

Environment and Communities Committee

Agenda

Date:	Thursday, 25th September, 2025
Time:	5.30 pm
Venue:	The Capesthorne Room - Town Hall, Macclesfield, SK10 1EA

The agenda is divided into 2 parts. Part 1 is taken in the presence of the public and press. Part 2 items will be considered in the absence of the public and press for the reasons indicated on the agenda and at the foot of each report.

It should be noted that Part 1 items of Cheshire East Council decision making meetings are audio recorded and the recordings will be uploaded to the Council's website

PART 1 – MATTERS TO BE CONSIDERED WITH THE PUBLIC AND PRESS PRESENT

1. **Apologies for Absence**

To note any apologies for absence from Members.

2. **Declarations of Interest**

To provide an opportunity for Members and Officers to declare any disclosable pecuniary interests, other registerable interests, and non-registerable interests in any item on the agenda.

3. **Minutes of Previous Meeting** (Pages 3 - 10)

To approve as a correct record the minutes of the previous meeting held on 5 June 2025.

For requests for further information

Contact: Frances Handley

E-Mail: CheshireEastDemocraticServices@cheshireeast.gov.uk

4. **Public Speaking/Open Session**

In accordance with paragraph 2.24 of the Council's Committee Procedure Rules and Appendix on Public Speaking, set out in the [Constitution](#), a total period of 15 minutes is allocated for members of the public to put questions to the committee on any matter relating to this agenda. Each member of the public will be allowed up to two minutes each to speak, and the Chair will have discretion to vary this where they consider it appropriate.

Members of the public wishing to speak are required to provide notice of this at least three clear working days' in advance of the meeting.

Petitions - To receive any petitions which have met the criteria - [Petitions Scheme Criteria](#) and falls within the remit of the Committee. Petition organisers will be allowed up to three minutes to speak.

5. **First Financial Review of 2025/26** (Pages 11 - 82)

To receive a report on the First Financial Review and Performance Position of 2025/26, including progress on policy proposals and material variances from the MTFS and (if necessary) approve Supplementary Estimates and Virements.

6. **Bereavement Services Policy Amendments** (Pages 83 - 126)

To consider the report to amend policy relating to pre purchase of graves following spend review recommendations, a policy on how the Council monitors and makes safe historic memorials and proposals relating to implementation of the Cemetery Regulation.

7. **Refuse Collections - Update**

To receive a verbal update.

8. **Work Programme** (Pages 127 - 130)

To consider the Work Programme and determine any required amendments.

Membership: Councillors L Braithwaite, M Brooks, D Clark, M Houston, D Jefferay (Chair), A Moran, H Moss, B Posnett, H Seddon (Vice-Chair), L Smetham, M Warren and H Whitaker

CHESHIRE EAST COUNCIL

Minutes of a meeting of the **Environment and Communities Committee**
held on Thursday, 5th June, 2025 in The Capesthorne Room - Town Hall,
Macclesfield SK10 1EA

PRESENT

Councillor D Jefferay (Chair)
Councillor H Seddon (Vice-Chair)

Councillors L Braithwaite, D Clark, T Dean, H Moss, B Posnett, L Smetham,
M Warren, H Whitaker, A Burton and A Coiley

OFFICERS IN ATTENDANCE

Chris Allman, Director of Planning and Environment
Ralph Kemp, Head of Environmental Services
Steve Reading, Finance Manager (Place & Corporate Services)
James Thomas, Principal Solicitor
Laura Woodrow-Hirst, ASB and Community Enforcement Manager
Rachel Zammit, Health Promotion and Improvement Manager
Sam Jones, Democratic Services Officer
Frances Handley, Democratic Services Officer

1 APOLOGIES FOR ABSENCE

Apologies were received from Councillors M Brooks and M Houston, A Moran. Councillors A Burton and A Coiley were present as a substitutes.

2 DECLARATIONS OF INTEREST

In the interests of openness and transparency, the following Declarations of Interest were made:

In relation to Item 6, Councillor Liz Braithwaite stated that she was a Ward Councillor for the area mentioned within the report.

3 MINUTES OF PREVIOUS MEETING

The Committee raised concerns regarding a written response from the previous meeting. The response was published and circulated to Committee Members on 2 June 2025. The published responses can be found on the link below;

[Written responses to questions raised in Environment and Communities Committee PDF 150 KB](#)

RESOLVED:

That the minutes of the meeting held on 27 March 2025 be approved as a correct record and signed by the Chair.

4 PUBLIC SPEAKING/OPEN SESSION

David Mayer addressed the committee in relation to agenda item 7, as a member of Global Justice Macclesfield. Mr Mayer stated that a motion had been submitted to Full Council about this by Cllr Sam Corcoran, the Environment and Climate Change Champion. Mr Mayer stated that a large proportion of the UK support the government's net zero target and asked the committee to endorse the Fossil Fuel Non-Proliferation Treaty.

Mr Mayer stated that the Fossil Fuel Non-Proliferation Treaty was based on Atomic Weapons Non-Proliferation Treaty, which had been agreed and endorsed by about 180 countries and had been largely successful.

Mr Mayer stated that the Fossil Fuel Non-Proliferation Treaty complimented Cheshire East Council's plans to become a carbon neutral council by 2030, and a carbon neutral borough by 2045. Mr Mayer said that supporting this Treaty would assist poorer countries which were already affected by climate change, and regions within the UK which were also dealing with the increasing impact of extreme weather events.

Mr Mayer stated that The Fossil Fuel Non-Proliferation Treaty Initiative was a global effort to foster international cooperation to accelerate a transition to renewable energy for everyone and to end the expansion of coal, oil and gas, and equitably phase out existing production. Mr Mayer stated that many cities (including, London, Birmingham, Manchester and Glasgow), local authorities, world bodies, and so far 16 countries had already endorsed the Treaty. Mr Mayer said that by signing up to the Treaty the Council were not being requested to spend any more money, but add its support to the treaty which, in his view, was the best chance to limit global warming to a manageable level.

5 FINAL OUTTURN 2024/25

The Committee considered the report which provided members with an overview of the Cheshire East Council final outturn for the financial year 2024/25. Members were asked to consider the financial performance of the Council. The report also proposed treatment of year end balances that reflected risks identified in the Medium Term Financial Strategy which was approved by Council on 26 February 2025.

The supplementary agenda provided a revised version of the report which was considered.

The Committee raised concerns of the overspend of other service areas and asked what actions were being taken to address this. It was also asked what the plans were to recover the debts owed to the Council in relation to the Environment and Communities Committee.

The Committee were updated that the necessary actions were being taken to reduce the amount of overspend and explained that there is still a national issue and awaiting further updates. Officers stated that the Council has a successful approach to debt recovery and would endeavour to ensure that all monies owed to the council were paid. Officers committed to providing further details of what is included for Environment and Communities.

The Committee raised concerns over capital expenditure in relation to a variance of 59%, and queried the general reserves being used, and asked what the difference between the interest that would be paid on the exceptional financial support, and the interest that could be gained on having it in the reserve account. Officers committed to providing a written response.

Members commended Cheshire East finance staff for their work and dedication.

RESOLVED (by majority):

The Environment and Communities Committee

1. Note the overall financial performance of the Council in the 2024/25 financial year, as contained within the report, as follows:

- a) A Net Revenue Overspend of £17.6m against a revised budget of £365.8m (4.8% variance) funded by conditional Exceptional Financial Support (Capitalisation Direction) via borrowing.
- b) General Reserves closing balance of £6.3m.
- c) Capital Spending of £88.4m against an approved programme of £215.8m (59% variance).

2. Note the contents of Annex 1.

3. Approve the Supplementary Capital Estimates (SCE) and Capital Virements between £500,000 and £1,000,000 in accordance with Financial Procedure Rules for the following Committee's as detailed in Annex 1, Section 5, Table 4

4. Approve the new Reserves in the Reserves Section (Annex 1, Section 5, Table 1) which includes proposed movements to reserves

6 MACCLESFIELD TOWN CENTRE PUBLIC SPACES PROTECTION ORDER (PSPO) RENEWAL

The committee considered a report concerning the extension of an existing Public Spaces Protection Order (PSPO) under section 60(2) of the Anti Social Behaviour, Crime and Policing Act 2014 (the ASB Act) for Macclesfield Town Centre.

Cllr Ashely Farrall addressed the committee as a visiting member as a Ward Councillor for Macclesfield Central speaking on behalf of residents of the town centre. Councillor Farrell stated that he fully supported the extension of the Macclesfield Town Centre PSPO, and that the current PSPO had been a valuable and effective tool since its implementation in July 2022. Cllr Ashely Farrall stated that it was a result of close collaboration between Cheshire East Council, Cheshire Police and local stakeholders, who at the time were responding to a real need that residents and businesses were constantly reporting issues of alcohol fuelled disorder, causing alarm or intimidation and a general decline in the public environment, and intervention was needed. Cllr Ashely Farrall stated that the PSPO has delivered results and that Anti-Social Behaviour (ASB) had dropped by 65%, alcohol related incidents had more than halved and that in the year to March 2025, only two alcohol related ASB incidents had been reported. Councillor Ashley Farrell stated that they were not just statistics, but this represented real improvements to the people who live, work and visit the town centre on a daily basis. Cllr Ashely Farrall noted that the orders could be used proportionately and sensitively, and no fixed penalty notices had been issued under the order, and it was not a tool for criminalising vulnerable individuals; it was a mechanism for early, calm and preventative action that empowered officers to step in before behaviour escalated. Cllr Ashely Farrall repeated that the order should not, and would not, be used to criminalise people experiencing homelessness in the town.

Cllr Ashely Farrall stated that during the recent consultation, 84% of respondents supported extending the PSPO and residents said that the town centre felt safer and more inviting as a result. Cllr Ashely Farrall said that the signage and public engagement made it clear what was expected, and what the consequences of non compliance were. As a ward councillor, Councillor Farrell stated he would continue to work with officers and the community to ensure it remained effective and fair and that this not only built trust with enforcement teams, but in the Council's ability to listen and act, and urged the committee to approve the extension of the PSPO until 2028.

Members welcomed the recommendations and were in support of the recommendations to extend the order and queried whether the defined area could be changed in the duration of 3 years if the evidence suggests that it should be.

The committee were updated that the geographical area could be varied or changed however any changes or variation on a public space protection order would have to go through public consultation and to be reviewed and brought back to the committee to make the decision and would require a considerable amount of work.

RESOLVED (unanimously):

The Environment and Communities Committee;

1. Approve the proposed extension of the PSPO as provided in Appendix C with a commencement date of 18th July 2025 for a duration of 3 years (expiring at midnight on 17th July 2028)

7 NOTICE OF MOTION: FOSSIL FUEL NON-PROLIFERATION TREATY

The committee considered a report which set out the proposed response from Cheshire East Council to a Notice of Motion from the Full Council Meeting of 11th December 2024 which concerned the Fossil Fuel Non-Proliferation Treaty.

Councillor Sam Corcoran addressed the committee as a visiting member as proposer of the Notice of Motion. Councillor Sam Corcoran stated that the Notice of Motion was to note that the scientific consensus was clear, that fossil fuels are primarily responsible for accelerating global climate change and encouraged Members to view the NASA website which showed graphs of carbon dioxide in the atmosphere increasing from under 320 parts per million in 1970 to over 420 parts per million today. Councillor Sam Corcoran stated that it was not just the statistical evidence, but the scientific explanation that carbon dioxide acted like a blanket, keeping in the energy from the sun, so the more carbon dioxide in the atmosphere, the hotter the planet would get, as a result of burning fossil fuels. Councillor Sam Corcoran also noted that the reliance on fossil fuels posed a risk to public health.

Councillor Sam Corcoran stated that the economic opportunities of the transition to clean energy were large. Councillor Corcoran recommended Members read the Director of Public Health's 2024 annual report. Councillor Sam Corcoran stated that it was inevitable that the health well-being and livelihoods of people in Cheshire East and across the UK would continue to be put to greater risk with the continued use of fossil fuels. Councillor Corcoran stated that, as the Chair of the Warrington, Sustainable and Inclusive Growth Commission, there was an opportunity to be at the forefront of new low carbon technologies. Councillor Corcoran thanked the officers for their report, and highlighted that there were no financial implications and no risks to Cheshire East Council in signing up, that the motion was in line with an existing policy, and that supporting this motion should be a political decision taken by Members and not officers. Councillor Sam Corcoran stated that climate change was a global problem and appreciated what Cheshire East do and asked that everyone engaged and supported the motion.

The Committee questioned what the outcome of approving the motion would be, and what mechanisms Cheshire East would have to support the motion. Officers noted that the motion was aimed at central government to encourage them to address the wider issues.

The Committee debated the recommendations and felt that there was a lack of clarity. It was therefore proposed, seconded and subsequently carried unanimously that:

An amendment to recommendation 2 was proposed by Councillor Clark, seconded by Councillor Seddon and carried unanimously:

The Environment and Communities Committee:

1. Note the Notice of Motion
2. *Endorse the motion as presented*

Members requested that the recommendations were voted on individually.

RESOLVED (by majority):

The Environment and Communities Committee:

1. Note the Notice of Motion

RESOLVED (by majority):

The Environment and Communities Committee:

2. Endorse the motion as presented

Councillor Hayley Whittaker left the meeting at 11.30am at the end of the Item 7 and did not return

8 BRIGHTON PLUS HELSINKI DECLARATION - A COMMITMENT TO ACHIEVE GENDER EQUALITY IN SPORT AND PHYSICAL ACTIVITY

The committee considered the report which sought approval for Cheshire East Council to become a signatory to the Brighton Plus Helsinki Declaration, an international treaty which signified a commitment to achieving gender equality in sport and physical activity.

The Committee noted that the report was in relation to demonstrating a commitment to achieving gender equality and any related activity would need to ensure compliance with the legal definition as set out in the report under the Equalities Act 2010. The committee noted that being a signatory of the declaration may be beneficial in securing external funding bids in the future.

The Committee were in support of the report and were interested to see how this would be beneficial to communities. It was noted that signing up to the declaration would be complementary to existing work being undertaken by the council in terms of physical activity and healthy weight, and would be complementary to the Councils ambitions.

RESOLVED (unanimously)

That the Environment and Communities Committee:

1. Agrees to Cheshire East Council signing The Brighton Plus Helsinki Declaration.

2. Delegates to The Director of Public Health authority to make all necessary arrangements for the signing of the Declaration to take place.

