



# Final Outturn 2023/24

June 2024

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 406,000 local people with annual capital and revenue spending of almost £800m.

Local government is going through a period of severe financial challenges as a result of increasing demand for services and rising costs due to inflation and interest rates. There is also a limit on Council Tax increases (which represent the most significant funding element for the Council) and uncertainty over future levels of 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 is resulting in an outturn of £8.5m against a net revenue budget of £356.2m. The most significant impacts are within the rising costs of Adults' Social Care and Children's Social Care. In terms of comparisons to budgets these represent an overspend of £20m.

When the 2024/25 budget was set, in February 2024, it was highlighted that the use of reserves was not sustainable in the medium term. Net spending therefore needs to be contained within the estimates of expenditure that form the budget. The service budget reports for 2024/25 reported to each service committee in June 2024 for Adults and Children both highlight pressures due to demand. These will almost certainly affect the medium term finances of the Council. This situation must be addressed now and as part of the MTFs process for 2025 to 2029. The Council's transformation programme will help in identifying scope for savings but each service Director and the relevant committee will need to generate proposals to significantly reduce budgets overall.

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 2023/24.

The **Financial Stability** section provides information on the overall financial stability and resilience of the Council. It demonstrates how spending in 2023/24 is being funded, including the positions on overall service budgets, centrally held budgets, Council Tax and Business Rates. Further details are contained in the appendices.

- **Appendix 1** Adults and Health Committee.
- **Appendix 2** Children and Families Committee.
- **Appendix 3** Corporate Policy Committee.
- **Appendix 4** Economy and Growth Committee.
- **Appendix 5** Environment and Communities Committee.
- **Appendix 6** Highways and Transport Committee.
- **Appendix 7** Finance Sub-Committee.
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*Adele Taylor*

Interim Director of Finance and Customer Services  
(Section 151 Officer)

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# 2023/24 Final Outturn - Financial Position

2023/24	Revised Budget (NET) £m	Outturn £m	Variance £m	For further information please see the following sections
<b>SERVICE DIRECTORATES</b>				
Adults, Health and Integration	138.0	149.8	11.8	Appendix 1
Children's Services	81.9	90.1	8.2	Appendix 2
Place - Directorate/Growth & Enterprise	24.9	20.4	(4.5)	Appendix 4
Place - Environment & Neighbourhood Services	48.2	50.5	2.3	Appendix 5
Place - Highways & Infrastructure	21.1	19.6	(1.5)	Appendix 6
Corporate Services	41.9	37.3	(4.5)	Appendix 3
<b>Total Services Net Expenditure</b>	<b>355.9</b>	<b>367.8</b>	<b>11.9</b>	
<b>CENTRAL BUDGETS</b>				
Capital Financing	26.9	26.9	0.0	Appendix 7 Section 5
Transfer to/(from) Earmarked Reserves	(25.7)	(25.7)	0.0	Appendix 7 Section 6
Transfer from MTFS Earmarked Reserve	-	-	-	Appendix 7 Section 6
Corporate Contributions / Central Budgets	(1.0)	(3.7)	(2.8)	Appendix 7
<b>TOTAL NET EXPENDITURE</b>	<b>356.2</b>	<b>365.3</b>	<b>9.1</b>	
Business Rates Retention Scheme	(57.9)	(58.3)	(0.4)	Appendix 7 Section 2
Specific Grants	(27.3)	(27.5)	(0.2)	Appendix 7 Section 3
Council Tax	(271.0)	(271.0)	-	Appendix 7 Section 2
<b>Net Funding</b>	<b>(356.2)</b>	<b>(356.7)</b>	<b>(0.6)</b>	
<b>NET (SURPLUS) / DEFICIT</b>	<b>(0.0)</b>	<b>8.5</b>	<b>8.5</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 inflation, the legacy impact of the Coronavirus pandemic on people and on the economy 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. The affects of inflation on contracts, utilities and wage levels are affecting costs across all services.
3. **Table 1** provides a service summary of financial performance. The final outturn position shows that services were £11.9m over budget 2023/24.
4. It also shows that central budgets were £3.4m below budget resulting in an overall outturn of £8.5 overspend against a net revenue budget of £356.2m.
5. Further items impacting on the level of the Council's balances are detailed in **Appendix 7**.

