



First Financial Review 2024/25

Results to end of July 2024

Contents

Section 1: 2024/25 Forecast Outturn.....	3
Section 2: 2024/25 Approved Budget Change Items.....	5
Section 3: Revenue Grants for approval.....	24
Section 4: Capital.....	27
Section 5: Reserves	30

Section 1: 2024/25 Forecast Outturn

- 1.1. Table 1 provides a service summary of financial performance based on information available as at the end of July 2024. The current forecast is that services will be £25.6m over budget in the current year.
- 1.2. It also shows that central budgets are forecast to be £0.9m over budget resulting in an overall outturn of £26.5m overspend against a net revenue budget of £387.6m.
- 1.3. The overall revenue position does not include the impact of applying any Exceptional Financial Support.
- 1.4. The forecast outturn position is based on a full financial management review across all service and reflects the following assumptions:
 - Includes those savings that have been identified as non-achievable though the tracker on our High Level Business Cases (HLBC) with no/some alternative actions currently presented;
 - A review of the on-going impacts of adverse variances identified in 2023/24;
 - Any identified, emerging items of significance:
 - Within Adult Social Care, significant growth is forecast for care costs in line with position seen year to date, less mitigations linked to delivery of the Impower savings;
 - Includes the assumptions around additional revenue resources in Childrens Services to resource the draft improvement plan in relation to the recent OFSTED inspection;
 - Forecast impact of the proposed increased 2024/25 pay award £1.6m (unfunded);
 - Detailed review of any vacancy underspends in all areas;
 - One-off items that have been identified so far through line by line reviews and/or identification of additional funding that has been announced since the MTFS was set.
- 1.5. Further items impacting on the level of the Council's balances are detailed in **Section 5**.

Table 1 Service Revenue Outturn Forecasts 2024/25	Revised Budget £m	Forecast Outturn £m	Forecast Variance £m
Adult Social Care - Operations	146.1	167.8	21.7
Commissioning	(8.1)	(9.1)	(1.0)
Public Health	-	-	-
Adults and Health Committee	138.0	158.7	20.7
Directorate	1.6	2.9	1.3
Children's Social Care	56.5	61.1	4.6
Education, Strong Start & Integration	33.4	34.8	1.4
Children and Families Committee	91.5	98.8	7.3
Directorate	(0.3)	(0.4)	(0.0)
Growth & Enterprise	28.5	25.9	(2.6)
Economy and Growth Committee	28.1	25.5	(2.6)
Environment & Neighbourhood Services	48.4	49.1	0.6
Environment and Communities Committee	48.4	49.1	0.6
Highways & Infrastructure	16.0	15.5	(0.5)
Highways and Transport Committee	16.0	15.5	(0.5)
Directorate	1.4	1.2	(0.2)
Finance & Customer Services	12.1	14.1	1.9
Governance & Compliance Services	10.9	9.7	(1.2)
Communications	0.7	0.7	(0.0)
HR	2.4	2.1	(0.3)
ICT	12.2	12.0	(0.1)
Policy & Change	2.0	1.9	(0.0)
Corporate Policy Committee	41.7	41.7	0.0
TOTAL SERVICES NET EXPENDITURE	363.7	389.3	25.6
CENTRAL BUDGETS			
Capital Financing	31.7	32.0	0.4
Transfer to/(from) Earmarked Reserves	(18.3)	(17.2)	1.1
Parish Precepts & Other Operating Expenditure	11.5	11.4	(0.1)
Income from Use of Capital Receipts	(1.0)	(1.5)	(0.5)
Finance Sub-Committee - Central Budgets	23.9	24.8	0.9
TOTAL NET EXPENDITURE	387.6	414.1	26.5
FUNDING	(298.5)	(298.5)	-
Council Tax	(56.6)	(56.6)	-
Business Rates Retention Scheme	(32.4)	(32.4)	-
Unringfenced Grants			
Finance Sub-Committee - Net Funding	(387.6)	(387.6)	-
NET (SURPLUS) / DEFICIT	-	26.5	26.5

Section 2: 2024/25 Approved Budget Change Items

The following table provides up detailed commentary on the progress against the approved budget change items that were agreed as part of the budget agreed in February 2024. These are split by relevant committee.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
	Adults and Health Committee	+1.136	+21.853	+20.717	
1	Fees and Charges	-1.800	-1.800	0	Green
2	Client Contributions Increase	-0.800	-2.097	-1.297	Green
3	Working Age Adults - Prevent, Reduce, Delay	-1.467	-1.467	0	Green - Multiple activities contributing to these savings. Validation of delivery and measures being developed by SROs and Finance.
4	Older People – Prevent, Reduce, Delay	-1.566	-1.566	0	Green - Multiple activities contributing to these savings. Validation of delivery and measures being developed by SROs and Finance.
5	Market Sustainability and Workforce grant	-1.100	-1.100	0	Completed
6	Revenue grants for Adult Social Care	-2.480	-2.480	0	Completed
7	Pension Costs Adjustment	-0.493	-0.493	0	Completed
8	Investment in Adult Social Care	+7.600	+32.497	+24.897	Red – MTFS growth for Care Costs not sufficient to cover the pressure seen in 2023/24 plus the expected growth in 2024/25. Mitigations to reduce pressure reported separately.
9	Pay Inflation	+1.892	+2.104	+0.212	Red - NJC Pay Claim process has started - over spend against budget is based on £1,290 or 2.5% increase. Compared to flat percentage budget increase of 3%
10	Resettlement Revenue Grants – reversal of 2023/24 use	+0.850*	+0.850*	0	Completed
11	Adult Social Care Transformation Earmarked Reserve Release – reversal of 2023/24 use	+0.500*	+0.500*	0	Green

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
12	Market Sustainability and Fair Cost of Care – Removal of Grant Income	-	-	-	Green
13	Asset Management	TBC	TBC	-	Green - It is expected that the NHS will confirm their intentions for usage of one of the key CEC sites in question by September 2024. Once this is received, the business case for future usage of the site will be revisited and taken through the appropriate CEC governance procedures. The model of care in relation to high-cost adult social care and health provisions will be part of this work.
14	Investigate potential agency creation	TBC	TBC	-	Green - This proposal has been consistently delivered in relation to the usage of a Care Workers agency in all but name. Care4CE, the Council's in house care provider, has been utilising workers, both casual and agency, as a bank of workers for several years to successfully deliver operational requirements. The establishment of a CEC.
In year	Other variances to reconcile to 2024/25 FR1 forecast	0	+4.612	+4.612	
In year	Mitigations reducing the FR1 reported forecast position	0	-7.707	-7.707	