9 **APPOINTMENTS TO SUB-COMMITTEES, WORKING GROUPS, JOINT COMMITTEES AND BOARDS**

The committee considered the report which sought approval from the Environment and Communities Committee to appoint the bodies referred to in the report and to nominate members to them.

The annual report was presented which all Service Committees receive respective to their sub-committees and working groups. The committee were asked to make appointments as follows:

- **Local Plan Member Reference Group.** Made up of seven members: three Conservative, three Labour and one Independent. Political balance rules have been applied and received the following nominations;

Conservative nominations for Councillors Gardiner, Dean and Edgar
Labour nominations for Councillors Braithwaite, Chapman and Crane
Independent nomination for Councillor Jefferay

- **Carbon Steering Group.** Made up of representatives from each of the following committees: Environment and Communities, Children and Families, Adults and Health, Highways and Transport and Economy and Growth with the overall membership being approximately six, however no political balance rules have been applied to this group. Nominations were received as follows:

Environment and Communities rep: Councillor D Jefferay, Councillor T Dean

Adults and Health Rep : Councillor S Corcoran

Children and Families : Councillor Laura Crane

Economy and Growth : **TBC**

Highways and Transport : **TBC**

Where nominations had been put forward, the committee were asked to approve these nominations as set out, as recommendation 1 of this report, and for any positions which are yet to be filled, nominations should be submitted to the Head of Democratic Services, Brian Reed, as recommendation 2 of this report.

RESOLVED (unanimously)

That the Environment and Communities Committee

1. Appoints the sub-committees, working groups, panels, boards and joint committees for 2025-26, and the member appointments to them, as set out within the report.
2. Where appropriate, agrees to submit member nominations to the bodies below to the Head of Democratic Services.

10 WORK PROGRAMME

The committee considered the Work Programme, the following was noted:

- Members were requested to contact Officers with specific enforcement cases which they requested an update on.
- It was agreed to add a briefing on mobile waste service to the Work Programme
- It was agreed to provide an update to the Committee on the Cleaner Crewe Project
- It was agreed for Members to receive a briefing around the changes to bin collections and food waste
- It was agreed for Members to receive a briefing on the structure within the directorate as result of the ANSA and Orbitas services coming back to the Council at the next Committee meeting in September
- It was noted that Officers would provide an update on the Strategic Leisure Review as soon as possible
- It was noted that the September meeting would be a twilight meeting with a start time of 5.30pm

The meeting commenced at 10.30am and concluded at 11.54am

Councillor D Jefferay (Chair)

OPEN.

Environment and Communities Committee

Thursday, 25 September 2025

First Financial Review of 2025/26

Report of: Executive Director of Resources, Section 151 Officer

Report Reference No: EC/05/25-26

Ward(s) Affected: Not applicable

For Decision or Scrutiny: Both

Purpose of Report

- 1 This report provides the current forecast outturn for the financial year 2025/26 based on our income, expenditure and known commitments as at the end of June 2025. It also identifies actions that are being taken to address adverse variances to urgently address our financial sustainability.
- 2 The report provides the forecast outturn for all services, to provide Members with contextual information on the position for the whole Council. Members are asked to focus their scrutiny on the forecasts and supporting information relating to services within the remit of the Committee whilst understanding the overall context.
- 3 The report highlights any changes and external pressures that are impacting the Council since setting the budget in February 2025.
- 4 As set out in previous Financial Reviews, the requirement to continue to identify further actions to bring the Council back to a position where we are living within our means remains, and it will be important that these actions are closely monitored, and appropriate action taken to manage our resources. This report includes information on the actions that are currently underway.
- 5 Reporting the financial forecast outturn at this stage, and in this format, supports the Council's vision of being an effective and enabling Council as set out in the Cheshire East Plan 2025-2029.

- 6 The report also requests member approval for amendments to the Council's budget in line with authorisation levels within the Constitution.
- 7 The full report to Finance Sub Committee on 10 September 2025 includes additional information on debt, Council Tax and Business Rates collection, Treasury Management and Prudential Indicators. The report can be found here: [Finance Sub Committee meeting 10/9/2025](#)

Executive Summary

- 8 This is the First Financial Review monitoring report (FR1), showing the forecast outturn position for the 2025/26 financial year.
- 9 The report provides the current forecast outturn position for the revenue budget, capital budget and Dedicated Schools Grant (DSG) for the financial year 2025/26 based on our income, expenditure and known commitments as at the end of June 2025.
- 10 The First Financial Review (FR1) forecast revenue outturn is an **adverse variance of £3.1m** (after the application of planned use of conditional Exceptional Financial Support **£25.3m** as set out in the approved budget in February 2025). Further details are shown in **Table 1** in paragraph 23.
- 11 All Directorates continue to work on mitigation plans to improve the overall forecast overspend position and in doing so, are highlighting any risks associated with mitigations currently reflected in the reported £3.1m overspend.
- 12 The value of additional mitigation plans not yet reflected as delivered at FR1 are estimated at £2.8m, giving a potential improved overall forecast of £0.3m overspend. However, should the current mitigations included in the FR1 forecast not materialise, alongside further risks identified, then the forecast overspend position could increase to £18.7m adverse. Further updates will be provided at FR2.
- 13 Each Directorate have plans underway to deliver approved budget changes (growth and savings) identified as part of the 2025/26 approved budget per MTFS line – see paragraph 31 below and **Annex 1, Section 2** of the report.
- 14 The opening DSG deficit is £112.1m with an in-year projected movement of £33.5m to forecast a year end deficit of £145.6m – refer to paragraphs 40-42 for further details. Further reporting on the DSG Management Plan is being taken to the next Children's and Families Committee which outlines the plan to stabilise the DSG and start reducing the deficit.

- 15 The capital programme for the current year is forecasting expenditure of £205.5m in year, an underspend of £3m against a budget of £208.4m at Outturn. This is an increase against the approved MTFS budget of £173m due to increases in Supplementary Capital Estimates (SCEs) of £22.3m as well as some reprofiling of projects.
- 16 The overall forecast revenue overspend of £3.1m remains a significant financial challenge for the Council when considered in addition to the planned use of Exceptional Financial Support (EFS) of £25.3m. Reserves at out-turn were £29.4m, being £6.3m of General Fund Reserves and £23.1m of Earmarked Reserves. A planned net use of Earmarked Reserves and the General Fund Reserve is forecast at £3.3m leaving £26.1m total available reserves. The Council's level of reserves is therefore insufficient to cover the current forecast revenue outturn for the year without further action. Further details are also available in the following Annexes to the main report.

Annex 1: Detailed First Financial Review 2025/26

- **Section 1** 2025/26 Forecast Outturn
- **Section 2** 2025/26 Directorate Revenue Commentary and update on 2025/26 Approved Budget Change Items
- **Section 3** Revenue Grants for approval
- **Section 4** Capital
- **Section 5** Reserves

17 Annex 2: Detailed Capital Programme 2025/26

RECOMMENDATIONS

The Environment and Communities Committee to:

1. Review the factors leading to a forecast adverse Net Revenue financial pressure of £3.1m against a revised budget of £440.5m (0.7%). To scrutinise the contents of **Annex 1, Section 2** and review progress on the delivery of the MTFS approved budget policy change items, the RAG ratings and latest forecasts, and to understand the actions to be taken to address any adverse variances from the approved budget.

2. Review the in-year forecast capital spending of £205.5m against an increased capital budget of £208.5m. This was adjusted at outturn following an approved MTFS budget of £173m.
3. Note that Council will be asked to approve the Supplementary Revenue Estimate Request for Allocation of Additional Grant Funding over £1,000,000 as per **Annex 1, Section 3, Table 1**.
4. Approve the Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding over £500,000 and up to £1,000,000 as per **Annex 1, Section 3, Table 2**.
5. Note the available reserves position as per **Annex 1, Section 5**.

Background

- 18 The Council operates a financial cycle of planning, review, management and reporting. This report ensures that we review where we are and provide a forecast outturn position for the 2025/26 financial year, whilst also identifying the actions that need to be taken to manage our overall resources. The information in this report also supports planning for next year's budget by identifying issues that may have medium term impacts.
- 19 The Council set its 2025/26 annual budget in February 2025. The budget was balanced, as required by statute, with planned use of EFS, by way of a capitalisation direction, totalling £25.3m, plus £24.3m of transformation savings to achieve in year, and included important assumptions about spending in the year. The budget is part of the Medium-Term Financial Strategy (MTFS) 2025 to 2029.
- 20 This single view of the financial picture of the Council provides the overall financial context.
- 21 The management structure of the Council is organised into the following directorates:
 - Adults, Health and Integration
 - Children's Services
 - Place
 - Resources
 - Chief Executive's Office
 - Governance, Compliance and Monitoring

- 22 The Council's reporting structure provides forecasts of a potential year-end outturn within each directorate during the year, as well as highlighting activity carried out in support of each outcome contained within the Cheshire East Plan. Budget holders are responsible for ensuring they manage their resources in line with the objectives of the Council and within the approved budget.
- 23 For the purposes of each committee, these directorate budgets are aligned to a specific committee and the appendices to this report provide information at a level that should enable the committee to scrutinise the causes of any variations in budget and appropriate actions needed to bring the Council back into line in terms of managing its resources.

2025/26 Revenue Outturn – Financial Review 1 (FR1)

- 24 Overall, the First Financial Review (FR1) forecast revenue outturn is an **adverse variance of £3.1m** (after the application of planned use of conditional Exceptional Financial Support **£25.3m** as set out in the approved budget in February 2025). Further details are shown in **Table 1 below**.

Table 1 2025/26 FR1	Revised Budget £m	Forecast Outturn £m	Forecast Variance £m
Service Committee			
Adults and Health	167.257	166.962	(0.295)
Children and Families	97.352	106.350	8.998
Corporate Policy	43.671	43.734	0.062
Corporate Policy- Cross Transformation	(13.452)	(3.821)	9.631
Economy Growth	28.741	26.456	(2.285)
Environment and Communities	43.670	41.125	(2.545)
Highways and Transport	17.151	17.265	0.114
Total Service Budgets	384.390	398.071	13.681
Finance Sub:			
Central Budgets	56.068	45.535	(10.533)
Funding	(415.197)	(415.197)	-
Total Finance Sub	(359.129)	(369.662)	(10.533)
Exceptional Financial Support	(25.261)	(25.261)	-
TOTAL	0.0	3.147	3.147

- 25 All Directorates continue to work on mitigation plans to improve the overall forecast overspend position and in doing so, are highlighting any

risks associated with mitigations currently reflected in the reported £3.1m overspend.

- 26 The value of additional mitigation plans not yet reflected as delivered at FR1 are estimated at £2.8m, giving a potential improved overall forecast of £0.3m overspend (see Optimistic forecast Table 2). However, should the current mitigations included in £3.1m FR1 forecast not materialise, then the pessimistic forecast position could increase to £18.7m (see Table 3). Further updates will be provided at FR2.

27 **Table 2 Optimistic position**

Table 2 – Optimistic position 2025/26 FR1	Revised Budget £m	Forecast Outturn £m	Forecast Variance £m
Service Committee			
Adults and Health	167.257	166.562	(0.695)
Children and Families	97.352	105.050	7.698
Corporate Policy	43.671	43.734	0.062
Corporate Policy- Cross Transformation	(13.452)	(3.821)	9.631
Economy Growth	28.741	26.456	(2.285)
Environment and Communities	43.670	40.125	(3.545)
Highways and Transport	17.151	17.265	0.114
Total Service Budgets	384.390	395.371	10.980
Finance Sub:			
Central Budgets	56.068	45.400	(10.668)
Funding	(415.197)	(415.197)	-
Total Finance Sub	(359.129)	(369.797)	(10.668)
Exceptional Financial Support	(25.261)	(25.261)	-
TOTAL	0.0	0.313	0.313

28 **Table 3 Pessimistic position**

Table 3 – Pessimistic position 2025/26 FR1	Revised Budget (NET) £m	Forecast Outturn £m	Forecast Variance £m
Service Committee			
Adults and Health	167.257	171.862	4.605
Children and Families	97.352	108.050	10.698
Corporate Policy	43.671	43.734	0.062
Corporate Policy- Cross Transformation	(13.452)	(0.821)	12.631
Economy Growth	28.741	26.456	(2.285)
Environment and Communities	43.670	41.525	(2.145)
Highways and Transport	17.151	17.265	0.114
Total Service Budgets	384.390	408.071	23.681
Finance Sub:			
Central Budgets	56.068	51.083	(4.985)
Funding	(415.197)	(415.197)	-
Total Finance Sub	(359.129)	(364.114)	(4.985)
Exceptional Financial Support	(25.261)	(25.261)	-
TOTAL	0.0	18.696	18.696

- 29 As indicated above in Table 1, the forecast overspend of £3.1m remains a significant financial challenge for the Council when considered in addition to the planned use of EFS of £25.3m. Reserves levels are insufficient to cover this level of overspending and should not be used as an alternative to undelivered savings or management actions to constrain and contain in-year pressures. Any drawdown in year to fund unmitigated pressures is not a sustainable approach and will take the Council further into financial distress.
- 30 The key areas causing an overspend at FR1 include a projected overspend of £9.0m within Children and Families, this is largely due to increased costs of placements (£6.4m adverse) and staffing (£2.2m). A shortfall of £9.7m is forecast against in-year cross-directorate Transformation savings, details of all Transformation related savings can be found in paragraphs 47-50 below.
- 31 Offsetting these pressures, there is a favourable variance of £4.7m within the Place Directorate due to vacancy management and various one-off income items expected in year. The contingency budget is contributing a

further £7.2m to the overspend position (including the use of £1.6m to cover the pay inflation pressure), whilst interest and Minimum Revenue Provision (MRP) are forecast to be £3.3m under budget due to lower than expected borrowing, increased levels of investment and slippage in the capital programme. More detailed narrative explanations of variances are included in Section 2 of Annex 1.