**Table 1 - Service Revenue Outturn**

2023/24	Revised Budget	Outturn	Variance	Forecast Variance FR3	Movement from FR3 to Outturn
	(NET)				
	£m	£m	£m	£000	£000
<b>SERVICE DIRECTORATES</b>					
Adult Social Care - Operations	143.9	158.5	14.6	4.9	9.7
Commissioning	(6.5)	(9.3)	(2.8)	0.1	(2.9)
Public Health	0.6	0.6	-	-	-
<b>Adults and Health Committee</b>	<b>138.0</b>	<b>149.8</b>	<b>11.8</b>	<b>5.0</b>	<b>6.8</b>
Directorate	1.3	0.9	(0.4)	(0.2)	(0.2)
Children's Social Care	49.6	58.2	8.6	9.2	(0.6)
Strong Start, Family Help and Integration	7.2	6.2	(1.0)	(1.0)	0.0
Education & 14-19 Skills	23.9	24.9	1.0	2.0	(1.0)
<b>Children and Families Committee</b>	<b>81.9</b>	<b>90.1</b>	<b>8.2</b>	<b>10.0</b>	<b>(1.8)</b>
Directorate	0.6	0.4	(0.2)	(0.2)	-
Growth & Enterprise	24.2	20.0	(4.3)	(2.6)	(1.6)
<b>Economy and Growth Committee</b>	<b>24.9</b>	<b>20.4</b>	<b>(4.5)</b>	<b>(2.8)</b>	<b>(1.6)</b>
Environment & Neighbourhood Services	48.2	50.5	2.3	3.1	(0.8)
<b>Environment and Communities Committee</b>	<b>48.2</b>	<b>50.5</b>	<b>2.3</b>	<b>3.1</b>	<b>(0.8)</b>
Highways & Infrastructure	21.1	19.6	(1.5)	(0.2)	(1.2)
<b>Highways and Transport Committee</b>	<b>21.1</b>	<b>19.6</b>	<b>(1.5)</b>	<b>(0.2)</b>	<b>(1.2)</b>
Directorate	0.8	0.3	(0.54)	(0.3)	(0.3)
Finance & Customer Services	13.6	13.0	(0.66)	(0.2)	(0.5)
Governance & Compliance Services	10.4	9.5	(0.92)	(0.4)	(0.5)
Communications	0.7	0.7	(0.02)	0.0	(0.0)
HR	2.6	2.1	(0.46)	(0.4)	(0.1)
ICT	11.6	9.7	(1.90)	0.3	(2.2)
Policy & Change	2.1	2.0	(0.06)	(0.1)	0.0
<b>Corporate Policy Committee</b>	<b>41.9</b>	<b>37.3</b>	<b>(4.5)</b>	<b>(1.0)</b>	<b>(3.6)</b>
<b>TOTAL SERVICES NET EXPENDITURE</b>	<b>355.9</b>	<b>367.8</b>	<b>11.9</b>	<b>14.1</b>	<b>(2.2)</b>
<b>CENTRAL BUDGETS</b>					
Capital Financing	26.9	26.9	0.0	-	0.0
Transfer to/(from) Earmarked Reserves	(25.7)	(25.7)	0.0	-	0.0
Corporate Contributions / Central Budgets	(1.0)	(3.7)	(2.8)	(1.1)	(1.7)
<b>Finance Sub-Committee - Central Budgets</b>	<b>0.2</b>	<b>(2.5)</b>	<b>(2.8)</b>	<b>(1.1)</b>	<b>(1.7)</b>
<b>TOTAL NET EXPENDITURE</b>	<b>356.2</b>	<b>365.3</b>	<b>9.1</b>	<b>13.0</b>	<b>(3.9)</b>
Business Rates Retention Scheme	(57.9)	(58.3)	(0.4)	-	(0.4)
Specific Grants	(27.3)	(27.5)	(0.2)	-	(0.2)
Council Tax	(271.0)	(271.0)	-	-	-
<b>Finance Sub-Committee - Net Funding</b>	<b>(356.2)</b>	<b>(356.7)</b>	<b>(0.6)</b>	<b>-</b>	<b>(0.6)</b>
<b>NET (SURPLUS) / DEFICIT</b>	<b>(0.0)</b>	<b>8.5</b>	<b>8.5</b>	<b>13.0</b>	<b>(4.5)</b>

# Appendices to Final Outturn 2023/24

**June 2024**

# Appendix 5: Environment and Communities Committee

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Table 3: For information - Capital Budget Reductions to be noted by Finance Sub Committee