* Item represented a one-off spend in 2023/24. As it is not a permanent part of the budget, the value of the proposal is reversed in 2024/25.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets (some of the budget change items have been separated out since the publication of the MTFS)	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
	Children and Families Committee	+9.909	+17.238	+7.329	
15	Discretionary offer to children with disabilities	-0.900	-0.901	-0.001	Green - On track, project team progressing multiple improvements to redesign the service offer, ensuring consistency and efficiency.
16	Remove school catering subsidy	-0.516	+0.027	+0.543	Red - In progress, rate uplift to be applied in September 2024 in order to cover the costs of the service through to the end of March 2025 when it ends.
17	Review of structure to further integrate children and families services	-1.000	-0.167	+0.833	Red - Delivery Planning in progress to address saving. Including: further Establishment review, service redesign, cross directorate risk management.
18	Reduce discretionary Post-16 Travel Support	-0.400	-0.250	+0.150	Red - Agreed by Committee so progressing, too early to confirm take-up.
19	Achieve the Family Hub model	-0.250	-0.250	0	Green - Committee approved permission to consult. Following the consultation period, a report will go back to Committee in November for a decision to move forward with the new model. Savings are not going to be delivered in year therefore alternative saving being found to cover this.
20a	Other Service Reviews – Review of commissioned services across the C&F directorate. Review of the current Domestic Abuse Service	-0.100	-0.132	-0.032	Completed.
20b	Other Service Reviews – Maximise grant allocation to cover all costs	-0.100	0	+0.100	Red - Plan to explore current / future grants to ensure where T&Cs allow, contribution to fund base costs (e.g. staffing and on costs) is maximised.
20c	Other Service Reviews – Traded services	-0.050	+0.017	+0.067	Red - Part delivered but may need to look for alternative options to cover the remaining saving for this year.
21a	Reduce Growth in expenditure – review of high cost, low outcome external residential placements	-1.000	-1.000	0	Red - Whilst work has been happening to open CE Children's Homes and our first open is now open, with our second due imminently and our collaboration with foster 4 working well to increase our foster carers, we still are seeing more children coming into care, with a steady increase. There is also increasing instability with the residential market, driving up prices. Complex young people need high packages of support, which are extremely expensive. We are due to review all high cost placements and weekly on-going Triple S (Stability, Step up and Step Down) meetings are happening to review placement outcomes and costs.

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21b	Reduce Growth in expenditure – increase commissioning approach to establish greater opportunities to provide accommodation for +16 young people	-0.400	-0.400	0	Amber - 16+ and 18+ Commissioning Plans / Market Shaping in Progress. Responding to increasing demand and complexity.
21c	Reduce Growth in expenditure – Foster Care	-0.250	-0.250	0	Amber - Developing a Delivery Plan to increase Foster Care provision.
21d	Reduce Growth in expenditure – reduced spend on expert assessment in court proceedings and services post public law proceedings	-0.250	-0.250	0	Amber - Establishing a Task & Finish Group to explore and develop processes and capacity to reduce costly legal proceedings.
22	Pension Costs Adjustment	-0.515	-0.451	+0.064	Red. CEC pension reduction completed. Teacher's pension legacy costs are not reducing as anticipated.
23	Growth to deliver statutory Youth Justice service, and growth to ensure budget is sufficient to meet Safeguarding Partnership duties	+0.170	+0.200	+0.030	Red.
24	Growth to provide capacity to deliver transformation for SEND	+0.500	+0.500	0	Green.
25	Wraparound Childcare Programme (funded)	+0.587	+0.587	0	Amber - Currently reviewing sufficiency and funding details to manage delivery within budget.
25	Wraparound Childcare Programme (funded)	-0.587	-0.587	0	Amber - Currently reviewing sufficiency and funding details to manage delivery within budget.
26	Legal Proceeding - Child Protection	+0.770	+0.532	-0.238	Amber.
27	Growth in School Transport budget	+0.936	+1.286	+0.350	Red.
28	Pay Inflation	+1.374	+1.915	+0.541	Red - NJC Pay Claim process has started - over spend against budget is based on £1,290 or 2.5% increase. Compared to flat percentage budget increase of 3%

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets (some of the budget change items have been separated out since the publication of the MTFS)	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
29	Use of Children & Families Transformation Reserve – reversal of 2023/24 use	+1.065*	+1.065*	0	Completed.
30	Growth in Childrens Placement costs	+10.825	+14.203	+3.378	Red - Will need to be closely monitored throughout the year to ensure that funding is sufficient to meet demand and complexity.
31	Revenue costs for the Crewe Youth Zone (as above) aligned to Supporting Families Funding	-	-	-	Amber.
31	Early Help budget to support funding towards the Crewe Youth Zone	-	-	-	Amber.
32	SEND Capital Modification	TBC	TBC	-	Amber - Contingent upon wider asset management and associated timelines. Extensive work underway to plan and progress development opportunities. Captured as part of the Capital Program reported to Committee.
33	Childrens Social Work Bank	TBC	TBC	-	Red - Various options currently being explored as part of wider C&F Establishment review and potential peripatetic resource options.
34	Safe Walking Routes to School	TBC	TBC	-	Green - Features as part of School Transport Programme.
35	Withdrawal of the CEC School Meals Service	TBC	TBC	-	Green - Features as part of School Catering subsidy project - CF2428-16.
In year	In-year emerging variance Education, Strong Start and Integration	0	-0.500	-0.500	Green. Underspend relates to vacancy management, reduced spend and income generation across services.
In year	In-year emerging variance Children and Families Directorate	0	+0.427	+0.427	Red. Overspend relates to supplier compensation payment, external Quality Assurance Agency costs and cost of establishment.
In year	In-Year emerging variance Children's Social Care	0	+1.616	+1.616	Red. Overspend mainly relates to staffing costs.

* Item represented a one-off spend in 2023/24. As it is not a permanent part of the budget, the value of the proposal is reversed in 2024/25.

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	Corporate Policy Committee	+0.489	+0.512	+0.023	
36	Reduce leadership and management costs	-0.540	-0.190	+0.350	Red - The feedback from the DMA review is that senior management vacancies will require recruitment to in order to complete the complement of Corporate Managers. In year vacancy savings will continue but will be time limited. There is potential to increase costs by additional management support during transformation. This will result in increased budget pressure. This pressure is being mitigated through the four in-year items at the end of this table. Most of those will be permanent and used to deliver this saving. Presentation will be reviewed for FR2.
37	Close the Emergency Assistance Scheme	-0.220	-0.220	0	Completed
38	Reduce election costs and increase charges where possible	-0.150	-0.150	0	Green - The proposal is to make a payment during 2024/25 of £70k-£80k from the existing election account, as part of this one-off saving. The remainder will be delivered by reducing the sum which would normally be paid into the election reserve. This might be mitigated in the year of the next local elections by monies which will be raised by charging town and parish councils for their elections in 2027. However, this will not be sufficient and will be likely to lead to the need for a supplementary estimate.
39a	Accelerate Digital Transformation (ICT Operational efficiencies)	-0.100	-0.100	0	Green – third party costs have been reduced and there are plans to reduce further during the year.
39b	Accelerate Digital (Digital efficiencies)	-0.150	-0.150	0	Green – Removal of temporary budget for Solutions Architect Resource, now covered by an Earmarked Reserve.
40	Enforce prompt debt recovery and increase charges for costs	-0.150	-0.150	0	Completed - The award of costs is a matter for the Magistrates at each court hearing. However, only by exception will they vary from the level already agreed by us with the Court Manager. The approach to the Court Manager has been made and the revised level agreed. The action is therefore complete, but the financial benefits will accrue as we continue the regular recovery process during the year.
41a	Other efficiencies and reductions across Corporate Services – School Subsidy (ICT)	-0.032	-0.032	0	Green