Overall mitigations planned to manage pressures

- 32 Work is underway across all Services to look at mitigating actions which can be taken to reduce the forecast position in-year, some of the actions below have contributed to date or are being considered:
- Line-by-line reviews of all budgets to further identify immediately any underspends and/or additional funding.
 - Actively manage vacancies, particularly agency usage and reduce any overspends on staffing as soon as possible.
 - Review the borrowing elements of the capital programme to minimise the minimum revenue provision and interest payable.
 - Review of capital receipts available and potential surplus assets that can be sold (for best consideration).
 - Children & Families – reviewing costs of placements, establishment reviews, Reunification of children, and Work on Edge of Care Service proposals to identify early intervention and cost reduction.
 - Place Services – mitigations in year through further vacancy management, reducing expenditure and maximising funding opportunities.
 - Corporate – Vacancy management.
 - Finance Sub – potential further bad debt reviews generating one-off in year contributions to assist in reducing the in year overspend and review/reset process moving forward.
 - Contingency Budget - the remaining balance of £5.7m (after general pay inflation pressure of £1.6m) has been released from Contingency to support the overall Council over commitment.

Capital Programme

- 33 The MTFS budget of £173m was set at Full Council in February 2025. Following that approval, and the completion of the outturn position of 2024/25, the MTFS position was increased to £208.4m. This was driven

by increases in Supplementary Capital Estimates (SCEs) of £22.3m as well as some reprofiling of projects.

- 34 The FR1 forecast position for capital spending for 2025/26 indicates forecast capital expenditure of £205.5m against the revised MTFS budget of £208.4m, showing a small forecast underspend.
- 35 **Table 4 below** sets out the capital programme position for 2025/26 as at FR1:

Capital 2025/26	Actuals FR1	Forecast Spend	Funded by:					Total
			Government Grants	External Contributions	Revenue Contributions	Capital Receipts	Prudential Borrowing	
	£m	£m	£m	£m	£m	£m	£m	£m
Adults and Health	-	0.132	0.132	-	-	-	-	0.132
Children and Families	0.030	47.746	39.054	6.812	-	0.050	1.830	47.746
Corporate Policy	1.014	16.481	-	-	-	-	16.481	16.481
Economy & Growth	3.036	44.420	23.082	1.394	0.183	0.328	19.433	44.420
Environment & Communities	0.451	24.371	8.340	1.193	0.647	-	14.191	24.371
Highways & Transport	4.730	72.392	57.795	4.762	-	0.825	9.010	72.392
Total	9.261	205.542	128.403	14.161	0.830	1.203	60.945	205.542

- 36 Detailed Committee tables are set out in **Annex 2**.
- 37 A full update is being provided to the Capital Programme Board.
- 38 Changes to the capital programme will impact the capital financing budget in year through the costs of interest payable where borrowing is incurred. Minimum Revenue Provision (repayments for the capital borrowing) impacts in subsequent years once an asset has become operational. Therefore, reductions in borrowing achieved through capital programme budget changes, whether through delay, budget reduction or alternative sources of financing, will be reflected in the revenue position each year in the MTFS for 2025-29 and beyond.
- 39 The current Capital programme remains unaffordable and ongoing scrutiny of the capital programme will be undertaken by the Capital Programme Board.
- 40 The current forecast for achievable capital receipts in year is £1m at FR1 – in line with budget - however further receipts are in the pipeline and a further update will be provided at FR2. Any additional receipts above budget can be used to reduce revenue pressures from borrowing in year or could be used to assist with funding of transformation activity.

Dedicated School Grant

- 41 The key pressure on DSG relates to the high needs block where SEND service continues to see a significant increase in the number of pupils

with an Educational Health Care Plans (EHCPs), and the associated school placement costs. The deficit in 2024/25 was an improvement on the budget gap, the in-year pressure being £33.5m increasing the cumulative deficit balance to £112.1m with an additional £1.6m Early Years payback increasing the cumulative deficit to £113.7m.

- 42 The cumulative deficit is currently being managed by an accounting override, which has recently been extended until 2028, allowing it to be treated as an un-usable reserve. At this stage the position is not recoverable unless there are significant changes to funding, national policy and demand. The cumulative deficit position is adding to the pressures of the Council as borrowing is required to cover the cumulative deficit which results in annual interest costs of around £5.6m in 2024/25 with an estimated cost of £5.8m in 2025/26.
- 43 The updated DSG Management Plan in July 2025, which will be reported at Children and Families Committee in September 2025, reduces the growth rate of EHCP based on the lower in year deficit at the yearend outturn. The mitigated forecast for 2025/26 is £145.6m (in year position of a deficit of £32.1m) after including mitigations of £14.8m. This plan continues to reduce the previous planned mitigated deficit by 2031/32 from £236.7m to £205.4m.

Progress on delivery of the 2025/26 approved budget change items

- 44 Each Directorate have plans underway to deliver approved budget changes (growth and savings) identified as part of the 2025/26 approved budget per MTFS line – see **Annex 1, Section 2** of the report.
- 45 Table 5 presents a summary of the progress on the delivery of the 2025/26 approved budget change items. For items rated as Amber these are for items where there are risks and/or mitigating actions in place. For items rated as red these are for items where services are projecting an adverse variance and there is risk of in year non delivery/achievement. New mitigation items have also been included that have come forward since the approval of the MTFS to help the in-year position where identified.
- 46 The green and blue columns show budget change items that are either delivered or on track to be delivered or even exceed in some cases. However, there is also a pressure of £23.1m as shown in the red column that has a high risk of not being achieved within this financial year. There are new, in year mitigations of £8.9m, unrelated to the change item rows that have been identified to assist the outturn position. The table overleaf summarises the progress by Committee:

Table 5: Summary of the progress on the delivery of the 2025/26 approved budget change items:

Committee	Approved Change Budget £m	Forecast Outturn £m	Complete £m	Green £m	Amber £m	Red £m	EFS £m	Mitigate £m
Adults & Health	21.494	21.199	(0.737)	20.148	3.350	2.961		(4.523)
Children & Families	8.659	17.657	(0.487)	1.981	0.203	16.033		(0.073)
Corporate Policy	1.078	1.140	(0.726)	0.310	-	1.893		(0.337)
Corporate Policy Cross Transform	(13.452)	(3.821)	-	-	(1.446)	(2.375)		-
Economy & Growth	0.534	(1.751)	(1.009)	0.668	(0.148)	1.187		(2.449)
Env & Communities	(2.741)	(5.286)	(0.159)	(8.048)	0.401	3.324		(0.804)
Highways & Transport	1.061	1.175	0.161	1.667	(0.025)	0.124		(0.752)
Finance Sub - Central	35.294	24.761	16.681	8.080	-	-		-
Finance Sub - Funding	(26.666)	(26.666)	-	(26.666)	-	-		-
Exceptional Financial Support	(25.261)	(25.261)	-	-	-	-	(25.261)	-
TOTAL	-	3.147	13.724	(1.860)	2.335	23.147	(25.261)	(8.938)

47 A complete list of all approved budget change items, with progress noted against each item, can be found in **Annex 1, Section 2**.

Transformation Savings Update

48 The FR1 forecast outturn position against the approved Transformation budget changes for 2025/26 is outlined in Table 6 below:

Table 6 - Transformation Budget Saving	Saving included in Council's 2025/26 budget £m	Forecast Outturn position at FR1 £m	(Under)/Over £m
Access to Services & Corporate Core (Cross cutters including Digital/Workforce/3 rd Party Spend/Fees & Charges)	(13.452)	(3.821)	9.631
Service Delivery – Adults Social Care	(7.000)	(7.000)	-
Service Delivery – Children's	(3.788)	(1.368)	2.420
Service Delivery – Place	(0.175)	(0.175)	-
Total	(24.415)	(12.364)	12.051

49 The FR1 forecast outturn position against Access to services and Corporate Core projects is outlined below in Table 7:

Table 7 - Transformation Budget Saving	2025/26 Budget £m	2025/26 FR1 £m	2025/26 Variance £m
Digital Customer Enablement Invest	(0.750)	-	0.750
Digital Acceleration – Invest to Save	(0.600)	(0.200)	0.400
Digital Blueprint – Invest to Save	(4.000)	(1.000)	3.000
Fees and Charges	(0.750)	(0.821)	0.071
Third Party Spend	(3.000)	(0.625)	2.375
Target Operating Model (TOM)	(3.000)	(0.999)	2.001
Agency Staffing	(0.352)	(0.176)	0.176
Workforce Productivity	(1.000)	-	1.000
Total	(13.452)	(3.821)	9.631

- 50 Within the cross cutting Corporate Core Programme, the Fees and Charges project has reached agreement with relevant budget holders to deliver savings of £0.821m, which is £0.071m in excess of the £0.750m planned budget saving. Across the other cross cutting projects within the Corporate Core and Access to Services programmes, delays in agreeing business cases and associated savings mean that the anticipated full year savings can now no longer be delivered in 2025/26. Savings across the Workforce, Digital and Third Party spend projects for the remainder of the financial year are forecast at £3.0m against the budget saving of £12.7m. This forecast is based on a projection of delivery for each project, which collectively results in the achievement of approximately 24% of the 2025/26 budgeted savings.
- 51 The Adults Social Care Transformation programme is forecasting a shortfall of £2.7m against the four Transformation projects but this has been completely offset by in year mitigating actions, with maximisation of client income and management of vacancies the main contributors. The Children's Service Delivery programme is forecasting total savings of £0.5m against savings of £3.8m included in the 2025/26 budget. One off mitigating actions of £0.9m have been identified to date, to reduce the net shortfall to £2.4m.

Revenue Grants for Approval

- 52 Approvals for Supplementary Revenue Estimates for allocation of additional grant funding are detailed in **Annex 1, Section 3**.

Reserves Position

- 53 On 1 April 2025, Earmarked Reserves totalled £23.1m and the General Fund Reserve Balance totalled £6.3m. Of the total earmarked reserves, £3.3m (11.2%) will be spent in 2025/26, on supporting the revenue budget for 2025/26.
- 54 Table 8 below shows the position on reserves forecast level of Earmarked and General reserves by the end of 2025/26.
- 55 As set out in the 2025/26 Budget/MTFS approved in February 2025, the overall level of reserves held by the Council remains insufficient.

Table 8: Total Reserves

Table 8 Earmarked Reserves	Balance at 1 April 2025	Drawdowns to Support Service Expenditure	Additional Contributions to Reserves	Balance Forecast at 31 March 2026
	£m	£m	£m	£m
Earmarked Reserves	(23.114)	14.888	(11.341)	(19.567)
General Fund Reserve	(6.299)	0	(0.186)	(6.485)
Total Usable Reserves	(29.413)	14.888	(11.527)	(26.052)

- 56 The Council is currently forecast to have £26.1m of earmarked reserves at the end of the financial year 2025/26. Of this £3.0m can be considered ringfenced, with specific conditions limiting their use.
- 57 A full list of all earmarked reserves per Committee can be found in **Annex 1, Section 5**.

Consultation and Engagement

- 58 As part of the budget setting process the Pre-Budget engagement process provided an opportunity for interested parties to review and comment on the Council's Budget principles.

Reasons for Recommendations

- 59 The overall process for managing the Council's resources focuses on value for money, good governance and stewardship. The budget and policy framework sets out rules for managing the Council's financial affairs and contains the financial limits that apply in various parts of the Constitution. As part of sound financial management and to comply with

the constitution any changes to the budgets agreed by Council in the MTFS require approval in line with the financial limits within the Finance Procedure Rules.

- 60 This report provides strong links between the Council's statutory reporting requirements and the in-year monitoring and management processes for financial and non-financial management of resources.

Other Options Considered

- 61 None. This report is important to ensure Members of the Committee are sighted on the financial pressure the Council is facing and the activity to date to try and mitigate this issue, and are given an opportunity to scrutinise this activity and identify any further actions that could be taken to learn to live within our means Do nothing. Impact – Members are not updated on the financial position of the Council. Risks – Not abiding by the Constitution to provide regular reports.

Implications and Comments

Monitoring Officer/Legal/Governance

- 62 The Council must set the budget in accordance with the provisions of the Local Government Finance Act 1992 and approval of a balanced budget each year is a statutory responsibility. Sections 25 to 29 of the Local Government Act 2003 impose duties on the Council in relation to how it sets and monitors its budget and require the Council to make prudent allowance for the risk and uncertainties in its budget and regularly monitor its finances during the year. The legislation leaves discretion to the Council about the allowances to be made and action to be taken.
- 63 The provisions of section 25 of the Local Government Act 2003, require that, when the Council is making the calculation of its budget requirement, it must have regard to the report of the chief finance (s.151) officer as to the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves.
- 64 The Council should therefore have robust processes in place so that it can meet statutory requirements and fulfil its fiduciary duty. It must ensure that all available resources are directed towards the delivery of statutory functions, savings and efficiency plans. Local authorities are creatures of statute and are regulated through the legislative regime and whilst they have in more recent times been given a general power of competence, this must operate within that regime. Within the statutory framework there are specific obligations placed upon a local authority to support communities. These duties encompass general and specific duties and there is often significant local discretion in respect of how

those services or duties are discharged. These will need to be assessed and advised on as each circumstance is considered.

- 65 The financial position of the Council must therefore be closely monitored, and Members must satisfy themselves that sufficient mechanisms are in place to ensure both that savings are delivered and that new expenditure is contained within the available resources. Accordingly, any proposals put forward must identify the realistic measures and mechanisms to produce those savings or alternative mitigations.
- 66 This report provides an update on progress for 2025/26 for all services.
- 67 It also provides updates and comments regarding the Council's use of Exceptional Financial Support under The Levelling-up and Regeneration Act 2023 which inserted an amended Section 12A as a trigger event within the Local Government Act 2003, in relation to capital finance risk management. The legislation also provides for risk mitigation directions to be given to the Council which limit the ability to undertake certain financial action. The limitations are based on identified risk thresholds.

Section 151 Officer/Finance

- 68 The Council's financial resources are agreed by Council and aligned to the achievement of stated outcomes for local residents and communities. Monitoring and managing performance helps to ensure that resources are used effectively, and that business planning and financial decision making are made in the right context.
- 69 Reserve levels are agreed, by Council, in February each year and are based on a risk assessment that considers the financial challenges facing the Council. If spending associated with in-year delivery of services is not contained within original forecasts for such activity it may be necessary to vire funds from reserves.
- 70 The unplanned use of financial reserves could require the Council to deliver a greater level of future savings to replenish reserve balances and / or revise the level of risks associated with the development of the Reserves Strategy in future.
- 71 As part of the process to produce this report, senior officers review expenditure and income across all services to support the development of mitigation plans that will return the outturn to a balanced position at year-end.
- 72 Forecasts contained within this review provide important information in the process of developing the Medium-Term Financial Strategy. Analysis

of variances during the year will identify whether such performance is likely to continue, and this enables more robust estimates to be established.