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# Appendix 5

## Environment and Communities Committee

### 1.2023/24 Final Outturn and Commentary

2023/24	Revised Budget (NET)	Outturn	Variance	Forecast Variance FR3	Movement from FR3 to Outturn
	£000	£000	£000	£000	£000
Environment & Neighbourhood Services	48,198	50,506	2,308	3,095	(787)

#### Outturn Commentary

##### Place Outturn 2023/24

Overall, the Place Directorate is reporting an underspend of £3.6m at outturn against a £94.1m budget. Pressures from planning income, waste, car park income and energy have been managed through vacancy management and reducing expenditure. This is an improvement of £3.7m since the third financial review mainly as a result of use of reserves and additional income.

##### Environment & Communities Committee

Environment and Neighbourhood Services has an overspend of £2.3m against a net budget of £48.2m. This is an improvement of £0.8m from the third finance review.

The key reasons for the overspend are:

Planning Services : £0.4m overspend

- Underlying issues relating to income:

- Planning applications under budget +£1m.

- Building Control historic unachievable income target £0.4m

- Local Land Charges due to fall in demand £41k

- Temporary mitigations include: vacancy management -£0.9m, underspending on supplies and services and travel -£45k; and application of grant -£107k.

This is an improvement of £0.6m from the third finance review with key differences relating to:

- Planning applications – additional pressure of £95k.

- Vacancy management -£467k.
- Underspending on supplies and services -£136k (mainly planning appeals reduced spend and Local Plan costs pushed back a year due to delays).

Environmental - Commissioning ANSA: £2.4m overspend

- Underlying issues relating to: pay award increased provision £506k; materials recycling processing net costs £1,036k; waste disposal contract inflation and kerbside tonnages £667k; in year shortfall against the Place Pay savings target £199k; green waste costs £104k (offset against income).
- Temporary mitigations: fuel reduction £130k.

This is an improvement of £0.1m from the third finance review with key differences relating to:

- Waste disposal contract inflation and kerbside tonnages £0.3m improvement offset by shortfalls in meeting savings targets.

Environmental - Management Services: £0.3m underspend

- Underlying issues relate: to pressure in Markets from reduced income and business rates as a result of empty stalls £67K; and Green Waste and HWRC project costs £186k.
- Temporary mitigations include: capitalisation of staff costs -£198k; underspend on HWRC business rates -£17k; Environment Hub - £57k; staff costs -£27k; and other expenses -£139k.
- There is additional saving -£56k on closed cemeteries as only one has been transferred to ANSA this year. Carbon Neutral -£70k underspent (includes £39k offered from reserves as a one-off cost saving to revenue for this year).

This is a worsening of £0.1m from the third finance review.

**Note:** There will be a review focussing on the specific areas where there were major variances to see whether they are a one-off variance, or if there is an underlying budget variance that needs to be addressed in 2024/25. Findings will be reported at the next Environment and Communities Committee meeting.

# Environment and Communities Committee

## 2. Corporate Grants Register

- 3.1 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.
- 3.2 Spending in relation to specific use grants must be in line with the purpose for which it is provided.
- 3.3 **Table 1** provides a detailed listing of all Environment & Communities related grants, their movements between the reporting period and the treatment of the grant.
- 3.4 **Table 2** shows additional specific purpose grant allocations that have been received which are £500,000 or less and are for noting only.