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41b	Other efficiencies and reductions across Corporate Services – Organisational Development	-0.100	-0.100	0	Completed
41c	Other efficiencies and reductions across Corporate Services – Registration Services	-0.050	-0.050	0	Green
41d	Other efficiencies and reductions across Corporate Services – School Subsidy	-0.018	0	+0.018	Amber - Part of the £50k School Subsidy saving - Finance team to assist in identifying options. These are listed at the end of the table.
41e	Other efficiencies and reductions across Corporate Services	-0.010	0	+0.010	Amber - Finance team to assist in identifying options. These are listed at the end of the table.
41f	Other efficiencies and reductions across Corporate Services – Printing	-0.050	-0.010	+0.040	Amber - Finance team to assist in identifying options. These are listed at the end of the table.
41g	Other efficiencies and reductions across Corporate Services – Hybrid working / mileage	-0.050	0	+0.050	Amber – Options being considered regarding reduced travel spend including ensuring efficient planning around meeting attendance and minimising unnecessary movements across the area. This maximises efficient use of time as well for teams.
42	Pension Costs Adjustment	-0.378	-0.378	0	Completed
43	Mitigation of reduction in the Dedicated Schools Grant	+0.136	+0.136	0	Completed
44	Pay Inflation	+1.446	+1.581	+0.135	Red - NJC Pay Claim process has started - over spend against budget is based on £1,290 or 2.5% increase. Compared to flat percentage budget increase of 3%. Mitigations are listed at the end of the table. Presentation will be reviewed for FR2.
45	Legal Services Capacity	+0.455	+0.455	0	Completed
46	ICT Review 1	+0.450	+0.450	0	Green
47	Workforce Strategy Review	TBC	-	-	Amber - There are no savings attributed to this area in 2024/2025. Opportunities to explore workforce options are being considered alongside transformation

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					work. Any savings are likely to be realised in 2025/26 at the earliest. It is recommended that this item is removed from the list.
48	Parish Compacts – it is recommended that this item is removed.	TBC	-	-	Red - An extension of parish compacts would provide a budget for every parish council. This has been assessed but is considered unaffordable to progress this year. Presentation will be reviewed for FR2.
In year	Recognising the increased level of Registration service income of £350k.	0	-0.350	-0.350	This will be a permanent change to deliver the Red ranked items above.
In year	Recognising the receipt of £45k of Police and Crime Commissioner grant income.	0	-0.045	-0.045	This will be a permanent change to deliver the Red / Amber ranked items above.
In year	Taking the underspend on phones in corporate services (mobiles and rental) compared to budget.	0	-0.060	-0.060	This will be a permanent change to deliver the Red / Amber ranked items above.
In year	Additional mitigations to balance to FR1 position of +£23k for corporate incl ICT.	0	-0.125	-0.125	These will be a mix of permanent and temporary items to assist the in-year position.

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	Economy and Growth Committee	+3.316	+0.728	-2.588	
49	Service Restructures within Place based Services	-0.787	0	+0.787	Red – achievement through permanent savings remains challenging without a full restructure – which is pending the LGA review. This item is being mitigated by the items at the end of the table which are a mix of permanent and temporary measures. Presentation will be reviewed for FR2.
50	Reduce opening hours for main offices	-0.050	-0.050	0	Completed
51	Office estate rationalisation	-0.550	-0.250	+0.300	Red - due to the timeline for the transfer of buildings being extended. This item is being mitigated by the items at the end of the table which are a mix of permanent and temporary measures. Presentation will be reviewed for FR2.
52	Tatton Park	-0.046	-0.046	0	Amber rating reflects the fact that the Tatton Vision capital programme is currently under review.
53	Transfer of Congleton Visitor Information Centre	-0.020	-0.020	0	Green - Transfer of Congleton VIC to the Town Council has already occurred.
54	Pension costs adjustment	-0.157	-0.157	0	Completed
55	Tatton Park ticketing and electronic point of sale (EPOS) upgrade	+0.005	+0.005	0	Green - A procurement process is currently underway to source a supplier who can ensure onsite and web-based delivery of a new system which aligns with present and future needs.
56c	West Park collection	+0.012	+0.012	0	Green - Cost for vital conservation and storage of West Park Museum collections and ongoing temporary storage requirements.
56d	CEC archives	+0.008	0	-0.008	Amber - Timescales for implementation of the Archives capital project have slipped due to grant funding decisions, with revised opening date of Spring 2026.
57	Property Information and Management System - Estates – Revenue Adjustment	+0.030	+0.030	0	Green - Procurement of new contract to commence shortly.
58	Housing	+0.035	+0.035	0	Green - Consultation on the Housing Restructure commences 22nd May and includes the post that the funding is attributed to. The new structure will be implemented by 1st August 2024
59	Environmental Hub Waste Transfer Station	+0.040	+0.040	0	Green - Project on track delivery Q1/2. The replacement of bay 1 in the Councils Environmental Hub Residual Waste Transfer Station building with a new design

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					more likely to provide long-term resilience to wear and tear, to enable the continuation of waste processing at the transfer station.
60	Rural and Visitor Economy	+0.045	+0.045	0	Green - Additional revenue support is required to cover the increase in electricity charges for the Rural and Culture Economy Service to maintain existing service provision at Tatton Park and Countryside sites.
61	Minimum energy efficiency standards (MEES) - Estates - Revenue Adjustment	+0.079	+0.079	0	Amber – Prioritised negotiations with 3rd parties/tenants occupying premises being expedited to avoid delays on obtaining access for surveys, completing necessary improvement works and legally completing lease renewals.
62	Public Rights of Way Income Realignment	+0.115	+0.115	0	Completed. Adjustments made to budget forecasts 2024-25
63	Pay inflation	+0.788	+0.940	+0.152	Red - NJC Pay Claim process has started - over spend against budget is based on £1,290 or 2.5% increase. Compared to flat percentage budget increase of 3%. This item is being mitigated by the items at the end of the table which are a mix of permanent and temporary measures. Presentation will be reviewed for FR2.
64	Crewe town centre maintenance and operation	+0.650	+0.630	-0.020	Green
65	Assets - Buildings and Operational	+3.119	+3.119	0	Green
66	Landfill Site Assessments revenue adjustment - Estates – CE Owned Landfill sites (53 sites) Review and Risk Assessment completions	-	-	-	Amber - £10k cost growth in for 25/26. Second stage of the review to commence shortly. Internal capacity within Environmental Service to be identified.
67	Tatton Park Estate Dwellings Refurbishment	-	-	-	Completed - Provision for response maintenance issues for 8 onsite dwellings to ensure properties meet standards required as part of tenancy agreements and the National Trust lease.
68	Improving Crewe Rented Housing Standards	-	-	-	Green
In year	Growth & Enterprise 2024/25 mitigations to balance back to finance review position	0	-2.984	-2.984	