73 The risk associated with the scale of these challenges is that the Council could act illegally, triggering the requirement for a s.114 report from the Chief Financial Officer. Illegal behaviour in this context could materialise from two distinct sources:

1. Spending decisions could be made that exceed the available resources of the Council. This would unbalance the budget, which is unlawful.
2. Spending decisions to restrict or hide pressures could be made that avoid an immediate deficit, but in fact are based on unlawful activity.

74 The consequences of the Council undermining a budget with illegal activity, or planned illegal activity, is the requirement to issue a s.114 report. Under these circumstances statutory services will continue and existing contracts and commitments must be honoured. But any spending that is not essential or which can be postponed must not take place.

75 Further consequences would be highly likely and could include the appointment of Commissioners from the MHCLG, and potential restrictions on the decision-making powers of local leaders.

Human Resources

76 This report is a backward look at Council activities at outturn and states the year end position. Any HR implications that arise from activities funded by the budgets that this report deals with will be dealt within the individual reports to Members or Officer Decision Records to which they relate.

Risk Management

77 Financial risks are assessed and reported on a regular basis, and remedial action taken if required. Risks associated with the achievement of the 2024/25 budget and the level of general reserves were factored into the 2025/26 financial scenario, budget, and reserves strategy.

Impact on other Committees

78 All Committees will receive this financial update report.

Policy

- 79 This report is a backward look at Council activities and predicts the year-end position. It supports the Council's vision of being an effective and enabling Council as set out in the Cheshire East Plan 2025-2029
- 80 The forecast outturn position, ongoing considerations for future years, and the impact on general reserves will be fed into the assumptions underpinning the 2026 to 2030 Medium-Term Financial Strategy.
- 81 The approval of supplementary estimates and virements are governed by the Finance Procedure Rules section of the Constitution.

Equality, Diversity and Inclusion

- 82 Any equality implications that arise from activities funded by the budgets that this report deals with will be dealt within the individual reports to Members or Officer Decision Records to which they relate.

Consultation

Name of Consultee	Post held	Date sent	Date returned
Statutory Officer (or deputy):			
Ashley Hughes	S151 Officer	28/08/2025	
Kevin O'Keefe	Interim Monitoring Officer	28/08/2025	
Legal and Finance			
Julie Gregory	Legal Manager	28/08/2025	01/09/2025
Other Consultees:			
Executive Directors/Directors:			
CLT			

Access to Information	
Contact Officer:	Chris Benham – Director of Finance Chris.benham@cheshireeast.gov.uk
Appendices:	Annex 1 - Detailed First Financial Review 2025/26: <ul style="list-style-type: none"> • Section 1 2025/26 Forecast Outturn • Section 2 2025/26 Directorate Revenue Commentary and update on 2025/26 Approved Budget Change Items • Section 3 Revenue Grants for approval • Section 4 Capital • Section 5 Reserves Annex 2 - Detailed Capital Programme 2025/26
Background Papers:	The following are links to key background documents: MTFS 2025-2029



First Financial Review 2025/26

Results to end of June 2025

Contents

Section 1: 2025/26 Forecast Outturn.....3

Section 2: Directorate Revenue Commentary and update on 2025/26 Approved Budget Change Items...5

Section 3: Revenue Grants for approval29

Section 4: Capital.....32

Section 5: Reserves36

Section 1: 2025/26 Forecast Outturn

- 1.1. Table 1 provides a service summary of financial performance based on information available as at the end of June 2025. The current forecast is that services will be £13.7m over budget in the current year.
- 1.2. It also shows that central budgets are forecast to be £10.6m under budget resulting in an overall outturn of £3.1m overspend against a net revenue budget of £440.5m.
- 1.3. The forecast outturn position is based on a full financial management review across all service and reflects the following assumptions:
 - 1 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;
 - 2 A review of the on-going impacts of adverse variances identified in 2024/25;
 - 3 Any identified, emerging items of significance:
 - 4 Within Adult Social Care, significant growth is forecast for care costs, less mitigations linked to delivery of savings;
 - 5 Within Children's Services, the rising cost and number of placements is a continuing trend and the Directorate are reviewing governance in this area in order to mitigate the overspend.
 - 6 Forecast impact of the confirmed increased 2025/26 pay award £1.6m (assumed to be covered from the contingency budget);
 - 7 Detailed review of any vacancy underspends in all areas;
 - 8 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.
 - 9 Mitigation activities delivered or forecast to be delivered by 31 March as reflected in paragraph 28 of the main covering report.
- 1.4 Further items impacting on the level of the Council's balances are detailed in **Section 5**.

Committee	Service Area Tier 3	Revised Budget	Forecast Outturn	Variance
		£m	£m	£'m
Adults and Health	People	0.000	0.000	0.000
Adults and Health	Adults Health & Integration	-5.205	-5.205	0.000
Adults and Health	Communities and Integration Total	3.085	2.640	-0.445
Adults and Health	Integrated Commissioning - MH, LD & Families Total	0.798	0.798	0.000
Adults and Health	Integrated Commissioning - New Models of Care Total	0.000	0.000	0.000
Adults and Health	Integrated Commissioning - Thriving & Prevention Total	1.561	1.636	0.075
Adults and Health	Integrated Urgent Care Total	-8.453	-8.453	0.000
Adults and Health	Adult Safeguarding Total	1.844	1.844	0.000
Adults and Health	Care4CE Total	17.918	17.956	0.038
Adults and Health	Community Care – Short Term Intervention Total	3.254	3.254	0.000
Adults and Health	Community Care – Locality Teams Total	77.742	75.979	-1.763
Adults and Health	Mental Health and Learning Disability Total	75.409	77.209	1.800
Adults and Health	Operations Total	-1.251	-1.251	0.000
Adults and Health	Social Care Reform, Practice Assurance and Development Team Total	0.555	0.555	0.000
Adults and Health	Health Improvement Total	0.394	0.394	0.000
Adults and Health	Health Protection Total	0.000	0.000	0.000
Adults and Health	Infection Prevention & Control Total	0.354	0.354	0.000
Adults and Health	Joint Strategic Needs Assessment Total	0.246	0.246	0.000
Adults and Health	Public Health Total	-0.994	-0.994	0.000
Adults and Health		167.257	166.962	-0.295
Children and Families	Children Prevention and Support Total	0.000	0.000	0.000
Children and Families	Childrens Improvement and Development Total	0.345	0.350	0.004
Children and Families	Early Start Total	2.446	2.398	-0.048
Children and Families	Education and 14-19 Skills Total	-55.251	-55.118	0.133
Children and Families	Education Infrastructure and Outcomes Total	0.498	0.498	0.000
Children and Families	Education Participation and Pupil Support Total	19.758	20.053	0.295
Children and Families	Educational Psychologists Total	1.804	1.804	0.000
Children and Families	Preventative Services Total	4.373	4.128	-0.245
Children and Families	SEND Total	60.531	60.535	0.003
Children and Families	Children's Services Total	1.169	2.398	1.229
Children and Families	Childrens Social Care - Safeguarding Total	2.424	2.433	0.009
Children and Families	Cared for Children Total	9.204	9.250	0.046
Children and Families	Children in Need, Protection and Disabilities Total	9.874	10.821	0.947
Children and Families	Childrens Social Care Total	1.429	1.364	-0.065
Children and Families	Provider Services and Fostering Total	36.447	42.913	6.466
Children and Families	Integrated Front Door & Domestic Abuse Total	2.022	2.194	0.172
Children and Families	Social Worker Academy Total	0.276	0.330	0.054
Children and Families		97.352	106.350	8.998
Corporate Policy	Corporate Total	1.302	0.967	-0.335
Corporate Policy	Customer Services Total	2.671	2.571	-0.100
Corporate Policy	Human Resources Total	2.823	2.583	-0.240
Corporate Policy	Finance Total	5.718	5.718	0.000
Corporate Policy	Procurement Total	0.584	0.554	-0.030
Corporate Policy	Revenues and Benefits - Rent Allowances	1.218	2.475	1.257
Corporate Policy	Revenues and Benefits Other	2.685	2.382	-0.303
Corporate Policy	Digital Total	12.136	12.045	-0.091
Corporate Policy	Audit and Risk Total	3.241	2.868	-0.373
Corporate Policy	Democratic and Governance Services Total	4.118	3.749	-0.369
Corporate Policy	Legal Services Total	4.117	4.306	0.189
Corporate Policy	Business Change Total	1.985	2.460	0.475
Corporate Policy	Engagement & Communications Total	1.072	1.054	-0.018
Corporate Policy		43.671	43.734	0.062
Corporate Policy	Cross Transformation Savings	-13.452	-3.821	9.631
Corporate Policy - Cross Transformation Savings		-13.452	-3.821	9.631
Economy and Growth	Economic Development Total	1.492	1.082	-0.410
Economy and Growth	Estates Total	17.715	16.937	-0.778
Economy and Growth	Growth and Enterprise Total	0.150	0.262	0.112
Economy and Growth	Housing Total	4.063	3.595	-0.468
Economy and Growth	Rural and Cultural Directorate Total	4.752	4.281	-0.471
Economy and Growth	Place Directorate	0.570	0.300	-0.270
Economy and Growth		28.741	26.456	-2.285
Environment and Communities	Environment and Neighbourhood Services Total	0.334	0.750	0.416
Environment and Communities	Environmental Services Total	7.964	5.068	-2.896
Environment and Communities	Environmental Operations Total	23.741	23.958	0.217
Environment and Communities	Neighbourhood Services Total	4.532	4.952	0.420
Environment and Communities	Regulatory Services and Health Total	2.971	2.826	-0.145
Environment and Communities	Planning Total	4.128	3.571	-0.557
Environment and Communities		43.670	41.125	-2.545
Highways and Transport	Highways Total	11.980	11.730	-0.250
Highways and Transport	Infrastructure Total	0.110	0.138	0.028
Highways and Transport	Infrastructure and Highways Directorate Total	0.605	0.620	0.015
Highways and Transport	Strategic Transport Total	4.457	4.778	0.321
Highways and Transport		17.151	17.265	0.114
SUMMARY - SERVICE BUDGETS		384.390	398.071	13.681
Finance Sub - Central Budgets	Financing and Investment	34.039	30.759	-3.280
Finance Sub - Central Budgets	Movements in Reserves	1.304	1.304	0.000
Finance Sub - Central Budgets	Parish Precepts & Other Operating Expenditure	12.772	12.772	0.000
Finance Sub - Central Budgets	Contingency Budget	7.953	0.700	-7.253
Finance Sub - Central Budgets		56.068	45.535	-10.533
TOTAL		440.458	443.605	3.147
Finance Sub - Funding Budgets	Council Tax	-320.086	-320.086	0.000
Finance Sub - Funding Budgets	Business Rates Retention	-57.122	-57.122	0.000
Finance Sub - Funding Budgets	Revenue Support Grant	-0.849	-0.849	0.000
Finance Sub - Funding Budgets	Unringfenced Grants	-37.140	-37.140	0.000
Finance Sub - Funding Budgets		-415.197	-415.197	0.000
Exceptional Financial Support		-25.261	-25.261	0.000
SUMMARY TOTAL - OVERALL POSITION		0.000	3.147	3.147

Section 2: Directorate Revenue

Commentary and update on 2025/26

Approved Budget Change Items

The following section provides an explanation of the key drivers behind variances to Budget and the tables below provide detailed commentary on the progress against the approved budget change items that were agreed as part of the approved budget in February 2025. These are split by relevant committee.

Adults and Health favourable variance of £0.3m

- 2.1 The Adults, Health and Integration budget is forecast to underspend by £0.3m at FR1. This position is based on several early-year assumptions and estimates and is therefore subject to a potential range, from an optimistic underspend of £0.7m to a pessimistic overspend of £4.6m.
- 2.2 The MTFS 2025/26 targets were based upon the Inner Circle Deep Dives completed in July 2024, which provided a high-level estimate of savings that could be potentially achieved through the ASC Transformation Programme.
- 2.3 Business cases are now being progressed, helping us better understand when the savings are likely to come through to the budget. For two of the transformation programmes, pilots are being run to ensure the models adopted deliver the intended outcomes, and resources are being mobilised to support full implementation.
- 2.4 There is confidence that transformation plans are on track and that the full year effect of the targets remains achievable but when profiling the delivery of savings, it is clear some in year mitigation is required.
- 2.5 It is estimated that a further £3.9m of the planned savings will be delivered in 2025/26 through the Transformation Programme (see table below). Areas have been identified to mitigate the shortfall of £3.5m through increase in client contributions, use of one-off funding and efficiencies.
- 2.6 £0.5m of savings have been verified as delivered in Q1, these are linked to the Health and Social Care Partnership Case Reviews and the introduction of the Guide Price.