**Table 1 – CORPORATE GRANTS REGISTER**

Grants 2023/24	Original Budget	Revised Forecast FR3	Final Outturn	Change from Revised Forecast FR3	Treatment of Grant
	2023/24 £000	2023/24 £000	2023/24 £000	2023/24 £000	Notes 2 - 5
<b>ENVIRONMENT &amp; COMMUNITIES</b>					
<b>Specific Purpose (Held within Services)</b>					
Bikeability Grant	240	240	156	-84	
Swimming Pool Support Fund	0	500	500	0	
Enforcement Grant (Planning) - brought-forward	0	30	30	0	
Enforcement Grant (Planning) - carried-forward	0	0	-30	-30	
High Speed 2 (HS2) Ltd - brought-forward	0	850	850	0	
High Speed 2 (HS2) Ltd - carried-forward	0	0	-850	-850	
Planning Skills Delivery Fund	0	0	100	100 SRE	
Planning Skills Delivery Fund - carried-forward	0	0	-100	-100	
Air Quality Grant (Awareness) - brought-forward	0	25	25	0	
Air Quality Grant (Cycling) - brought-forward	0	10	10	-0	
Air Quality Grant (Cycling) - carried-forward	0	0	-6	-6	
Smoke control areas new burdens funding	0	0	12	12 SRE	
Smoke control areas new burdens funding - carried-forward	0	0	-12	-12	
Offensive weapons - brought-forward	0	4	4	0	
Cosmetic fillers - brought-forward	0	7	7	0	
Cosmetic fillers - carried-forward	0	0	-7	-7	
Food Information Grant - Natasha's Law - brought-forward	0	11	11	0	
Offensive Weapons funding	0	0	10	10 SRE	
Food Standards Agency 22-23	0	1	1	0	
Section 31 grant - Biodiversity net gain - brought-forward	0	20	20	0	
Section 31 grant - Biodiversity net gain	0	0	43	43 SRE	
Taxi and PHV Database Payment Notification	0	0	1	1 SRE	
Natural England - Stewardship scheme	0	2	2	0	
Natural England - Stewardship scheme	0	7	6	-1	
Apprentice Incentive Scheme	0	2	2	0	
<b>Total Environment &amp; Communities - Specific Purpose</b>	<b>240</b>	<b>1,709</b>	<b>784</b>	<b>-925</b>	
<b>General Use (Held Corporately)</b>					
<b>TOTAL ENVIRONMENT &amp; COMMUNITIES</b>	<b>240</b>	<b>1,709</b>	<b>784</b>	<b>-925</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 DiE 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.

## Table 2 – DECISION DELEGATED TO OFFICERS

Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding (Specific Purpose) £500,000 or less

Committee	Year	Type of Grant	£000	Details
Environment and Communities	2023/24	Planning Skills Delivery Fund (Specific Purpose)	100	This is a new grant from the Department for Levelling Up, Housing and Communities (DLUHC). Funding from DLUHC to provide support to Local Planning Authorities which will assist in clearing the backlogs of planning applications in preparation for future planning reforms.
Environment and Communities	2023/24	Smoke control areas new burdens funding (Specific Purpose)	12	This is a new grant from the Department for Environment, Food and Rural Affairs (DEFRA). Funding has been provided for focused work on domestic fuel burning through the smoke control area regime. This is linked to national air quality priorities around the reduction of particulate matter.
Environment and Communities	2023/24	Offensive Weapons (Specific Purpose)	10	This is a new grant from the Home Office. Funding is provided to support education and awareness raising, investigation and enforcement activities around the legal and illegal sale of offensive weapons.
Environment and Communities	2023/24	Section 31 grant - Biodiversity net gain (Specific Purpose)	43	Increase on Financial Review 3 forecast. This grant is from the Department for Environment, Food and Rural Affairs (DEFRA). This funding will allow the Planning service to adopt the mandatory

Committee	Year	Type of Grant	£000	Details
				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	2023/24	Taxi and PHV Database Payment Notification  (Specific Purpose)	1	This grant is a new grant from the Department for Environment, Food and Rural Affairs (DEFRA). It provides a small amount of funding for local licensing authorities for the submission of data on licensed vehicles. This is to support the Secretary of State in creating a national database for the purposes of enforcing air quality measures notably those within Clean Air Zones.
<b>Total Specific Purpose Allocations less than £500,000</b>			<b>166</b>	

### 3. Debt Management

	Outstanding Debt £000	Over 6 months old £000
<b>Environment and Communities Committee</b>		
Environment and Neighbourhood Services	384	189

Total outstanding debt has increased from £325k at Third Financial Review to £384k at 31st March 2024. Debt over 6 months old has reduced from £214k to £189k.