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In year	Place Directorate 2024/25 mitigations to balance back to finance review position	0	-0.815	-0.815	

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	Environment and Communities Committee	-0.052	+0.558	+0.610	
69	Refresh wholly owned company overheads and contributions	-1.000	-1.500	-0.500	Green - ASDV Review recommendations have now been approved in full by Finance Sub-Committee in their role as shareholder of the wholly owned companies. The process of insourcing these services is now underway which will release an element of their reserves in year to meet this one-off contribution.
70	Strategic Leisure Review (Stage 2)	-1.305	-1.250	+0.055	Amber - Initial savings secured via committee decision on 11th March 2024. Proposals are being developed with EHL and town and parish councils to secure the residual £250k amount - dialogue is ongoing.
71	Mitigate the impact of contract inflation and tonnage growth	-0.490	-0.490	0	Completed - Mitigate the impact of contract inflation and tonnage growth.
72	Emergency reduction of Household Waste Recycling Centres (HWRC) to four core sites	-0.263	-0.200	+0.063	Red - Full saving on basis of original HLBC will not be achieved due to introduction of mobile provision offer as a result of Full Council decision and costs associated with trial of booking system. Following implementation of temporary closures final negotiations with supply chain are nearing conclusion in relation to savings in year, which include adjustment for waste diversion. This item is being partly mitigated by the item at the end of the table which is a mix of permanent and temporary measures. Presentation will be reviewed for FR2.
73	Libraries Strategy	-0.365	-0.200	+0.165	Red - Development of and consultation on Libraries Strategy ongoing. Need to secure committee decisions to implement final Strategy (target Nov 2024) – engagement with Town and Parish Councils undertaken to shape the Strategy proposals and seek funding contributions, which is continuing. This item is being partly mitigated by the item at the end of the table which is a mix of permanent and temporary measures. Presentation will be reviewed for FR2.
74	Reduce costs of street cleansing operations	-0.200	-0.200	0	Green - Value of saving now reduced from ANSA Management Fee for 2024/25, proposals to achieve which include immediate reductions in service resilience, due to removal of any vacancies and under utilised fleet.
75	Reduce revenue impact of carbon reduction capital schemes	-0.336	0	+0.336	Red – Carbon Neutral Council target deferred from 2025 to 27, as agreed at Full Council on 27.02.24, large scale prudential borrowing funded schemes spend now reprofiled to suit, however budget not sat within E&C Committee. Discussion with Corporate Financing team to re-allocate.

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					This item is being partly mitigated by the item at the end of the table which is a mix of permanent and temporary measures. Presentation will be reviewed for FR2.
76	Increase Garden Waste charges to recover costs	-0.045	-0.045	0	Green – Increase Garden Waste charges for the calendar year 2025 to recover costs
77	MTFS 80 (Feb 23) – Waste Disposal – Contract Inflation and Tonnage Growth (updated forecast)	+3.577	+3.977	+0.400	Amber – Amber rating due to fluctuations in waste markets relating to recyclates and continued levels of inflation, outside CEC control and not aligned to projections. Mitigation is to continue with monthly financial monitoring and detailed update of forecasting to year end, based on market intelligence from suppliers and historical seasonal trends data.
78	Pay Inflation – CEC & ASDV	+1.861	+2.397	+0.536	Red - NJC Pay Claim process has started - over spend against budget is based on £1,290 or 2.5% increase. Compared to flat percentage budget increase of 3%. This item is being partly mitigated by the item at the end of the table which is a mix of permanent and temporary measures. Presentation will be reviewed for FR2.
79	Pension Costs Adjustment	-0.151	-0.151	0	Completed
80	MTFS 90 (Feb 23) Strategic Leisure Review	+1.250	+1.250	0	Completed - Growth item budget adjustment only - replacing 2023/24 £1.3m savings target.
81	MTFS 91 (Feb 23) – Green Spaces Maintenance Review	-0.200	-0.200	0	Green - Year 2 saving - Policy now implemented and full saving secured from ANSA contract.
82	MTFS 92 (Feb 23) - Review Waste Collection Service - Green Waste	-3.150	-3.150	0	Green - Subscription levels in line with original business model.
83	Review MTFS 92 (Feb 23) Garden waste subscription financial model in line with latest subscription levels and with actual observed position on any waste migration	-0.429	-0.429	0	Green - Continued monitoring of subscription levels and any adverse impacts is already in place, update to original business plan assumptions.
84	MTFS 93 (Feb 23) Libraries - Service Review	-0.200	-0.200	0	Amber - Year 2 of Service Review - reduction in staffing levels have been implemented and now include vacancy management in year to ensure achievement of saving. Currently covered temporarily by vacancy savings

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
85	Explore a Trust delivery model for Libraries and other services	+0.150	+0.020	-0.130	Green - Growth item to cover one off costs relating to implementation of alternative delivery model(s) for libraries service. Aligned to development of Libraries Strategy.
86	CCTV – Service Efficiencies	-0.030	-0.030	0	Green – Ongoing actions to increase customer base for existing services, identification of new chargeable services/customers and service efficiency savings as well as increased fees and charges to meet the target.
87	Congleton Town Council Collaboration Agreement – Grounds Maintenance	-0.062	-0.062	0	Completed - Congleton Town Council Collaboration Agreement on Grounds Maintenance Cheshire East Contribution reduced in line with reductions in Cheshire East Maintained green space.
88	Closed Cemeteries	+0.005	+0.005	0	Completed - Inflationary adjustment to previous budget allocation only.
89	Environmental Hub maintenance	+0.023	+0.023	0	Completed - Inflationary adjustment to previous budget allocation only.
90	Review Closed Landfill Sites	+0.300*	+0.300*	0	Completed - The Council has responsibility for a number of closed landfill sites across the borough for which it holds a provision.
91	Land Charge Income Adjustment	+0.050	+0.064	+0.014	Amber - Uncertainty around implementation timescales of HMLR changes to centralise some aspects of land charges functions hence understanding of actual impact, to be regularly monitored.
92	Building Control Income Alignment	+0.203	+0.403	+0.200	Red - Due to current national trend of downturn in planning and related building control income. To be monitored through more regular financial forecasting in service. This item is being partly mitigated by the item at the end of the table which is a mix of permanent and temporary measures. Presentation will be reviewed for FR2.
93	Local Plan Review	+0.255	+0.255	0	Completed - Budget adjustment to provide additional one-off funding towards development of new Local Plan, now commenced.
94	Planning income	+0.400	+0.910	+0.510	Red – Forecast reduced income due to current national trend of downturn in planning applications and hence income. To be monitored through more regular financial forecasting in service. Partially mitigated by continued high level of vacancies and the item at the end of the table. Presentation will be reviewed for FR2. Recent planning reforms announced by Govt now subject to consultation process may help to alleviate the income position, but will require vacancies to be filled to cater for the likely increase in applications.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
95	Planning Service Restructure	-	-	-	Green - No action for 2024/25. Growth for 2025/26 to be kept under review.
96	Review of Household Waste Recycling Centres	+0.100	+0.100	0	Green - Additional one-off funding to support procurement of new contract permanent service provision of HWRCs.
In year	Environment & Neighbourhood Services mitigations 2024/25 to balance back to finance review position	0	-1.039	-1.039	