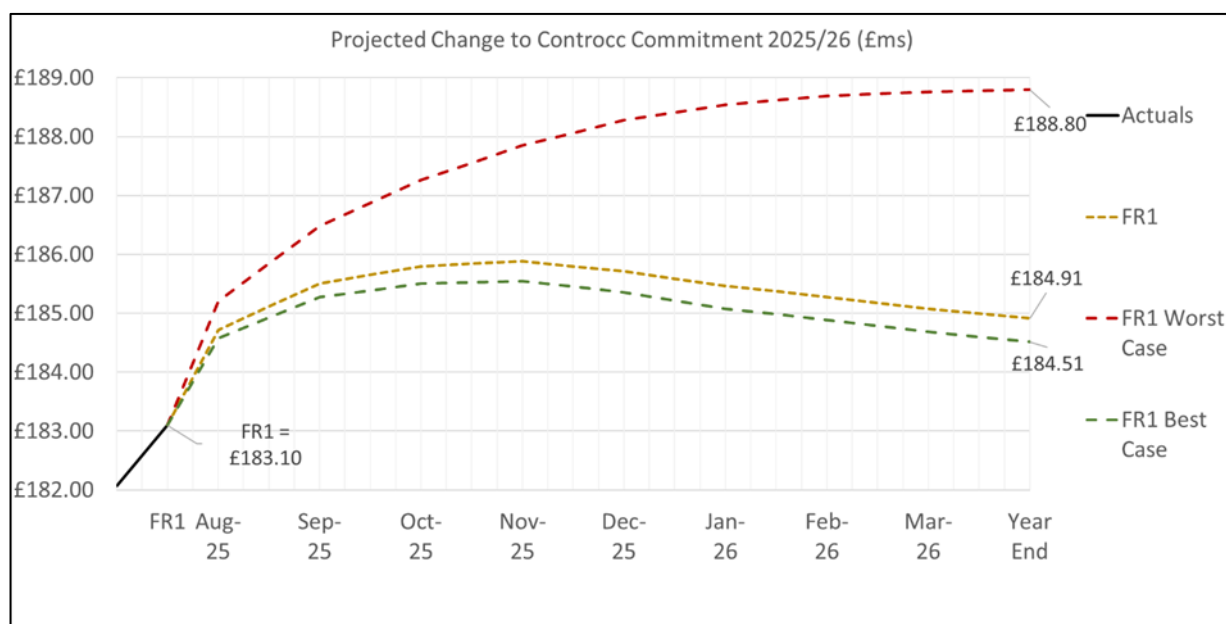
MTFS Saving 2025/26	Budget Target (£ms)	FR1 - Assumed Delivered (£ms)	FR1 - Estimate for remaining 2025/26 (£ms)	FR1 - Total Forecast (£m)	Budget Variance (£ms)
Prevent, Reduce, Enable	-1.500	0.000	-0.650	-0.650	0.850
Learning Disability transformation	-2.500	0.000	-1.000	-1.000	1.500
Commissioning and Brokerage	-0.500	-0.125	-0.375	-0.500	0.000
Partnership Case Review	-2.500	-0.343	-1.857	-2.200	0.300
Preparing for Adulthood	-0.868	0.000	0.000	0.000	0.868
Total	-7.868	-0.468	-3.882	-4.350	3.518

- 2.7 **Staffing:** The forecast assumes that staffing levels remain consistent with the June payroll. Underspends in year are currently being driven by held vacancies, which are forecast at FR1 to continue throughout 2025/26.
- 2.8 **Client income:** The position assumes that the overperformance in client income that we saw at the end of 2024/25 continues into 2025/26, supported by pension and benefit uplifts in 2025/26.

The forecasted full year effect of this is £3.5m and is expected to be a recurrent benefit. As the transformation plan continues to be implemented there may be implications for client income, and this will be monitored throughout the year.

Risks and Assumptions

- 2.9 **Demographic growth:** The forecast assumes externally commissioned care growth of £5.7m between FR1 and year end. This estimate matches the trend seen in 2024/25 and is based on comparable conditions and internal constraints for expenditure growth. The graph below projects the £5.7m growth and the forecasted delivery of savings from FR1 to the year end. The FR1 projection includes the estimated delivery of the £3.9m savings, the worst-case excludes this.



Summary of 2025/26 Controcc Financial Commitment as 7th July (FR1):

Primary Support Reason	Age Band	Accommodation with Care	Supported Living	Care at Home	Direct Payment	Day Care	Shared Lives	Total
Physical Support	18-64	£ 2,720,086	£ 2,165,280	£ 3,503,173	£ 2,431,986	£ 94,362	£ 79,229	£ 10,994,115
Physical Support	65+	£ 32,199,738	£ 605,400	£19,415,261	£ 802,415	£ 17,534	£ 42,454	£ 53,082,803
Learning Disability Support	18-64	£ 11,289,150	£ 26,447,204	£ 8,218,397	£ 5,504,444	£2,069,914	£ 234,976	£ 53,764,085
Learning Disability Support	65+	£ 1,682,844	£ 4,287,642	£ 1,241,728	£ 12,848	£ 96,873	£ 32,517	£ 7,354,453
Memory & Cognition	18-64	£ 1,880,712	£ 354,544	£ 256,178	£ 159,062	£ 9,892	£ 11,598	£ 2,671,986
Memory & Cognition	65+	£ 27,998,543	£ 245,213	£ 2,769,315	£ 676,097	£ 74,889	£ 57,148	£ 31,821,205
Mental Health	18-64	£ 2,115,946	£ 5,575,481	£ 1,867,532	£ 426,628		£ 80,739	£ 10,066,326
Mental Health	65+	£ 5,622,329	£ 572,751	£ 1,045,293	£ 73,570		£ 41,196	£ 7,355,139
Sensory Support	18-64	£ 157,900	£ 529,779	£ 205,021	£ 389,485	£ 44,627		£ 1,326,811
Sensory Support	65+	£ 574,533	£ 1,044	£ 186,454	£ 33,529		£ 3,842	£ 799,402
Social Isolation Support	18-64	£ 183,971	£ 774,437	£ 284,706	£ 263,482	£ 100,571	£ 53,052	£ 1,660,219
Social Isolation Support	65+	£ 182,072	£ 32,200	£ 74,560	£ 16,373	£ 2,818	£ 26,735	£ 334,760
Substance Misuse Support	18-64	£ 98,029	£ 177,287	£ 26,306			£ 1,932	£ 303,554
Substance Misuse Support	65+	£ 133,515		£ 66,456				£ 199,970
Support for Carer	18-64			£ 3,635	£ 77,684			£ 81,320
Support for Carer	65+				£ 80,045			£ 80,045
Block Contract Commitments								£ 1,203,386
Total		£ 86,839,370	£ 41,768,263	£39,164,013	£ 10,947,648	£2,511,479	£ 665,419	£ 183,099,578

- 2.10 **Use of grants:** The position assumes it will be possible to replicate the 2024/25 use of grants against eligible criteria.
- 2.11 **NHS:** A significant area of financial risk which is not reflected in the FR1 position, as it is impossible to quantify at this time, is the potential implications for Local Authorities as a result of changes in the NHS.

2.12 The NHS will be undergoing significant restructuring during 2025/26 following the announcement of the abolition of NHS England. In addition, all Integrated Care Boards (ICB) are required to make a 50% reduction in their administrative costs, primarily staffing. Cheshire and Merseyside ICB is one of the most financially challenged ICBs in the country and is formally in financial turnaround and required to make cashable savings of approximately £170m. This has the potential to drive costs to local Authorities through areas such as Continuing Health Care, S117 Mental health aftercare, changes to Service Level Agreements, as well as through the Better Care Fund.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Adults and Health Committee	21.494	21.199	(0.295)	
1	Client Contributions	(5.182)	(5.182)	-	Green - Income target for 2025/26 has been achieved.
2	Revenue Grants for Adult Social Care	(0.220)	(0.220)	-	Completed
3	Pensions Cost Adjustment	(0.517)	(0.517)	-	Completed
4	Demand in Adult Social Care	5.000	5.000	-	Amber - We have completed a model to forecast cost and demand in adult social care which will form the basis of future growth and saving requirements.
5	Pay Inflation	2.251	2.961	0.710	Red - LGS pay offer for 2025. Full and final offers of 3.20% increase resulting in overspend of c.£1.6m across the Council. Updated at FR1 to include additional pressure from the 2.5% not previously identified.
6	Funding the staffing establishment	3.800	3.800	-	Green - Increases in the number of social care staff to maintain safe services and to meet increasing demands.
7	Fully Funding current care demand levels 2024/25	24.500	24.500	-	Green - Growth, recognising the full year effect of current pressures on the externally commissioned care budget.
8	Remodel extra care housing catering service	(0.270)	(0.270)	-	Green - Work is ongoing to remodel the catering offer in extra care facilities.
9T	Prevent, Reduce, Enable - Older People	(1.500)	(0.650)	0.850	<p>Amber - The Prevent Reduce Enable programme has been established in accordance with the Council's Strategic Transformation programme. The pilot began on 16 June.</p> <p>The Prevent, Reduce, Enable programme is focused on ensuring that people are supported to live independent lives for as long as possible, delaying the need for commissioned social care services.</p> <p>The business case for year one anticipates a realisable saving of</p>

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
					£650k. This is a shortfall of £850k against the MTFS. Offsetting savings are being identified.
10T	Learning Disability service transformation	(2.500)	(1.000)	1.500	Amber - Programme status has been updated to Amber due to continued challenges identified within working groups about delivery targets. The full year effect of the transformation programme remains at £2.5m as per the MTFS savings target, however, it is acknowledged the delivery of the full target will not be achieved this year due to a time lag in converting business cases into delivery. The forecast has been amended to £1m to reflect this. A breakdown of how the £2.5m (full year effect) savings target will be achieved is in development, covering the three key areas of the programme, Supported Living, Care4CE, and Shared Lives contributions. Work is also underway to confirm savings from the decommissioning of one of our Supported Living buildings, (estimated at £154k) this to be recorded against this target once validated.
11T	Commissioning and brokerage transformation	(0.500)	(0.500)	-	Green - The Guide Price Policy is now in place and a tracker has been set up to monitor savings against the MTFS target. there is a high confidence level that this can be achieved.
12T	Preparing for Adulthood	(0.868)	-	0.868	Red - This saving will be realised in children's services, it is likely that this is double counting with saving identified in the Birth to Thrive transformation group. We are reviewing as part of 'plan B' savings.
13T	Health and Social Care Partnership Case Review	(2.500)	(2.200)	0.300	Green - This is now part of BAU and the service will provide updates via a tracker as to the progress against the target. To date this year we have achieved 684k.
In year	Other forecast mitigations within the Adults services	-	(5.304)	(5.304)	Mitigations linked to maximisation of eligible grants, careful management of vacancies, and client income. To reconcile to FR1.
In year	Other forecast pressures within the Adults services	-	0.781	0.781	Other variances to reconcile to FR1 position.

Children and Families adverse variance of £9.0m

- 2.13 The Children's Services budget is forecast to overspend by £9.0m in FR1 based on the June 2025 reports. This is mainly due to increased costs in placements and staffing, and are the focus of this commentary.
- 2.14 The forecast placements cost for 2025/26 is £6.4m adverse to budget, this continues the year end outturn pressure which was £3.4m adverse to budget. The number of children in care at FR1 was 549 (at June 2025) compared to 550 at March 2025. Placement costs are increasing higher than inflation and £1.18m of net growth is forecast which was not factored into the budget. The forecast reports an overspend based on actual and committed costs which includes planned changes to specific client packages at this point in time.
- 2.15 This overspend is partly due to the increase in Care Leavers (Post 18) with a 54% growth in 2025 (£7.4m) to 2024. There were 95 post 18 placements at a weekly cost of £102k in June 2025 decreasing to 87 in July 2025 at a weekly cost of £95k. The weekly cared for children summary report on 25 July reported 546 children and included placement changes for 12 children which had a cost increase of 105% which highlights the costs are continuing to be a pressure.
- 2.16 The MTFS set out savings in relation to placements for Right Child Right Home £1.3m and New Accommodation with Support Offer for 16-25 Young People of £1.1m. Due to these increased placement costs the forecast has assumed these saving will not be met in 2025/26.
- 2.17 The Directorate are undertaking work to review and manage the placement governance with the aim to reduce the cost of this overspend in year.
- 2.18 The establishment staffing costs for 2025/26 is £2.2m adverse to budget, this continues the year end outturn pressures on the staffing base cost. This is offset by underspends on other staff related cost of £0.5m. The use of agency staff who are contracted to cover vacancies, sickness absence and maternity leave, especially in cared for children and children in need, protection and disabilities, continues to be a significant cost. This is due to ensuring staffing levels are safe and meet our statutory duties.
- 2.19 The forecast assumes positions covered by agency staff will continue, whilst vacant post with no agency workers assigned are assumed to be a budgeted position cost. The international social workers programme has begun with 4 staff commencing in June and 4 staff in July. The agency staff supporting their induction period should be removed after 6 months, this has not been included in the forecast and will be revisited in FR2 as a potential cost reduction.
- 2.20 The Directorate are working to reduce the reliance on agency staff by promoting recruitment campaigns to attract permanent staff instead of extending agency contracts.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Children and Families Committee	8.659	17.657	8.998	
14	Pension costs adjustment	(0.050)	(0.037)	0.013	Red - Teacher's pension legacy costs are not reducing as anticipated.
		(0.487)	(0.487)	-	Completed - CEC pension reduction.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
15	Growth to deliver statutory Youth Justice service, and meet Safeguarding Partnership duties	0.203	0.203	-	Amber - It is incumbent upon the three statutory safeguarding partners, the police, health and the Local Authority, to ensure that adequate funding is allocated to the Children's Safeguarding Partnership so it can fulfil its statutory functions in delivering the multi-agency safeguarding arrangements. An internal audit identified the Local Authority had not reviewed its contributions to the partnership and was insufficiently contributing to the delivery of the partnership arrangements. As a result, growth was approved by committee. This has been supported by an increase in contributions from all partner agencies. A vacancy has also been held in the business unit.
16	Growth in School, SEND and Social Care Transport budget	1.501	1.501	-	Red - Being reviewed as part of ongoing SEND improvement
17	Pay Inflation	2.624	2.874	0.250	Red - LGS pay offer for 2025.Full and final offers of 3.20% increase resulting in overspend of c.£1.6m across the Council.
18	Fully Funding current care demand levels 2024/25	3.295	7.313	4.018	Red - Will need to be closely monitored throughout the year to ensure that funding is sufficient to meet demand and complexity. This is also part of transformation work to ensure Edge of care/Right Child Right home.
19	Court Progression Improvement	0.023	0.023	-	Red - Some of this will be covered in the new structure build and re-design which may not require a separate court team, there is increased oversight on applications court delays at Director level, to minimise delays to court work.
20	Growth for annual contribution to the Regional Adoption Agency	0.213	0.213	-	Green
21	Growth for Unaccompanied Asylum Seeking Children due to emerging pressures	0.500	0.500	-	Green - Growth in Unaccompanied Asylum Seeking Children.
22	Reversal of a one year policy change for traded services	0.120	0.120	-	Green - Reversal of non-permanent 2023/24 policy change CF23-27 42.
23	Schools Improvement	0.175	0.175	-	Green - Due to staffing previously been paid out of the school improvement grant and this grant is now ceasing there is insufficient budget to cover the existing staffing

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
					in the service to cover our statutory duties.
24	Funding the staffing establishment	2.739	4.885	2.146	Red - A families First transformation area of work has commenced and the re-structure will be delivered as part of this.
25	Safe Walking Routes to School	(0.250)	(0.026)	0.224	Red
26T	New accommodation with support offer for 16-25 young people	(1.100)	-	1.100	Red - This reduction in expenditure relates to commissioning work that has identified lower cost accommodation for this group of young people. Savings will be achieved through accessing lower unit cost places. A paper has been approved at C&F committee on the 9 June. There is a delay in this saving, for 2025/26.
27T	Birth to Thrive	(0.500)	(0.500)	-	Red - This is delayed by SRO capacity and needs a review by Transformation Board.
28T	Right Child, Right Home	(1.320)	-	1.320	Red - The oversight of placements now in place should now support the future savings. This is unlikely to be delivered in 2025/26.
29	Extended Rights to Free Transport	0.388	0.388	-	The Extended Rights to Free Travel grant is being rolled in to the Local Government Financial Settlement. This growth item is offset by additional grants within the central budgets. Amount confirmed and updated as at provisional settlement 18/12/2024.
30	Children's Social Care Prevention Grant – Expenditure	0.905	0.905	-	Green - Expenditure relating to the Children's Social Care Prevention Grant.
31	Children's Social Care Prevention Grant – Grant Income	(0.905)	(0.905)	-	Green - Grant announced in 2025/26 financial settlement.
32	Foster4	0.114	0.114	-	Green
33	Foster Carers uplift of National Minimum Allowance (NMA)	0.471	0.471	-	Green - 3.55% NMA foster carer uplift.
In-year	In year variances not included in MTFS Proposals.	-	0.889	0.889	In Year variances mainly relating to Inspection of Local Authority Children's services (ILACS) overspend £0.7m.
In-year	In year variances not included in MTFS Proposals.	-	(0.214)	(0.214)	Quality Assurance, Commissioning and Partnership - Mitigations to balance back to Finance Review Position.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
In-year	In year variances not included in MTFS Proposals.	-	(1.058)	(1.058)	Family Help & Children's Social Care - mitigations to balance back to finance review position.
In-year	In year variances not included in MTFS Proposals.	-	0.310	0.310	In year variances mainly relating to Youth Service.