# 4. Capital Strategy

## Table 1 Capital Programme

Environment & Communities													CAPITAL
CAPITAL PROGRAMME 2023/24 - 2026/27													
Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding
	Total Approved Budget £000	Prior Years £000	Outturn 2023/24 £000	Forecast Budget 2024/25 £000	Forecast Budget 2025/26 £000	Forecast Budget 2026/27 £000	Total Forecast Budget 2023-27 £000	Grants £000	External Contributions £000	Revenue Contributions £000	Capital Receipts £000	Prudential Borrowing £000	
<b>Committed Schemes in progress</b>													
<b>Environment Services</b>													
Arnold Rhodes Public Open Space Improvements Phase 2	90	89	1	0	0	0	1	0	1	0	0	0	1
Bereavement Service Data System	35	6	1	28	0	0	29	0	0	29	0	0	29
Carbon Offset Investment	568	78	59	131	300	0	490	0	0	0	0	490	490
Chefford Village Hall Open Space and Sport Improvements	164	115	5	45	0	0	50	0	50	0	0	0	50
Church Lane Community Park Development	95	93	2	0	0	0	2	0	2	0	0	0	2
Congleton Household Waste Recycling Centre Development	20	20	0	0	0	0	0	0	0	0	0	0	0
Energy Improvements at Cledford Lane	985	890	18	77	0	0	95	0	0	0	0	95	95
Future High Street Funding - Sustainable Energy Network	1,780	289	859	633	0	0	1,491	1,491	0	0	0	0	1,491
Green Investment Scheme (Solar Farm)	3,950	339	1,940	1,665	6	0	3,611	0	0	0	0	3,611	3,611
Hassall Road Play Area Improvements	77	77	0	0	0	0	0	0	0	0	0	0	0
Household Bins Schemes	328	0	328	0	0	0	328	0	0	328	0	0	328
Household Waste Recycling Centres	860	39	9	797	15	0	821	0	0	0	0	821	821
Litter and Recycling Bins	208	111	8	42	25	22	97	0	0	0	0	97	97
Little Lindow Open Space Improvements	69	63	6	0	0	0	6	0	6	0	0	0	6
Nantwich Cemetery Roadway Extension	75	72	0	3	0	0	3	0	0	3	0	0	3
Newtown Sports Facilities Improvements	99	81	0	18	0	0	18	0	18	0	0	0	18
Park Development Fund	871	577	93	78	36	87	295	0	0	0	0	295	295
Pastures Wood De-carbonisation	51	31	4	16	0	0	20	0	0	20	0	0	20
Pitch Improvements - Alderley Edge Park and Chorley Hall Lane	29	13	16	0	0	0	16	0	12	0	0	4	16
Queens Park Lake Planting	18	17	1	0	0	0	1	0	1	0	0	0	1
Queens Park Play Area Improvements	100	100	0	0	0	0	0	0	0	0	0	0	0
Rotherhead Drive Open Space and Play Area	141	113	4	3	7	14	28	0	28	0	0	0	28
Solar Energy Generation	14,180	48	43	1,987	10,800	1,302	14,132	0	0	0	0	14,132	14,132
Victoria Park Pitch Improvements	29	5	23	1	0	0	24	0	24	0	0	0	24
Woodland South of Coppice Way, Handforth	22	0	1	21	0	0	22	0	22	0	0	0	22
Wynbunbury Parish Open Space	4	0	0	4	0	0	4	0	4	0	0	0	4