* Item represented a one-off saving in 2023/24. As it is not a permanent part of the budget, the value of the proposal is reversed in 2024/25.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
	Highways and Transport Committee	+4.869	+4.393	-0.476	
97	Highway maintenance savings	-0.750	-0.750	0	Green - Savings are being achieved through: - reducing the number of cuts on grass verges from 10 to 8; - directly employing staff to carry out surveys, rather than sub-contracting; - reductions in staffing and vacancy management; and - reliance on the council's adverse weather reserve for snow clearance. Service budgets have been reduced to reflect the savings being made.
98	Introduce annual increases to car parking charges	-0.150	-0.150	0	Green - Annual inflation adjustment to existing P&D tariffs can be implemented by 1st July 2024, in advance of bringing charges into effect in the "free towns". This is 3 months earlier than planned.
99	Pension Costs Adjustment	-0.052	-0.052	0	Completed
100	Highways	-0.031	-0.031	0	Completed - This saving was delivered by changes to response times to defects in 2023/24.
101	Safe Haven outside schools (Parking)	-0.023	-0.023	0	Amber - WARN procedure has been used for sole-source procurement of type-approved equipment from the supplier authority.
102	Transport and Infrastructure Strategy Team - Restructure	+0.120	+0.120	0	Green - Vacancies in existing structure provide some flexibilities of resourcing and recruitment planning.
103	Pay Inflation	+0.339	+0.351	+0.012	Red - NJC Pay Claim process has started - over spend against budget is based on £1,290 or 2.5% increase. Compared to flat percentage budget increase of 3%. This item is being mitigated by the item at the end of the table which is a mix of permanent and temporary measures. Presentation will be reviewed for FR2.
104	Parking - PDA / Back Office System contract	+0.100	+0.100	0	Green - Market testing completed - exploring a direct award opportunity with implementation testing and data migration.
105	Flood and Water Management Act 2010 SuDS & SABs Schedule 3 Implementation	+0.100	+0.100	0	Green - The requirement is to be ready to implement changes when regulations are implemented nationally. A training plan for existing staff has been identified. Recruitment is to be progressed.
106	Energy saving measures from streetlights	+0.242	+0.242	0	Completed - This entry was in the MTFS to cancel an unachievable saving from 2022-3. There is no further action.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2024/25 MTFS £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
107	Parking	+0.245	+0.245	0	Amber - Following decisions in January 2024, arrangements are in place to adjust existing Pay & Display tariffs from 1st July 2024 and extend pay and display to car parks in "free towns" by October 2024. Statutory consultations on Sunday and Evening charges will start in July. A trial of demand-responsive tariffs will begin with the opening of the new multistorey car park in Crewe.
108	Highways Revenue Services	+2.479	+2.479	0	Completed - This is a growth item. The growth has been factored into 2024/25 service levels and business plans. No further action.
109	Local Bus	+2.250	+2.250	0	Green
110	FlexiLink Service Improvement Plan	-	-	-	Green - A bus service review consultation is underway, including proposals relating to flexible transport.
111	Highways Depot Improvements	-	-	-	Red - This later year saving is subject to the approval of the business case for capital investment in depots. This will be reviewed during 2024/25.
112	Bus Stop Advertising Revenue Generation	-	-	-	Amber - Opportunity to shadow CWAC council's extension of the existing contract in the interim period.
In year	Highways & Infrastructure 2024-25 mitigations to balance to finance review	0	-0.488	-0.488	

MTFS Ref No	Detailed List of Approved Budget Changes – Central Budgets	2024/25 £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
	Finance Sub-Committee	-19.667	-18.748	+0.919	
113	Capital Financing - Minimum Revenue Provision	+9.508	+9.903	+0.395	Amber – assumes use of reserve of £2.135m (not yet approved). Ongoing capital review seeking to significantly reduce spend funded by borrowing.
114	Central Bad Debt Provision adjustment	+0.600	+0.600	0	Completed - budget adjustment.
115	Use of Earmarked Reserves – MTFS Reserve	+0.255	+0.255	0	Completed - budget adjustment / planned use of reserve.
115	MTFS Reserve – reversal of 2023/24 use	+1.536	+1.536	0	Completed - budget adjustment / planned use of reserve.
116	Collection Fund Reserve - Use of Earmarked Reserves	-0.834	-0.834	0	Completed - budget adjustment / planned use of reserve.
116	Collection Fund Reserve – reversal of 2023/24 use of reserves	+2.234	+2.234	0	Completed - budget adjustment / planned use of reserve.
117	Brighter Futures Transformation – reversal of 2023/24 use of reserves	+1.271	+1.271	0	Completed - budget adjustment / planned use of reserve.
118	Use of General Reserves – Fund in-year budget shortfall [NEW]	-11.654	-11.654	0	Completed - Drawn down in line with the MTFS forecast.
Amber1 19	Council Tax - % increase	-13.527	-13.527	0	Green - Council tax and business rates income collection managed through the Collection Fund therefore no impact on current year funding target.
120	Council Tax – Base increase	-2.461	-2.461	0	Green - Council tax and business rates income collection managed through the Collection Fund therefore no impact on current year funding target.
121	Business Rates Retention Scheme – use of S31 compensation grants	-1.350	-1.350	0	Green - Grants to be received in line with final settlement from MHCLG.

MTFS Ref No	Detailed List of Approved Budget Changes – Central Budgets	2024/25 £m	2024/25 Forecast Outturn £m	2024/25 Forecast Outturn Variance £m	Progress 2024/25 (RAG rating and commentary)
122	Unring-fenced Grants + Revenue Support Grant	-5.245	-5.245	0	Green - Grants to be received in line with final settlement from MHCLG.
123	Council Tax and Business Rates Collection [NEW]	TBC	-	-	Initial case was to implement a working group to review council tax collection. No savings value was assigned to the case. The intention now is to bring forward via an informal briefing to include options around the council tax support scheme review (FS2428)
124	Council Tax Support [NEW]		-	-	Preparations to be made during 24-25 with a view to amending the council tax support scheme in 25-26. No value is assigned to 24-25 as any savings/growth will be realised in 25-26. Consultation dates / material to come via Finance Sub-Committee for summer launch. Final decision point will be December Council meeting 2024.
In year	Adjustment to use of Earmarked reserves budgeted figure within Service Budgets		+0.525	+0.525	

Section 3: Revenue Grants for approval

- 3.1. Cheshire East Council receives two main types of Government grants; specific purpose grants and general use grants. Specific purpose grants are held within the relevant service with a corresponding expenditure budget. Whereas general use grants are held in central budgets with a corresponding expenditure budget within the allocated service area.
- 3.2. Spending in relation to specific purpose grants must be in line with the purpose for which it is provided.
- 3.3. **Table 1** shows additional specific purpose grant allocations that have been received over £1m that **Council** will be asked to approve.
- 3.4. **Table 2** shows additional specific purpose grant allocations that have been received which are over £500,000 and up to £1m, and are for **Committee** approval.