Corporate Policy adverse variance of £0.1m

2.21 Corporate Services has a net budget of £43.7m, at First Financial Review, the budget is forecast to be overspent by £0.1m. This includes the pay award pressure.

2.22 The budgeted pay award is held centrally on a corporate code at this stage. Now the pay award has been agreed, the budget will be distributed to services before the increased amounts become payable, so they match up. This will change individual service forecasts but not the overall figure for Corporate.

2.23 Key issues with the FR1 variance:

- Vacancy management in Corporate Services has resulted in the majority of services forecasting an underspend on staffing budgets which is being partially offset by the use of agency staff in some services. The net underspend on staffing costs is forecast at approximately £1.9m;
- Vacancy management has been combined with tighter control on non-pay spending across all services which is achieving a forecast underspend of £0.3m;
- ICT underspend of £0.1m. The ICT forecast is based on:
 - April to August where the existing shared service continues
 - September to March where a reduced shared service will operate.
 - These have been compared to the existing budget breakdown and hence there are considerable variances due to the new structure and business model that will be introduced from September.
- There are several risks around the forecast, including:
 - It is unclear whether the service has sufficient resource to deliver the 50,000 hours of project work assumed in the projected figures.
 - The cost model has been changed by Gemini and Cheshire West and Chester (CWaC) so that the chargeable rate against the 50,000 hours is no longer viable and therefore the subsidisation of revenue by income has now changed and a new cost model to cover costs is yet to be agreed;
 - The Memorandum of Understanding with CWaC for the second half of the year has not yet been agreed, and hence the level of recharge cannot be guaranteed; and
 - There are risks around the revenue consequences of the shared Gemini capital programme and the lack of transparency – whilst these areas are becoming clearer they are not yet agreed.

2.24 However, these underspends have been offset by the following pressures:

- a forecast £1.3m under-recovery on Rent Allowances;
- a forecast under-recovery of income of £0.6m within several services particularly within Transformation and Improvement, Legal Services, and Audit & Risk;
- a £0.1m pressure due to unachievable savings from previous year's MTFS; and
- a staff budget pressure of £0.4m across Corporate Services relating to the estimated impact of the latest pay award offer versus the amount included in the MTFS.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Corporate Policy Committee	1.078	1.140	0.062	
34	Enforce prompt debt recovery and increase charges for costs	(0.077)	(0.077)	-	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.
35	Pension costs adjustment	(0.396)	(0.396)	-	Completed
36	Pay Inflation	1.494	1.893	0.399	Red - LGS pay offer for 2025. Full and final offers of 3.20% increase resulting in overspend of c.£1.6m across the Council.
37	Shared Services Review - Move to Hybrid Model for ICT	(0.733)	(0.733)	-	Completed - The Shared Service continues to reduce third party costs and agency spend as per the Business case.
38	The achievement of additional Registration Service income, over and above that which is currently identified as required	(0.350)	(0.350)	-	Green - Additional Registration Service income. To be reviewed in year as the season progresses.
39	Recognising the annual receipt of £45k of Police and Crime Panel grant income	(0.045)	(0.045)	-	Green - This reflects a grant payment from the home office that is received each year in the Council's budget subject to adequate justification being provided.
40	Remove unspent element of phones budgets in corporate services	(0.060)	(0.060)	-	Completed. The phone budgets were reduced accordingly following approval of this proposals to align budgets with spend levels.
41T	Digital Acceleration Revenue Growth	-	-	-	No proposal in 2025/26
42T	Digital Blueprint Revenue Growth	-	-	-	No proposal in 2025/26
43	Transactional Shared Services stabilisation plan	0.270	0.270	-	Green - To provide TSS with additional capacity in 2025/26 - impact of this item and further review to be determined.
44	Additional cost of External Audit Fees	0.265	0.265	-	Green - Additional cost of External Audit Fees - based on 2024/25 fee level.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
45	Reduce Members Allowances budget	(0.100)	(0.100)	-	Green - Reduce Members Allowances budget for previous years pay award that was not taken.
46	Additional Cost of Bank Charges from 2025/26	0.120	0.120	-	Green - Based on current expectations of the 2025/26 charge this is deliverable.
47	Reverse reduction in leadership and management costs as posts are being retained	0.540	0.540	-	Completed. This reversal was necessary in light of the LGA review of decision making and the need to put an appropriate senior management structure in place in the corporate areas.
48	Reinstatement of a one-off saving of £150,000 from election budgets for 2024/25	0.150	0.150	-	Green - Reinstatement of a one-off saving of £150,000 from election budgets, for the 2024/25 year. Noted that the election costs will exceed the reserve and that difference will form a pressure on outturn. The next big local election is May 2027.
In year	Mitigations to balance back to Finance Review position	-	(0.337)	(0.337)	Mitigations to balance back to Finance Review position

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Corporate Policy Committee - Council Wide Transformation	(13.452)	(3.821)	9.631	
49T	Digital Customer Enablement Invest to Save	(0.750)	-	0.750	Red - Delivery of a Digital Enablement Framework which directly supports the ambitions of the Corporate Plan. This existing initiative is a key enabler for deliverables within Customer Experience Workstream, putting customer considerations at the centre of ongoing service delivery. It additionally provides transformational capabilities for ongoing change management and increased efficiencies within the end-to-end service delivery processes including keeping customers informed and corporate case management options.
50T	Digital Acceleration Invest to Save	(0.600)	(0.200)	0.400	Red - The Digital Acceleration Project is now rated RED to reflect a material delay in Senior Stakeholder decision making. This delay stems from the absence of committed

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
					<p>business ownership within services, which is significantly impacting the sign-off of benefits. To mitigate this, strategic alignment with the Workforce Programme is being actively explored to secure accountable ownership and embed benefit realisation into service planning. This alignment is critical to unlocking the value of the projects within the programme and ensuring sustainable adoption and benefit realisation across directorates.</p> <p>The Acceleration enablement process remains broadly on track except for the above-mentioned blocker, with notable progress achieved this period. The AI Transformation Platform contract is now in place and the design and delivery planning is being kicked off across all directorates. Realisation of the associated savings are dependent on the various Directorates adopting the solutions within the same financial period and continued delays in this area are likely to have a significant impact on the 25/26 benefit realisation forecast. Any potential impact will be identified and assessed during the detailed design activities which will complete over the coming period.</p>
51T	Digital Blueprint - Invest to Save	(4.000)	(1.000)	3.000	<p>Red - Digital Adoption is now rated RED to reflect a material delay in senior stakeholder decision-making. While quality and resource indicators remain green, the overall programme has shifted from amber to red due to persisting delays in business case approvals and the absence of committed business ownership within services.</p> <p>Phase 1 business cases have been drafted but are still awaiting sign-off. These delays—occurring at both service and board levels—are impacting delivery momentum and continued delays in this area are likely to have a significant impact on the 25/26 benefit realisation forecast.</p> <p>The initiative is designed to fast-track digital solutions that deliver council-wide service improvements and efficiencies. However, hesitancy from</p>

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
					service areas and the absence of a streamlined approval process are slowing the transition from planning to delivery. Realisation of the associated savings are also dependent on this process and ongoing delays in this area are likely to have a significant impact on the 25/26 benefit realisation forecast. Any potential impact will be identified, assessed and reported during the detailed design process which is continuing and will complete over the coming period.
52T	Target Operating Model (TOM)	(3.000)	(0.999)	2.001	<p>Red - At FR1 the forecast for this transformation proposal is nil achievement.</p> <p>A significant amount of work is taking place to establish a basis for making savings.</p> <p>This includes a line by line review and a number of other projects to identify savings.</p> <p>WF1 has seen good progress to date with the Operating Model, it has recently been re-scoped and delivered a draft People Strategy in preparation for the next phase of work around spans and layers across the Council.</p>
53T	Agency Staffing	(0.352)	(0.176)	0.176	<p>Red - At FR1 the forecast for this transformation proposal is being set at nil against this corporate line.</p> <p>There are expected savings of £690,000 from the first round of the purchase of additional annual leave scheme and from holiday payments to agency staff.</p> <p>These will be included in service figures so are not included here to avoid any double counting.</p> <p>A significant amount of work is taking place to establish a basis for making the savings.</p> <p>This includes a line by line review and a number of other projects to identify savings which will include reducing agency spend, increasing uptake of benefits through our Vivup Employee Benefits Platform (which increases income to us).</p>

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
					WF2 is focusing on delivery of tangible and non-tangible benefits. Savings modelling work is progressing with all Directorates.
54T	Workforce Productivity	(1.000)	-	1.000	<p>Red - At FR1 the forecast for this transformation proposal is nil achievement.</p> <p>A significant amount of work is taking place to establish a basis for making savings.</p> <p>This includes a line by line review and a number of other projects to identify savings.</p> <p>WF3 has delivered an Employee Engagement Strategy and refreshed Council Values. A new Employee Lifecycle is under development to support our People Strategy and delivery of our Cheshire East Plan 2024 - 2029.</p>
55T	Fees and Charges	(0.750)	(0.821)	(0.071)	<p>Amber - The project has identified business activities where fees and charges can be increased in order to meet the target and this was approved by the Transformation Board.</p> <p>There have since been suggested changes provided approved at the May 2025 Transformation Board which allow for additional income of £0.821m to be raised. Where necessary, the approval processes are being undertaken.</p>
56T	Third Party Spend	(3.000)	(0.625)	2.375	<p>Amber - An allocation approach has been agreed at CLT and further work is being undertaken to identify which areas the £3m savings are going to be delivered from. Additional resources have been provided to the Project Team in order to complete previously planned activity in order to identify potential contract savings. A report is being considered at Transformation Board in July 2025.</p>

Economy and Growth favourable variance of £2.3m

2.25 Growth and Enterprise Directorate and Place Directorate are forecasting an underspend of £2.3m against a budget of £28.7m.

2.26 The key reasons for the underspend are:

10 Assets Service: £0.6m underspend (vacancies and one-off invoicing for backdated rent).

11 Economic Development: £0.4m underspend (vacancies, use of grants and additional recharges to capital).

12 Housing: £0.5m underspend (vacancies, income and reduced spend).

13 Other £0.5m underspend (Tatton Park £0.2m staffing, Green infrastructure and cultural economy – vacancies £0.3m).

14 Directorate £0.3m (reduction in expenditure and use of reserves).

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Economy and Growth Committee	0.534	(1.751)	(2.285)	
57	Office estate rationalisation	(0.150)	(0.100)	0.050	Amber - due to the timeline for the transfer of buildings being extended. Risk associated with the transfer of Westfields to Education for a SEND school. This item is being mitigated by in year savings.
58	Pension Costs Adjustment	(0.164)	(0.164)	-	Completed
59	Tatton Park ticketing and EPOS upgrade	0.001	0.001	-	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. Improved functionality should enable future savings delivery.
60	CEC Archives	0.014	0.014	-	Green - All elements of the programme are progressing well, on time and on budget.
61	Rural and Visitor Economy Electricity costs	(0.021)	(0.021)	-	Green - In line with wider national industry price caps, the projections of energy reduction costs to users were due to be introduced during 2025/26 and therefore consideration to reduce the budget provision has been carried out in the base budget.
62	Minimum energy efficiency standards (MEES) - Estates - Revenue Adjustment	0.023	0.102	0.079	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.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
63	Pay Inflation	1.064	1.187	0.123	Red - LGS pay offer for 2025. Full and final offers of 3.20% increase resulting in overspend of c.£1.6m across the Council.
64	Maintenance and operation of new assets in Crewe town centre	0.205	0.205	-	Green - Expected to spend to allocated budget.
65	Land Fill Site Assessments Revenue Adjustment - Estates – Review and Risk Assessment of Council owned Landfill sites (53 sites) Review and Risk Assessment completions	0.010	0.010	-	Green - Environment Service capacity identified. 2nd stage review underway.
66	Tatton Park Estate Dwellings Refurbishment	0.015	0.015	-	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.
67	Improving Crewe Rented Housing Standards	0.188	0.100	(0.088)	Green - Due to the progression of the Governments Renters Rights Bill which will bring forward improvements to the private rented sector and the struggle to recruit to Housing Standards Officers posts this project has been currently placed on hold. To understand the current condition of the private rented sector within Cheshire East will require the commissioning of a Stock Condition Survey, which will influence future direction and plans. It is therefore the intention to utilise a proportion of the funding to undertake this commission to help to formulate a robust plan to improve the private rented sector.
68	Maximise potential of Countryside Access Management System	0.020	0.020	-	Green - Contract negotiation in progress following Procurement Engagement.
69	Assets - building and operational – Energy	(0.860)	(0.860)	-	Completed - This was a known reduction as agreed last year as part of the overall MTFS savings target.
70	Assets - building and operational – Maintenance	0.465	0.465	-	Green - Whilst Inflation limits have stabilised, the additional funding is required to offset known increases in material costs and labour rates that were inadequate in previous financial years and to mitigate the impacts moving forward. The overall backlog of maintenance still remains a challenge, alongside the continued holding costs associated with managing vacant premises, pending the implementation of the future use / operation.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
71	Tatton Park - Increase Fees and Charges	(0.126)	(0.126)	-	Green - Following the strategic pricing review in 2020, Tatton Park continues to monitor and review parkland and attraction admission prices on an annual basis. Appropriate adjustments are made after considering the wider national economic situation, local competitor pricing and visitor dynamics to ensure that Tatton is able to achieve its budget targets.
72T	Corporate Landlord Model Refresh	(0.050)	(0.050)	-	Amber - This is a notional target saving allocation, based on the potential reduction of assets, linked to the disposals programme. Budget savings have been allocated from both the Assets Disposal programme and existing Facilities Management revenue funding.
73T	Asset Strategy Refresh	(0.100)	(0.100)	-	Amber - This was a notional target saving allocation, based on the potential reduction of assets, linked to the disposals programme. Several of the key sites are subject to planning consents or contractual conditions as part of the disposal strategy and may therefore be a challenge to achieve within year. Provisional budget has been identified from additional income and savings within the investment portfolio.
In-year	Place Directorate Mitigations to balance back to Finance Review position	-	(0.270)	(0.270)	Place Directorate Mitigations to balance back to Finance Review position
In-year	Growth & Enterprise Mitigations to balance back to Finance Review position	-	(2.179)	(2.179)	Growth & Enterprise Mitigations to balance back to Finance Review position