CAPITAL PROGRAMME 2023/24 - 2026/27

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £000
	Total Approved Budget £000	Prior Years £000	Outturn 2023/24 £000	Forecast Budget 2024/25 £000	Forecast Budget 2025/26 £000	Forecast Budget 2026/27 £000	Total Forecast Budget 2023-27 £000	Grants £000	External Contributions £000	Revenue Contributions £000	Capital Receipts £000	Prudential Borrowing £000	
<b>Committed Schemes in progress</b>													
<b>Neighbourhood Services</b>													
Congleton Leisure Centre	13,000	12,676	287	38	0	0	324	0	20	0	0	304	324
Crewe Towns Fund - Valley Brook Green Corridor	3,339	167	160	2,372	640	0	3,172	3,172	0	0	0	0	3,172
Crewe Towns Fund - Cumberland Arena	2,392	120	9	1,439	825	0	2,272	2,272	0	0	0	0	2,272
Crewe Towns Fund - Pocket Parks	1,272	74	578	227	393	0	1,198	1,198	0	0	0	0	1,198
Macclesfield Leisure Centre Improvements	3,865	3,398	467	0	0	0	467	0	0	0	0	467	467
Middlewich Leisure Centre	60	51	0	9	0	0	9	0	0	0	0	9	9
Libraries - Next Generation - Self Service	374	329	6	38	0	0	44	0	0	0	0	44	44
Poynton Leisure Centre		0	0	0	0	0	0	0	0	0	0	0	0
<b>Planning Services</b>													
Regulatory Systems & Environmental Health ICT System	313	267	12	34	0	0	46	0	0	30	0	17	46
Replacement CCTV Cameras	301	135	167	0	0	0	167	0	0	68	0	99	167
<b>Total Committed Schemes</b>	<b>49,764</b>	<b>20,481</b>	<b>5,105</b>	<b>9,706</b>	<b>13,047</b>	<b>1,425</b>	<b>29,284</b>	<b>8,133</b>	<b>188</b>	<b>477</b>	<b>0</b>	<b>20,485</b>	<b>29,284</b>
<b>New Schemes</b>													
<b>Environment Services</b>													
Barony Skate Park Refurbishment	100	0	100	0	0	0	100	98	0	0	0	2	100
Booth Bed Lane, Goostrey	140	0	0	140	0	0	140	100	40	0	0	0	140
Bosley Village Play Area	20	0	0	20	0	0	20	0	20	0	0	0	20
Browns Lane Play Area (2024/25)	12	0	0	12	0	0	12	0	12	0	0	0	12
Carnival Fields	42	0	0	42	0	0	42	0	42	0	0	0	42
Chelford Village Hall Phase 2	61	0	0	61	0	0	61	0	61	0	0	0	61
Cremator Flue Gas Modifications	30	0	0	30	0	0	30	0	0	0	0	30	30
Crewe Crematorium and Macclesfield Crematorium Major	30	0	14	16	0	0	30	0	0	30	0	0	30
Elworth Park	52	0	0	52	0	0	52	0	52	0	0	0	52
Fleet EV Transition	6,897	0	39	2,557	4,301	0	6,897	0	0	0	0	6,897	6,897
Fleet Vehicle Electric Charging	585	0	155	334	96	0	585	0	0	0	0	585	585
Fountain Fields Inclusive Improvements	29	0	29	0	0	0	29	0	29	0	0	0	29
Grounds Maintenance Management ICT System	121	0	101	20	0	0	121	0	0	0	0	121	121
Jim Evison Playing Fields	161	0	0	161	0	0	161	0	161	0	0	0	161

**Environment & Communities**

**CAPITAL**

**CAPITAL PROGRAMME 2023/24 - 2026/27**

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £000
	Total Approved Budget £000	Prior Years £000	Outturn 2023/24 £000	Forecast Budget 2024/25 £000	Forecast Budget 2025/26 £000	Forecast Budget 2026/27 £000	Total Forecast Budget 2023-27 £000	Grants £000	External Contributions £000	Revenue Contributions £000	Capital Receipts £000	Prudential Borrowing £000	
<b>New Schemes</b>													
Longridge Open Space Improvement Project	66	0	0	66	0	0	66	0	66	0	0	0	66
Macclesfield Chapel Refurbishment	429	0	22	407	0	0	429	0	0	22	0	407	429
Main Road, Langley	259	0	0	259	0	0	259	0	259	0	0	0	259
Park Lane, Poynton	39	0	0	39	0	0	39	0	39	0	0	0	39
Park Play, Meriton Road & Stanley Hall	10	0	0	10	0	0	10	0	10	0	0	0	10
Pear Tree Play Area, Stapeley Improvements	7	0	1	6	0	0	7	0	7	0	0	0	7
Queens Park Bowling Green	17	0	0	17	0	0	17	0	17	0	0	0	17
Shaw Heath Recreation Ground	22	0	3	19	0	0	22	0	22	0	0	0	22
Stanley Hall Improvements	55	0	0	55	0	0	55	20	35	0	0	0	55
The Carrs Improvement Project	61	0	0	61	0	0	61	0	61	0	0	0	61
The Moor, Knutsford	36	0	0	36	0	0	36	0	17	0	0	19	36
Tytherington Public Art	10	0	0	10	0	0	10	0	10	0	0	0	10
Unsafe Cemetery Memorials	35	0	9	26	0	0	35	0	0	0	0	35	35
Victoria Park Amenity Improvements	20	0	9	11	0	0	20	0	20	0	0	0	20
West Park Open Space & Sports Improvements	120	0	23	98	0	0	120	0	120	0	0	0	120
Wilmslow Town Council - Villas	81	0	0	81	0	0	81	34	14	0	0	34	81
Wybunbury St Chad's Closed Cemetery	219	0	0	219	0	0	219	0	0	0	0	219	219
<b>Total New Schemes</b>	<b>1,798</b>	<b>0</b>	<b>506</b>	<b>4,865</b>	<b>4,397</b>	<b>0</b>	<b>9,768</b>	<b>251</b>	<b>1,115</b>	<b>52</b>	<b>0</b>	<b>8,349</b>	<b>9,768</b>
<b>Total Environment and Communities Schemes</b>	<b>51,563</b>	<b>20,481</b>	<b>5,611</b>	<b>14,571</b>	<b>17,444</b>	<b>1,425</b>	<b>39,051</b>	<b>8,384</b>	<b>1,303</b>	<b>529</b>	<b>0</b>	<b>28,835</b>	<b>39,051</b>