Table 1 – Council Decision

Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding (Specific Purpose) over £1,000,000

Committee	Type of Grant	£000	Details
Children and Families – Schools	Teachers Pay Additional Grant (Specific Purpose)	1,645	This grant is from the Education & Skills Funding Agency (ESFA). In July 2023, alongside the increase for last financial year, an additional £900 million was announced in 2024 to 2025 to support schools with the 2023 teachers' pay award. The ESFA will pay the teachers' pay additional grant (TPAG) funding to local authorities for mainstream maintained schools.
Children and Families – Schools	Teachers Pension Grant (Specific Purpose)	2,393	This grant is from the Education & Skills Funding Agency (ESFA). The Teachers' Pension Employer Contribution Grant (TPECG) supports schools and local authorities with the cost of the increase in employer contributions to the teachers' pension scheme. Local authorities must follow the terms and conditions set out in the conditions of grant.
Children and Families – Children's Services	Household Support Fund (Specific Purpose)	2,200	This grant is from the Department for Work and Pensions. This is an extension to the Household Support Fund (HSF) and will cover the period from April 2024 to September 2024. The HSF is to provide crisis support to financially vulnerable households most in need.
Economy and Growth	Homelessness Prevention Grant (Specific Purpose)	1,054	This grant is from the Department for Levelling-Up and Communities (DLUHC). The purpose of the grant is to provide support to local authorities in England towards expenditure lawfully incurred or to be incurred by them in supporting local authorities to discharge their homelessness duties under homelessness legislation. The grant is ring-fenced for 2023-2024 and is to be spent in adherence with the following principles: 1. To fully enforce the Homelessness Reduction Act and contribute to ending rough sleeping by increasing activity to prevent single homelessness. 2. Reduce family temporary accommodation numbers through maximising family homelessness prevention and reduce the use of unsuitable B&Bs for families. This grant is from the Home Office (HO). Available where an individual or family has settled in the borough, to provide ongoing integration support.

Committee	Type of Grant	£000	Details
Highways and Transport	Bus Service Improvement Plan+ (BSIP+) Phase 2 (Specific Purpose)	1,188	This a grant from the Department for Transport DfT). This is a continuation of the Bus Service Improvement funding and allows Local Authorities to support existing bus services and/or create new services with the overall aim of ensuring long term sustainability of this provision.This is the second phase of allocations.
Highways and Transport	Bus Service Improvement Plan+ (BSIP+) Phase 3 (Specific Purpose)	2,268	This a grant from the Department for Transport DfT). This is a continuation of the Bus Service Improvement funding and allows Local Authorities to support existing bus services and/or create new services with the overall aim of ensuring long term sustainability of this provision.This is the third phase of allocations.

Table 2 – Committee Decision

Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding (Specific Purpose) over £500,000 up to £1,000,000

Committee	Type of Grant	£000	Details
Adults and Health	OHID SSMTR Supplementary Substance Misuse Treatment & Recovery Grant (Specific Purpose)	525	This grant is from the Department of Health and Social Care and is additional funding for drug and alcohol treatment recovery services as part of Local Authorities' public health responsibilities.

Section 4: Capital

Table 1: Financial Parameters for 2023/24 to 2026/27

Parameter	Value (£m)			
	2023/24	2024/25	2025/26	2026/27
Repayment of Borrowing				
Minimum Revenue Provision*	17.5	18.8	23.3	25.2
External Loan Interest	14.3	18.0	16.5	15.0
Investment Income	(3.8)	(3.8)	(2.1)	(1.8)
Contributions from Services Revenue Budgets	(1.2)	(1.3)	(2.0)	(2.7)
Total Capital Financing Costs	26.8	31.7	35.7	35.7
Use of Financing EMR	(7.9)	(2.1)	0	0
Actual CFB in MTFS	19.0	28.5	35.2	35.5
Budget Deficit	(0)	1.1	0.5	0.2
Capital Receipts targets*	1.0	1.0	1.0	1.0
Flexible use of Capital Receipts	1.0	1.0	1.0	1.0

*Anticipated MRP based on achieving capital receipts targets

1.1. The revised programme is funded from both direct income (grants, external contributions) and the Council's own resources (prudential borrowing, revenue contributions, capital reserve). A funding summary is shown in **Table 2**.

1.2. **Table 3** lists details of

- Capital Supplementary Estimates over £500,000 and up to £1,000,000 that requires approval by Committee and
- Capital Virements over £500,000 and up to and including £5,000,000 that requires Relevant Member(s) of CLT and Chief Finance Officer in consultation with Chair of the relevant Committee and the Chair of Finance Sub-Committee to approve.

Table 2: Capital Programme Update

CHESHIRE EAST COUNCIL CAPITAL PROGRAMME SUMMARY					
CAPITAL PROGRAMME 2024/25 - 2027/28					
	Forecast 2024/25 £000	Forecast 2025/26 £000	Forecast 2026/27 £000	Forecast 2027/28 £000	Total Forecast 2024-28 £000
Committed Schemes - In Progress					
Adults and Health	800	0	0	0	800
Children and Families	36,127	21,515	16,356	17,749	91,747
Highways & Transport	44,910	31,161	26,296	130,138	232,505
Economy & Growth	45,786	30,397	41,366	64,065	181,614
Environment & Communities	14,752	17,444	1,418	0	33,614
Corporate Policy	11,710	6,998	3,276	1,834	23,818
Total Committed Schemes - In Progress	154,085	107,515	88,712	213,786	564,098
New Schemes					
Adults and Health	0	0	0	0	0
Children and Families	1,738	7,200	5,248	3,000	17,186
Highways & Transport	895	23,500	15,051	15,051	54,497
Economy & Growth	3,124	0	0	0	3,124
Environment & Communities	4,703	3,017	668	0	8,388
Corporate Policy	0	0	0	0	0
Total New Schemes	10,460	33,717	20,967	18,051	83,195
Total	164,545	141,232	109,679	231,837	647,293
Funding Requirement					
Indicative Funding Analysis: (See note 1)					
Government Grants	96,620	76,091	67,707	122,543	362,961
External Contributions	15,406	10,698	13,611	65,226	104,941
Revenue Contributions	389	0	0	0	389
Capital Receipts	252	877	18,181	16,289	35,599
Prudential Borrowing (See note 2)	51,878	53,566	10,180	27,779	143,403
Total	164,545	141,232	109,679	231,837	647,293

Note 1:

The funding requirement identified in the above table does not currently represent a balanced and affordable position, in the medium term. The Council will need to transform the capital programme to reduce the number of schemes requiring Cheshire East Resources and the need to borrow. The level of capital receipts are based on a prudent approach based on the work of the Asset Management team and their most recently updated Disposals Programme.