Environment and Communities favourable variance of £2.6m

2.27 Environment and Neighbourhood Services is forecasting an underspend of £2.6m against a budget of £43.7m.

2.28 The key reasons for the forecast underspend are:

15 Development Management: £0.6m underspend mainly from additional income.

16 Environmental Services: £2.9m underspend:

17 Extended Producer Responsibility Grant £1.4m one-off benefit.

18 Ansa management fee £0.2m – one-off benefit from vacancies.

19 Improved company reserves £0.8m one-off benefit.

20 General underspending £0.4m from vacancy management and additional income.

21 Leisure Commissioning: £0.6m overspend from delay in delivery of MTFS savings and shortfall in income.

22 Other service issues: £0.4m overspend (Pay award pressures).

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Environment and Communities Committee	(2.741)	(5.286)	(2.545)	
74	Strategic Leisure Review (Stage 2)	0.403	0.626	0.223	Red - Initial savings secured via committee decision on 11 March 2024. Proposals are being developed with EHL and town and parish councils to secure the residual £250k amount - dialogue is ongoing. Delays to disposing of Middlewich and Holmes Chapel Leisure Centres in year are having a negative impact on savings position.
75	Libraries Strategy - Stage 1	(0.100)	(0.061)	0.039	Committee approval to implement final Strategy secured on 27th November 2024, implementation now ongoing with revised opening hours at Tier 3 sites going live from January 2025 and Tier 2 sites as of 1st April 2025. Staff consultations now complete, new structure implemented from 7th July. Engagement with Town and Parish Councils undertaken to shape the Strategy proposals and seek funding contributions, which has resulted in a total of 8 sites being supported to a total of c.£154k enabling over 2,150 hours of library opening time per annum. Budget gap of £39k yet to be found, mitigated through in year savings from ongoing staff vacancies.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
76	Reduce revenue impact of carbon reduction capital schemes	0.171	0.171	-	Green - Carbon Neutral Council target 2030 for the Council to be Carbon neutral with minimum of offset.
77	Pay Inflation	2.270	2.698	0.428	Red - LGS pay offer for 2025.Full and final offers of 3.20% increase resulting in overspend of c.£1.6m across the Council.
78	Pension Costs Adjustment	(0.159)	(0.159)	-	Completed
79	Explore a Trust delivery model for Libraries and other services	(0.150)	(0.150)	-	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.
80	Land Charge Income Adjustment	0.147	0.147	-	Amber - Uncertainty around implementation timescales of HM Land Registry changes to centralise some aspects of land charges functions hence understanding of actual impact, to be regularly monitored.
81	Local Plan Review	0.315	0.315	-	Amber - Reprofiled budget adjustment to provide additional funding towards development of new Local Plan which has now commenced.
82	Review of CCTV service - service efficiencies and income generation from existing services	(0.040)	(0.040)	-	Green - On target. Restructure has been subject to recruitment process with final outcomes communicated. Establishment to be updated on Unit 4.
83	Environmental Services Growth 2025/26 onwards	3.041	1.808	(1.233)	Green - Environmental Services Growth 2025/26 onwards.
84	Environmental Services Savings 2025/26 onwards	(2.366)	(2.170)	0.196	Green - Environmental Services Savings 2025/26 onwards.
85	Environmental Services Growth - Pensions	0.727	0.727	-	Green - Environmental Services Growth - Pensions (2025/26 onwards). This is net nil for the Council and forms a housekeeping item to ensure the budgets for staff who have transferred in from the ASDVs, at different pension contribution rates, are consistent in advance of changes for all employees.
86	Environmental Services – expected income from Extended Producer Responsibility for packaging	(7.000)	(8.394)	(1.394)	Green - New Central Government Legislation Extended producer responsibility (EPR) 2025-26, Deposit Return Scheme 2027-2028 and Waste Disposal Carbon Tax UK Emissions Trading Scheme (ETS) 2027-28.
In year	Libraries Strategy Stage 1 (mitigation)	-	(0.039)	(0.039)	Savings mitigated through in year vacancy saving. 2025/26 RAG rated amber.
In year	Environment & Communities Mitigations	-	(0.925)	(0.925)	Environment & Communities Mitigations to balance back to Finance Review position

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	to balance back to Finance Review position				
In year	Fees and Charges	-	0.160	0.160	Adjustment for fees and charges - presenting Lyon Review items centrally

Highways and Transport adverse variance of £0.1m

2.29 Highways and Infrastructure are forecasting an overspend of £0.1m against a budget of £17.2m.

2.30 The key reasons for the overspend are:

23 Car Parking £0.5m overspend (reduced income offset by back dated rent reviews).

24 Transport Policy £0.2m underspend from vacancies to address pressures in parking.

25 Highways £0.2m underspend from increased income to address pressures in parking.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Highways and Transport Committee	1.061	1.175	(0.114)	
87	Increase parking charges	(0.450)	(0.450)	-	Green - Annual inflation adjustment to existing Pay & Display tariffs was implemented on 5th July 2024, in advance of bringing charges into effect in the "free towns" on the 2nd December 2024. A further inflation adjustment took effect in May 2025.
88	Safe Haven outside schools (Parking)	0.010	0.010	-	Green – Introduction of CCTV camera enforcement of waiting/loading restrictions at school gates on a trial basis using bespoke equipment that is type approved and proven for these purposes in order to improve road safety and increase enforcement capacity at these high risk locations.
89	Parking PDA / Back Office System contract - fall out of one off set up cost	(0.030)	(0.030)	-	Green - Introduction of a new system to administer the Council's parking services and process Penalty Charge Notices which will reduce administration costs and improve service response times.
90	Parking - Part-year effect of strategy changes	(0.720)	(0.139)	0.581	Red - Following decisions in January 2024, tariffs were uplifted from 1st July 2024 to extend pay and display to car parks in "free towns" from 2nd December 2024.
91	Parking - Staff and member parking	(0.250)	-	0.250	Red - Proposals for a new scheme of staff and members parking permits, integrated with the corporate travel plan, are being developed for consultation in 2025.
92	Transport and Infrastructure Strategy Team – Restructure	-	-	-	Green - The proposed changes will develop a more resilient in-house team and reduce reliance on agency / consultancy staff. The changes meet the needs of the Council, as it moves towards a new statutory Local Transport Plan and the development of transport functions in a new Cheshire and Warrington Combined Authority.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
93	Local Bus	1.545	1.545	-	Green - A network of new bus service contracts has been procured and services started on 30 March 2025. Extra evening and weekend services are planned to complement our Bus Service Improvement Plan.
94	FlexiLink Service Improvement Plan - invest to save	0.592	0.592	-	Green - Bus service review is complete and specification for a revised flexible transport service (DRT) have been prepared. Flexible transport will be designed to fill gaps in local bus service provision, especially in rural areas, and over extended hours of operation, to open up the service to more users.
95T	Advertising Income. Initial project scoping work being undertaken to understand scale/complexity and resourcing needs	(0.025)	(0.025)	-	Amber - Proposal for the transformation of the Council's approach to on-street sponsorship and advertising have been prepared as part of the Transformation Programme.
96	Pension Costs Adjustment	(0.055)	(0.055)	-	Completed
97	Pay Inflation	0.228	0.263	0.035	Red - LGS pay offer for 2025. Full and final offers of 3.20% increase resulting in overspend of c.£1.6m across the Council.
98	Flood and Water Management Act 2010 SuDS and SABs Schedule 3 Implementation	-	-	-	Amber - 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.
99	Highways: Revenue Service	0.216	0.216	-	Completed - This provides investment in highway infrastructure that will arrest the deterioration of the asset. This will reduce costs of reactive maintenance, improve safety and reduce risks of significant incidents. It will also control revenue budget pressures and work towards addressing customer dissatisfaction
100	Highways: Depots	-	-	-	Green - The highways depots need investment to reduce the risk that facilities could be unusable for reactive and winter maintenance. Investment will enable some operational efficiencies, provides winter service resilience and a reduction in highways depots from 3 to 2, delivering a capital receipt.
In year	Highways and Transport Mitigations to balance back to Finance Review positions	-	(0.968)	(0.968)	Highways and Transport Mitigations to balance back to Finance Review positions.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
In year	Fees and Charges	-	0.216	0.216	Adjustment for fees and charges - presenting Lyon Review items centrally

Finance Sub favourable variance of £10.5m

2.31 The variance relating to the Finance Sub Committee is due to the use of £5.7m contingency budget to assist the overspend position. The variance shown below of £7.3m also includes a favourable variance of £1.6m which offsets the unbudgeted costs of the pay award being included in the service lines. In addition, there has been an improvement in the capital financing budget of £3.3m, this is in part due to a reduction in the cost of borrowing and also some slippage in the capital programme leading to a reduction in Minimum Revenue Provision (MRP) payable in year.

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Finance Sub-Committee (Central Budgets)	35.294	24.761	(10.533)	
101	Capital Financing Budget	3.387	0.107	(3.280)	Green - Improvement against MRP of £0.5m, linked to slippage in capital programme. Improvement on net interest cost due to lower than expected borrowing (int cost) and slight improvement on rates/levels of investments (int income) of £2.7m.
102	Creation of Contingency Budget	15.953	8.700	(7.253)	Green - Creation of Contingency Budget as per Finance Sub Committee June Budget Assumptions Report (virements of £0.7m for C&F and £8m for A&H approved at FSC 10/03/2025). Assumed general pay inflation pressure of £1.585m to be taken from this budget to offset pressure in service budgets.
103	Risk of unachievable budget savings or growth demands exceeding estimates	-	-	-	Green - Risk of unachievable budget savings or growth demands exceeding estimates.
104	Pension adjustment – linked to E&C growth item	(0.727)	(0.727)	-	Green - Linked to growth item in E&C. ASDVS coming back into house but currently paying lower pension contribution rate than the standard CEC rate.
105	Use of Earmarked Reserves (reversal of 2024/25 one off use of central EMRs)	3.723	3.723	-	Completed – Budget adjustment

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
106	Top up of Earmarked Reserves	-	-	-	Completed – Planned budget adjustment not until 2026/27
107	Use of General Reserves (reversal of one off use in 2024/25)	11.654	11.654	-	Completed – Budget adjustment
108	Top up General Reserves	1.304	1.304	-	Completed

MTFS Ref No	Detailed List of Approved Budget Changes – Service Budgets	2025/26 MTFS £m	2025/26 Forecast Outturn £m	2025/26 Forecast Outturn Variance £m	Progress 2025/26 (RAG rating and commentary)
	Finance Sub-Committee (Funding Budgets)	(26.666)	(26.666)	-	
109	Council Tax increase % growth	(14.326)	(14.326)		Green - Council tax and business rates income collection is managed through the Collection Fund therefore no impact on current year funding target if actual amount collected was to vary from budget.
110	Council Tax increase base growth	(5.852)	(5.852)		Green - Council tax and business rates income collection is managed through the Collection Fund therefore no impact on current year funding target if actual amount collected was to vary from budget.
111	Business Rates Retention	(0.495)	(0.495)		Green - S31 Grants to be received in line with final settlement from MHCLG plus net income from NNDR1. Increase related to inflationary forecast increase in settlement funding assessment (related to business rates baseline)
112	Unringfenced general grants change	(3.012)	(3.012)		Green - grants to be received in line with final settlement from MHCLG
113	National Insurance increase contribution	(2.981)	(2.981)		Green - grants to be received in line with final settlement from MHCLG

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. General use grants, also known as unring-fenced grants, are funds provided by the Government to local authorities without specific restrictions on how the money is spent. They allow councils to determine how best to utilise the funding to address local needs and priorities.
- 3.4. **Table 1** shows additional grant allocations that have been received over £1m that **Council** will be asked to approve.
- 3.5. **Table 2** shows additional grant allocations that have been received which are over £0.5m and up to £1m and are for **Committee** approval.

Table 1 – Council Decision

3.6. Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding over £1,000,000

Committee	Type of Grant	£m	Details
Environment and Communities	Extended Producer Responsibility Grant (Specific Purpose)	2.591	This is an increase on the MTFS forecast position. This grant is a policy approach where producers are given significant responsibility (financially and physically) for the management of their products and packaging at the end of their useful life. This shifts the burden of waste management away from local authorities and places it on those that create the waste. The fees collected from the producers are distributed to local authorities to help them manage packaging waste collection and recycling programs.
Economy and Growth	Enterprise Cheshire & Warrington (ECW): Skills Bootcamp (Specific Purpose)	1.371	This is a new grant from the Department for Education. It is for the delivery of and management of Skills Bootcamps in geographical and neighbouring areas in agreement with relevant local authorities. This element of skills bootcamp is being delivered through Enterprise Cheshire and Warrington.

