	23	0	0	23	0	0	23
Pheasant Walk Play Area Improvements	18	9	9	0	0	0	9	0	9	0	0	0	9
Queens Park Lake Planting	18	17	0	1	0	0	1	0	1	0	0	0	1
Robin Lane Park Improvements			13	0	0	0	13	0	0	0	0	13	13
Rotherhead Drive Open Space and Play Area	141	111	3	28	0	0	30	0	30	0	0	0	30
Victoria Park Pitch Improvements	29	5	0	24	0	0	24	0	24	0	0	0	24
Victoria Park Improvements	82	7	75	0	0	0	75	0	73	0	0	2	75
Wynbunbury Parish Open Space	5	1	0	4	0	0	4	0	4	0	0	0	4

CAPITAL PROGRAMME 2022/23 - 2025/26													
Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £000
	Total Approved Budget £000	Prior Years £000	Actuals 2022/23 £000	Forecast Budget 2023/24 £000	Forecast Budget 2024/25 £000	Forecast Budget 2025/26 £000	Total Forecast Budget 2022/26 £000	Grants £000	External Contributions £000	Revenue Contributions £000	Capital Receipts £000	Prudential Borrowing £000	
<b>Committed Schemes</b>													
<b>Neighbourhood Services</b>													
Congleton Leisure Centre	12,860	6,272	6,404	184	0	0	6,588	0	0	0	0	6,588	6,588
Crewe Towns Fund - Cumberland Arena	106	0	106	0	0	0	106	106	0	0	0	0	106
Crewe Towns Fund - Valley Brook Green Corridor	100	2	52	46	0	0	98	98	0	0	0	0	98
Libraries - Next Generation - Self Service	374	322	7	44	0	0	52	0	0	0	0	52	52
Macclesfield Leisure Centre Improvements	3,865	3,398	0	467	0	0	467	0	0	0	0	467	467
Middlewich Leisure Centre	60	6	45	9	0	0	54	0	0	0	0	54	54
Nantwich Pool Improvements	2,251	1,923	328	0	0	0	328	0	0	0	0	328	328
Poynton Leisure Centre	4,606	391	26	1,974	2,215	0	4,215	0	0	0	0	4,215	4,215
<b>Planning Services</b>													
Replacement Planning System	415	320	95	0	0	0	95	0	0	0	0	95	95
Regulatory Services & Environmental Health ICT System	313	240	27	46	0	0	73	0	0	49	0	25	73
Replacement CCTV Cameras	302	0	135	167	0	0	302	0	0	263	0	39	302
<b>Total Committed Schemes</b>	<b>35,868</b>	<b>15,608</b>	<b>8,432</b>	<b>9,415</b>	<b>2,417</b>	<b>0</b>	<b>20,264</b>	<b>2,760</b>	<b>263</b>	<b>660</b>	<b>0</b>	<b>16,580</b>	<b>20,264</b>
<b>New Schemes</b>													
<b>Environment Services</b>													
Alderley Edge Park & Chorley Hall Lane Pitch Impr.	25	0	13	12	0	0	25	0	25	0	0	0	25
Barony Skate Park Refurbishment	100	0	0	100	0	0	100	100	0	0	0	0	100
Bollington War Memorial – new planting beds	1	0	1	0	0	0	1	0	1	0	0	0	1
Carbon Offset Investment	1,000	0	78	172	250	500	1,000	0	0	0	0	1,000	1,000
Chelford Village Hall Improvements	164	0	115	50	0	0	164	0	164	0	0	0	164
Fleet Vehicle Electric Charging	585	0	0	290	179	116	585	0	0	0	0	585	585
Getting Building Fund Repayment	4,405	0	4,404	0	0	0	4,405	0	0	0	0	4,405	4,405
Hield Grove Play Area	19	0	19	0	0	0	19	19	0	0	0	0	19
Household Waste Recycling Centres	860	0	39	821	0	0	860	0	0	0	0	860	860
Over Peover Amenity Improvements	10	0	10	0	0	0	10	0	10	0	0	0	10
Solar Energy Generation	14,180	0	48	252	13,880	0	14,180	0	0	0	0	14,180	14,180
South Park Ecology Appraisal	2	0	2	0	0	0	2	0	2	0	0	0	2
The Carrs Species Survey and Review	1	0	1	0	0	0	1	0	1	0	0	0	1
Woodland South of Coppice Way, Handforth	89	0	66	22	0	0	89	0	89	0	0	0	89
<b>Total New Schemes</b>	<b>21,441</b>	<b>0</b>	<b>4,796</b>	<b>1,719</b>	<b>14,309</b>	<b>616</b>	<b>21,441</b>	<b>119</b>	<b>267</b>	<b>0</b>	<b>0</b>	<b>21,030</b>	<b>21,441</b>
<b>Total Environment and Communities Schemes</b>	<b>57,309</b>	<b>15,608</b>	<b>13,227</b>	<b>11,135</b>	<b>16,726</b>	<b>616</b>	<b>41,704</b>	<b>2,879</b>	<b>529</b>	<b>660</b>	<b>0</b>	<b>37,611</b>	<b>41,704</b>

## 5. Reserves Strategy

Name of Reserve	Opening Balance 1 April 2022 £000	Movement in Reserves 2022/23 £000	Closing Balance 31 March 2023 £000	Notes
<b><u>Environment and Neighbourhood Services</u></b>				
Strategic Planning	568	0	568	To meet costs associated with the Local Plan - site allocations, minerals and waste DPD.
Trees / Structures Risk Management	202	(36)	166	New reserve to respond to increases in risks relating to the environment, in particular the management of trees, structures and dealing with adverse weather events.
Spatial Planning - revenue grant	89	0	89	Funding IT costs over 4 years.
Neighbourhood Planning	82	0	82	To match income and expenditure.
Air Quality	36	0	36	Air Quality Management - DEFRA Action Plan. Relocating electric vehicle chargepoint in Congleton.
Street Cleansing	26	0	26	Committed expenditure on voluntary litter picking equipment and electric blowers.
Custom Build & Brownfield Register	19	(19)	0	
Community Protection	17	0	17	
Licensing Enforcement	15	(7)	8	Three year reserve to fund a third party review and update of the Cheshire East Council Taxi Licensing Enforcement Policies.
Flood Water Management (Emergency Planning)	2	0	2	Plans to draw down the reserve in 2023/24 relating to Public Information Works.
<b>ENVIRONMENT AND COMMUNITIES TOTAL</b>	<b>1,056</b>	<b>(62)</b>	<b>994</b>	