Note 2:

The schemes marked **and highlighted in the MTFs cannot proceed until the Capital Programme Review has been completed. Any urgent requests to continue prior to the reviews completion will require approval from the Chair of Finance Sub Committee and the S.151 Officer

Note 3:

Appropriate charges to the revenue budget will only commence in the year following the completion of the associated capital asset. This allows the Council to constantly review the most cost effective way of funding capital expenditure.

Table 3: Requests for Supplementary Capital Estimates (SCEs) and Virements

Committee	Capital Scheme	Amount Requested £	Reason and Funding Source
Service Committee are asked to approve the Supplementary Capital Estimates and Virements			
Supplementary Capital Estimates above £500,000 up to and including £1,000,000			
Highways & Transport	Transport		
	Department for Transport - Traffic Signal Obsolescence Grant (TSOG)	577,003	Additional grant to upgrade traffic signal systems, replacing unreliable and obsolete equipment to improve reliability.
Highways & Transport		577,003	
Total Supplementary Capital Estimates Requested		577,003	
Capital Budget Virements above £500,000 up to and including £5,000,000			
Children & Families	Education and 14-19 Skills		
	WorkplaCE	1,000,000	Virement to Facilities to support the transfer out of Westfields
Children & Families		1,000,000	
Corporate	ICT Hybrid Model		
		1,896,161	Virement from Infrastructure Investment Programme (IIP) to ICT Hybrid Model as project work funded from IIP now falls under the ICT Hybrid work programme
Corporate		1,896,161	
Economy and Growth	Facilities Management		
	Premises Capital	1,140,086	Due to the change in scope in the "PSDS - 3B - Lot 1" scheme, Cheshire East funding previously allocated from the Premises Capital Programme as "match" funding to be returned for use in Future Years.
Economy & Growth		1,140,086	
Total Capital Virements requested		4,036,247	
Total Supplementary Capital Estimates and Virements		4,613,250	

Section 5: Reserves

Management of Council Reserves

- 5.1. The Council's Reserves Strategy states that the Council will maintain reserves to protect against risk and support investment.
- 5.2. The opening balance at 1 April 2024 in the Council's General Fund Reserves was £5.6m, as published in the Council's Statement of Accounts for 2023/24.
- 5.3. The closing balance at 31 March 2025 in the Council's General Fund Reserve is forecast to reduce further still, to £4.5m.
- 5.4. The current balance on reserves is insufficient in order to provide adequate protection against established and newly emerging risks, such as inflation and particularly the DSG deficit, which is projected to rise to £121.6m by year end and has been highlighted in the MTFS as having no alternative funding.
- 5.5. The Council also maintains Earmarked Revenue Reserves for specific purposes. The opening balance at 1 April 2024 was £32.3m.
- 5.6. During 2024/25, a net total of £10.6m has been drawn down to the support the in-year deficit position. A further £6.2m is being forecast to fund expenditure specifically provided for by services. These balances fall within the forecasts approved during the MTFS budget setting process.
- 5.7. Additional drawdown requests, above those forecast during MTFS, have been made by various services to support specific expenditure totalling £6.0m. These drawdowns, as detailed in the tables below, will be subject to approval by the Section 151 Officer.
- 5.8. The closing balance at 31 March 2025, is forecast at £9.5m.
- 5.9. Unspent schools' budgets that have been delegated, as laid down in the Schools Standards Framework Act 1998, remain at the disposal of the school and are not available for Council use. These balances are therefore excluded from all reserve forecasts.

Table 1 - Reserves Position	2023/24 Outturn	2024/25 Forecast
	£m	£m
General Reserves	5.6	4.5
Earmarked Reserves (Excluding Schools)	32.3	9.5
Total Reserves Balance at 31st March	37.9	14.0

Table 2 - Earmarked Reserves Summary

Committee Reserves	Opening Balance 1st April 2024 £000	Transfers to General Fund £000	Forecast Movement in Reserves £000	Additional Drawdown Requests £000	Forecast Closing Balance 31 March 2025 £000
Adults and Health	5,226	(2,795)	(90)	0	2,341
Children and Families	1,724	0	(1,593)	(131)	0
Corporate Policy	20,773	(6,551)	(2,680)	(4,695)	6,847
Economy and Growth	2,777	(662)	(1,004)	(765)	346
Environment and Communities	870	(390)	(402)	(78)	0
Highways and Transport	908	(205)	(415)	(288)	0
TOTAL EARMARKED RESERVE MOVEMENT	32,278	(10,603)	(6,184)	(5,957)	9,534

* All 'Additional Drawdown Requests' are subject to review and are yet to be approved.

* Total excludes schools' balances

Table 3 - Adults and Health Committee

Reserve Account	Opening Balance 1 Apr 24 £000	Transfers to General Fund £000	Forecast Movement in Reserves £000	Additional Drawdown Requests £000	Forecast Closing Bal 31 Mar 25 £000	Notes
Adults Social Care Commissioning						
PFI Equalisation - Extra Care Housing	2,857	(2,795)	0	0	62	Surplus grant set aside to meet future payments on existing PFI contract and the anticipated gap at the end of the agreement.
Public Health						
Public Health Reserve	2,369	0	(90)	0	2,279	Ring-fenced underspend to be invested in areas to improve performance against key targets; including the creation of an Innovation Fund to support partners to deliver initiatives that tackle key health issues.
ADULTS AND HEALTH TOTAL	5,226	(2,795)	(90)	0	2,341	

Table 4 - Children and Families Committee

Reserve Account	Opening Balance 1 Apr 24 £000	Transfers to General Fund £000	Forecast Movement in Reserves £000	Additional Drawdown Requests £000	Forecast Closing Bal 31 Mar 25 £000	Notes
<u>Childrens Social Care</u>						
Domestic Abuse Partnership	131	0	0	(131)	0	To sustain preventative services to vulnerable people as a result of partnership funding in previous years.
<u>Strong Start, Family Help and Integration</u>						
Troubled Families Initiative	1,593	0	(1,593)	0	0	Crewe Youth Zone and ACT have been assigned funding from shared outcomes of the Supporting Families Programme.
CHILDREN AND FAMILIES TOTAL	1,724	0	(1,593)	(131)	0	

* All 'Additional Drawdown Requests' not forecast as part of MTFS 24-28 are subject to review and are yet to be approved.