**Table 2 Delegated Decision - Supplementary Capital Estimates (SCEs) and Capital Budget Virements**

Committee / Capital Scheme	Amount Requested	Reason and Funding Source
	£	
<b>Supplementary Capital Estimates that have been made up to £500,000</b>		
<b>Environment Services</b>		
Arnold Rhodes Public Open Space Improvements Phase 2	1,320	To increase the approved budgets to fund in-year expenditure - fully funded by S106 contributions.
Little Lindow Open Space Improvements	181	
West Park Open Space & Sports Improvements	82,406	To increase the approved budget to a total amount of £120.452, the increase is fully funded by a S106 contribution
<b>Leisure Services</b>		
Congleton Leisure Centre	20,000	Additional S106 contribution to part fund the Skate Park Facility at Congleton Leisure Centre
<b>Environmental Health</b>		
Replacement CCTV Cameras	293	Increase in budget required to cover in -year overspend. Project is now complete
<b>Total Supplementary Capital Estimates Requested</b>		<b>104,200</b>

Service / Capital Scheme	Amount Requested £	Reason and Funding Source
<b>Capital Budget Virements that have been made up to £500,000</b>		
<b>Environment Services</b>		
Pitch Improvements - Alderley Edge Park and Chorley Hall Lane Playing Fields	4,201	To increase the approved budget to fund in-year expenditure - contribution vired from the park Development Fund
Future High Street Funding - Sustainable Energy Network	63,333	To re-align the Public Sector Decarbonisation Fund budgets, to match where the expenditure was incurred.
<b>Leisure Services</b>		
Congleton Leisure Centre	120,211	Virement from the Premises Capital budget as agreed to cover remedial works.
<b>Total Capital Budget Virements Approved</b>	<b>187,745</b>	
<b>Total Supplementary Capital Estimates and Virements</b>	<b>291,944</b>	

**Table 3 For information - Capital Budget Reductions to be noted by Finance Sub Committee**

Committee / Capital Scheme	Approved Budget £	Revised Approval £	Reduction £	Reason and Funding Source
<b>Finance Sub Committee are asked to note the reductions in Approved Budgets</b>				
<b>Environment &amp; Communities</b>				
<b>Environment Services</b>				
Future high Street Funding - Centralised Budget	32,302,627	32,292,627	10,000	Allocation from UK Shared Prosperity Fund not as high as added to the budget.
Park Development Fund	873,664	871,264	2,400	Budget reduction - need to fund the shortfall in funding on Barony Skate Part from FCC
Longridge Contaminated Land	22,000	0	22,000	Duplicate scheme approved in the MTFs, budget is already approved in the Shaw Heath Recreation Ground project
West Park, Macclesfield	102,102	0	102,102	Duplicate scheme approved in the MTFs, budget is already approved in the West Park Open Space & Sports Improvements project
	<b>33,300,393</b>	<b>33,163,891</b>	<b>136,502</b>	

## 5. Reserves Strategy

### Environment and Communities Committee

Name of Reserve	Opening Balance 1 April 2023 £000	Forecast Movement in Reserves 2023/24 £000	Forecast Closing Balance 31 March 2024 £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	166	(27)	139	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	(76)	13	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 charge point in Congleton.
Street Cleansing	26	(4)	22	Committed expenditure on voluntary litter picking equipment and electric blowers.
Community Protection	17	(17)	0	£4k illicit tobacco grant; £13k Natasha's Law grant.
Licensing Enforcement	8	0	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	Relating to Public Information Works.
<b>ENVIRONMENT AND COMMUNITIES TOTAL</b>	<b>994</b>	<b>(124)</b>	<b>870</b>	