Table 5 - Corporate Policy Committee

Reserve Account	Opening Balance 1 Apr 24 £000	Transfers to General Fund £000	Forecast Movement in Reserves £000	Additional Drawdown Requests £000	Forecast Closing Bal 31 Mar 25 £000	Notes
<u>Corporate Directorate</u>						
Corporate Directorate	1,164	(935)	0	0	229	To support a number of widespread projects within the Corporate Directorate.
<u>Finance and Customer Services</u>						
Collection Fund Management	8,154	(1,235)	(2,915)	0	4,004	To manage cash flow implications as part of the Business Rates Retention Scheme.
Capital Financing Reserve	4,531	0	0	(4,531)	0	To provide for financing of capital schemes, other projects and initiatives
MTFS Reserve	2,914	(741)	255	0	2,428	To support the financial strategy and risk management. £1.2m of the remaining reserve balance had previously been earmarked for future voluntary redundancy costs.
Section 31 Revenue Grants	14	0	0	(14)	0	Unspent specific use grant carried forward into 2024/25.

*Corporate Policy Committee reserves continued overleaf

Table 5 - Corporate Policy Committee Continued

Reserve Account	Opening Balance 1 Apr 24 £000	Transfers to General Fund £000	Forecast Movement in Reserves £000	Additional Drawdown Requests £000	Forecast Closing Bal 31 Mar 25 £000	Notes
Governance and Compliance						
Insurance Reserve	3,098	(3,098)	0	0	0	To settle insurance claims and manage excess costs. The full reserve has been released to the general fund to support the in-year deficit pressure.
Elections General	132	0	0	0	132	To provide funds for Election costs every 4 years.
Brexit Funding	13	(13)	0	0	0	Residual reserve balance has been released to the general fund to support the in-year deficit pressure.
Human Resources						
HR (CARE4CE Review, Culture Change, Pay realignment, Learning Mgt System)	59	(59)	0	0	0	Residual reserve balance has been released to the general fund to support the in-year deficit pressure.
Pay Structure (M Grade Review)	54	0	0	0	54	Created to help fund ongoing changes to pay structure.
Governance and Compliance						
Brighter Futures Transformation Programme	490	(470)	(20)	0	0	To fund the Council's four year transformation programme and its five outcomes of Culture; Estates and ICT systems; Customer Experience, Commercial Approach and Governance.
ICT						
Digital Solutions Architect	150	0	0	(150)	0	New reserve created in 23/24 to fund a role for the Digital Customer Enablement programme and will be key to realising the cost savings and efficiencies across the Council from the deployment of a number of digital initiatives.
CORPORATE POLICY TOTAL	20,773	(6,551)	(2,680)	(4,695)	6,847	

* All 'Additional Drawdown Requests' not forecast as part of MTFS 24-28 are subject to review and are yet to be approved.

Table 6 - Economy and Growth Committee

Reserve Account	Opening Balance 1 Apr 24 £000	Transfers to General Fund £000	Forecast Movement in Reserves £000	Additional Drawdown Requests £000	Forecast Closing Bal 31 Mar 25 £000	Notes
Directorate						
Place Directorate	1,164	0	(473)	(385)	306	To support a number of widespread projects within the Place Directorate.
Investment (Sustainability)	610	0	(427)	(143)	40	To support investment that can increase longer term financial independence and stability of the Council.
Growth and Enterprise						
Legal Proceedings	212	0	(104)	(108)	0	To enable legal proceedings on land and property matters.
Investment Portfolio	534	(534)	0	0	0	The full reserve has been released to the general fund to support the in-year deficit pressure.
Homelessness & Housing Options - Revenue Grants	129	0	0	(129)	0	Grant committed for the purchase and refurbishment of properties to be used as temporary accommodation to house vulnerable families.
Tatton Park Trading Reserve	128	(128)	0	0	0	The full reserve has been released to the general fund to support the in-year deficit pressure.
ECONOMY AND GROWTH TOTAL	2,777	(662)	(1,004)	(765)	346	

* All 'Additional Drawdown Requests' not forecast as part of MTFS 24-28 are subject to review and are yet to be approved.

Table 7 - Environment and Communities Committee

Reserve Account	Opening Balance 1 Apr 24 £000	Transfers to General Fund £000	Forecast Movement in Reserves £000	Additional Drawdown Requests £000	Forecast Closing Bal 31 Mar 25 £000	Notes
Environment and Neighbourhood Services						
Strategic Planning	568	(281)	(287)	0	0	To meet costs associated with the Local Plan - site allocations, minerals and waste DPD.
Trees / Structures Risk Management	139	(55)	(55)	(29)	0	To help respond to increases in risks relating to the environment, in particular the management of trees, structures and dealing with adverse weather events.
Air Quality	36	0	(17)	(19)	0	Air Quality Management - DEFRA Action Plan. Relocating electric vehicle chargepoint in Congleton.

*Environment and Communities Committee reserves continued overleaf

Table 7 - Environment and Communities Committee Continued

Reserve Account	Opening Balance 1 Apr 24 £000	Transfers to General Fund £000	Forecast Movement in Reserves £000	Additional Drawdown Requests £000	Forecast Closing Bal 31 Mar 25 £000	Notes
Licensing Enforcement	8	0	0	(8)	0	Three year reserve to fund a third party review and update of the Cheshire East Council Tax Licensing Enforcement Policies.
Flood Water Mngmt (Emergency Planning)	2	0	(2)	0	0	Relating to Public Information Works.
Neighbourhood Planning	82	(41)	(41)	0	0	To match income and expenditure.
Spatial Planning - revenue grant	13	(13)	0	0	0	Residual reserve balance has been released to the general fund to support the in-year deficit pressure.
Street Cleansing	22	0	0	(22)	0	Committed expenditure on voluntary litter picking equipment and electric blowers.
ENVIRONMENT AND COMMUNITIES TOTAL	870	(390)	(402)	(78)	0	

* All 'Additional Drawdown Requests' not forecast as part of MTFS 24-28 are subject to review and are yet to be approved.

Table 8 - Highways and Transport Committee

Reserve Account	Opening Balance 1 Apr 24 £000	Transfers to General Fund £000	Forecast Movement in Reserves £000	Additional Drawdown Requests £000	Forecast Closing Bal 31 Mar 25 £000	Notes
Highways and Infrastructure						
HS2	385	(185)	(200)	0	0	To support the Council's committed costs in relation to Government's cessation of the HS2 rail network in borough.
Flood Recovery Works	400	0	(200)	(200)	0	To help the service manage risks such as the impact of adverse weather, specifically flooding or extensive periods where winter maintenance is required.
Highways Procurement Project	104	(20)	(15)	(69)	0	To finance the development of the next Highway Service Contract. Depot mobilisation costs, split over 7 years from start of contract in 2018.
LEP-Local Transport Body	19	0	0	(19)	0	Contribution to LEP transport studies/consultancy. Ongoing working around Transport Legacy issues.
HIGHWAYS AND TRANSPORT TOTAL	908	(205)	(415)	(288)	0	

* All 'Additional Drawdown Requests' not forecast as part of MTFS 24-28 are subject to review and are yet to be approved.