Table 2 – Committee Decision

3.7. Supplementary Revenue Estimate Requests for Allocation of Additional Grant Funding over £500,000 up to £1,000,000

Committee	Type of Grant	£m	Details
Children and Families - Schools	Delivering Better Value in SEND (Specific Purpose)	0.767	This is a new grant from the Department for Education. Its purpose is to support the ability to carry out relevant data analysis and assurance required during Phase 1 of the programme, as part of overall participation in the Delivering Better Value (DBV) in SEND programme.
Children and Families – Schools	Early Years Expansion Grant (Specific Purpose)	0.634	This is a new grant from the Department for Education. This grant provides funding to support the early years sector as it prepares to deliver the final phase of expansion of the working parent entitlement from September 2025.

Committee	Type of Grant	£m	Details
Adults and Health – Public Health	OHID SSMTR Supplementary Substance Misuse Treatment & Recovery Grant (Specific Purpose)	0.525	This is a new grant from the Department for Health and Social Care. The SSMTR (Supplementary Substance Misuse Treatment & Recovery) Grant, also known as the Drug and Alcohol Treatment and Recovery Improvement Grant (DATRIG), is a funding initiative by the DHSC to enhance drug and alcohol treatment and recovery services across England. It aims to increase access to treatment, improve the quality of provision, and support individuals in their recovery journey
Environment and Communities	Transitional Resource Grant (Specific Purpose)	0.871	This is a new grant from the Department for Environment, Food and Rural Affairs. It covers the implementation of the weekly food collections and the cost of resources to implement this such as officer time, public communications, distributing food waste containers and project management related costs.
Environment and Communities	High Speed 2 (HS2) Ltd (Specific Purpose)	0.850	This grant is from High Speed 2 (HS2) Ltd and is for landscape and environmental improvements in the Wybunbury area.

Section 4: Capital

Table 1: Financial Parameters for 2024/25 to 2027/28

Parameter	Value (£m)			
	2024/25	2025/26	2026/27	2027/28
Repayment of Borrowing				
Minimum Revenue Provision*	15.327	17.977	21.920	23.934
External Loan Interest	19.412	18.359	19.271	20.995
Investment Income	(4.329)	(3.300)	(2.747)	(2.704)
Contributions from Services Revenue Budgets	(0.977)	(1.311)	(2.261)	(2.494)
Total Capital Financing Costs	29.433	31.725	36.183	39.731
Use of Financing EMR	(2.100)	0.000	0.000	0.000
Actual CFB in MTFS	28.508	35.039	38.758	41.860
Budget Deficit /(Surplus)	(1.175)	(3.314)	(2.575)	(2.129)
Capital Receipts targets*	1.000	1.000	1.000	1.000
Flexible use of Capital Receipts	1.000	1.000	1.000	1.000

*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**. For detailed tables by Committee please see **Annex 2**.
- 1.2. **Table 3** lists details of Delegated decisions up to £500,000 for noting.
- 1.3. **Table 4** lists Capital Supplementary Estimates over £500,000 and up to £1,000,000 for committee approval and Capital Virements over £500,000 and up to and including £5,000,000 that require 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.
- 1.4. **Table 5** lists Supplementary Capital estimates greater than £1,000,000 for recommendation to Council.

Table 2: Capital Programme Update

CHESHIRE EAST COUNCIL CAPITAL PROGRAMME SUMMARY					
CAPITAL PROGRAMME 2025/26 - 2028/29					
	Forecast 2025/26 £m	Forecast 2026/27 £m	Forecast 2027/28 £m	Forecast 2028/29 £m	Total Forecast 2025-29 £m
Committed Schemes - In Progress					
Adults and Health	0.132	0.424	0.000	0.000	0.556
Children and Families	46.836	20.285	16.945	13.403	97.469
Corporate Policy	12.991	3.265	2.377	0.600	19.233
Economy & Growth	44.420	39.649	47.806	49.559	181.434
Environment & Communities	23.822	2.646	6.033	9.285	41.786
Highways & Transport	64.245	64.629	32.495	93.317	254.686
Total Committed Schemes - In Progress	192.446	130.898	105.656	166.164	595.164
CAPITAL PROGRAMME 2025/26 - 2028/29					
	Forecast 2025/26 £m	Forecast 2026/27 £m	Forecast 2027/28 £m	Forecast 2028/29 £m	Total Forecast 2025-29 £m
New Schemes					
Adults and Health	0.000	0.000	0.000	0.000	0.000
Children and Families	0.910	0.000	0.000	0.000	0.910
Corporate Policy	3.490	1.663	1.377	0.000	6.530
Economy & Growth	0.000	0.000	0.000	0.000	0.000
Environment & Communities	0.549	0.370	0.214	0.349	1.482
Highways & Transport	8.147	12.960	13.069	11.502	45.678
Total New Schemes	13.096	14.993	14.660	11.851	54.600
Total	205.542	145.891	120.316	178.015	649.764
Funding Requirement					
Indicative Funding Analysis: (See note 1)					
Government Grants	128.403	93.235	39.007	102.750	363.395
External Contributions	14.160	21.230	26.673	40.606	102.669
Revenue Contributions	0.830	0.660	0.000	0.000	1.490
Capital Receipts	1.203	1.931	20.979	11.840	35.952
Prudential Borrowing (See note 2)	60.946	28.835	33.658	22.819	146.258
Total	205.542	145.891	120.316	178.015	649.764

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.

Note 2:

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: Delegated Decisions – Supplementary Capital estimates and Budget virements up to £500,000

Committee / Capital Scheme	Amount Requested £m	Reason and Funding Source
Supplementary Capital Estimates that have been made up to £500,000		
Adults and Public Health		
Community - Rural Shared Prosperity Fund	0.088	New allocation for 2025-26 Rural UKSPF funding
Children and Families		
Family Hubs Transformation	0.105	New capital grant allocation for 2025-26 for Family Hubs Transformation
Economy & Growth		
Economic Development		
UKSPF E22 and E29 capital interventions	0.350	SCE to be approved to reflect 25/26 allocation of UKSPF and should be in place for FR2. Funds to be transferred from Revenue
Culture & Tourism		
Visitor Economy - Rural Shared Prosperity Fund	0.248	
Highways & Transport		
Bus Priority	0.132	To be funded by BSIP Phase 3 grant
Total Supplementary Capital Estimates Requested	0.923	
£m		
Capital Budget Virements that have been made up to £500,000		
Children & Families		
Education and 14-19 Skills		
Macclesfield Planning Area - secondary new places	0.200	Transfer budget to Tytherington High school project (CAP-10468)
Macclesfield Academy Resource Provision	0.100	Budget from CAP-10278 to be transferred to central High Needs allocation (CAP-10106)
New AP Free School	0.025	Transfer budget from New SEN Additional AP places (CAP-10599) to New AP Free School as no longer required as a separate project.
School Condition Grant	0.001	Return of remaining budget in School Condition Grant - Catering Block to central School Condition Grant allocation (CAP-00106)
Facilities Management		
Premises Capital (FM)	0.111	Virement from PSDS - 3B - Lot 1 programme aborted and no additional grant claims to be made, the Prudential Borrowing funding was allocated as match funding and there is a risk that SALIX request clawback, therefore the need for this funding to remain in the Capital Programme.
Total Capital Budget Virements Approved	0.436	
Total Supplementary Capital Estimates and Virements	1.360	

Table 4: Requests for Supplementary Capital Estimates (SCEs) and Capital Virements

Committee / Capital Scheme	Amount Requested £m	Reason and Funding Source
Service Committee are asked to approve the Supplementary Capital Estimates above £500,000 up to and including £1,000,000		
Highways & Transport		
A500 Corridor OBC Update	0.903	Final tranche of DfT development grant funding to fund the production of an update OBC Update for the A500 scheme. The A500 Scheme is one of 42 schemes under review by DfT which should report back this Autumn. No spend on this grant will be incurred ahead of the review's anticipated conclusion
Total Supplementary Capital Estimates Requested	0.903	
Service committee are asked to note Capital Budget Virements above £500,000 up to and including £5,000,000 for approval by Relevant Member(s) of CLT and Chief Finance Officer in consultation with Chair of the relevant Committee and the Chair of Finance Sub-Committee		
Corporate		
ICT Hybrid Model	0.750	Virement from Infrastructure Investment Programme to ICT Hybrid Model to support Gemini Phase 2
Highways & Transport		
A500 Corridor OBC Update	0.764	Virement from "A500 Dualling" project in respect of acquiring land. This land requirement now falls under "A500 Corridor OBC update" .
Total Capital Virements requested	1.514	
Total SCEs and Virements	2.417	

Table 5: Requests for Supplementary Capital Estimates (SCEs) for Recommendation

Committee	Amount Requested £m	Reason and Funding Source
Finance Sub Committee are asked to recommend to Council the approval of the Supplementary Capital SCEs over £1,000,000		
Highways & Transport		
Public Transport Infrastructure	0.700	To add BSIP Phase 4 grant of £2,122,646 to the Capital Programme, distributed over four projects.
Bus Priority	0.623	
Real Time Passenger Information (RTPI)	0.750	
Macclesfield Bus Station	0.050	
Total Supplementary Capital Estimates Requested	2.123	
Total Supplementary Capital Estimates and Virements	2.123	

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 2025 in the Council's General Fund Reserves was £6.3m, as published in the Council's Statement of Accounts for 2024/25.
- 5.3 At FR1, the closing balance at 31 March 2026 in the Council's General Fund Reserve is forecast to be £6.5m.
- 5.4 The current balance on reserves is insufficient in order to provide adequate protection against established and newly emerging risks, particularly the DSG deficit, which is projected to rise to £146m 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 2025 was £23.1m.
- 5.6 During 2025/26, £14.9m will be drawn down to fund expenditure specifically provided for by services. This includes £3.8m to fund one off Transformation costs, £2.2m for Capital expenditure and £6.2m to support the collection fund. These balances fall within the forecasts approved during the MTFS budget setting process. £11.5m will be added back to reserves, this is predominantly related to the collection fund and will be used to mitigate future legislative changes over the short to medium term. Net movement on reserves is therefore £3.4m.
- 5.7 The indicative closing balance on Earmarked Reserves at 31 March 2026, is forecast at £19.6m. With the General Fund reserves of £6.5m, total reserves available for Council use at 31 March 2026 are forecast at £26.1m.
- 5.8 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.

Reserves Balances**Table 1 – Adults and Health Committee**

Earmarked Reserves	Balance at 1 April 2025	Drawdowns to Support Service Costs (+)	Additional Funds to Reserve (-)	Forecast Balance at 31 March 2026	Notes
Adults and Health Committee	£m	£m	£m	£m	
Public Health Reserve	(3.204)	0.207	0	(2.997)	Ring-fenced underspend to be invested in areas to improve performance against key targets.
PFI Equalisation - Extra Care Housing	0	0	(0.113)	(0.113)	Surplus grant set aside to meet future payments on existing PFI contract.
Adults and Health Committee Total:	(3.204)	0.207	(0.113)	(3.110)	

Table 2 – Children and Families Committee

Earmarked Reserves	Balance at 1 April 2025	Drawdowns to Support Service Costs (+)	Additional Funds to Reserve (-)	Forecast Balance at 31 March 2026	Notes
Children and Families Committee	£m	£m	£m	£m	
ILACS Spending Plan	(0.456)	0.456	0	0	To address the findings from the Ofsted inspection of local authority children's services.
Children and Families Committee Total:	(0.456)	0.456	0	0	

Table 3 – Corporate Policy Committee

Earmarked Reserves	Balance at 1 April 2025	Drawdowns to Support Service Costs (+)	Additional Funds to Reserve (-)	Forecast Balance at 31 March 2026	Notes
Corporate Policy Committee	£m	£m	£m	£m	
Collection Fund Management	(5.120)	6.199	(10.035)	(8.956)	To manage cash flow implications as part of the Business Rates Retention Scheme.
Capital Financing Reserves	(2.234)	2.234	0	0	To provide for financing of capital schemes, other projects and initiatives.
Insurance Reserve	(0.314)	0	0	(0.314)	To settle insurance claims and manage excess costs.
Elections General	(0.432)	0	0	(0.432)	To provide funds for Election costs every 4 years.
Digital Solutions Architect	(0.074)	0.074	0	0	To help fund the Digital Customer Enablement programme and will be key to realising the cost savings and efficiencies across the Council through a number of digital initiatives.
2025/26 Transformation Reserve 1	(3.500)	3.500	0	0	To support a group of projects across the Council's four Directorates to deliver improved service delivery through efficiency and revenue savings.
2025/26 Transformation Reserve 2	(5.300)	0.323	0	(4.947)	The Transformation Programme 2 reserve has been created to help mitigate one-off costs of the change delivery programme over the next two financial years.
ICT Programme	(0.300)	0.300	0	0	To support the costs associated with the Gemini project, including potential redundancies.
Corporate Policy Committee Total:	(17.274)	12.660	(10.035)	(14.649)	

Table 4 – Economy and Growth Committee

Earmarked Reserves	Balance at 1 April 2025	Drawdowns to Support Service Costs (+)	Additional Funds to Reserve (-)	Forecast Balance at 31 March 2026	Notes
Economy and Growth Committee	£m	£m	£m	£m	
Place Directorate Reserve	(0.418)	0.418	0	0	To support a range of projects within the Place Directorate.
Investment (Sustainability)	(0.549)	0.050	0	(0.499)	To aid investment that can increase long-term financial independence and stability of the Council.
Legal Proceedings	(0.179)	0.025	0	(0.154)	To respond to insolvency/legal proceedings on land and property matters.
Tatton Park Trading Reserve	(0.050)	0.050	0	0	To support Tatton Vision capital project and for the replacement of vehicles
Economy and Growth Committee Total:	(1.196)	0.543	0	(0.653)	

Table 5 – Environment and Communities Committee

Earmarked Reserves	Balance at 1 April 2025	Drawdowns to Support Service Costs (+)	Additional Funds to Reserve (-)	Forecast Balance at 31 March 2026	Notes
Environment and Communities Committee	£m	£m	£m	£m	
Strategic Planning	(0.287)	0	0	(0.287)	To meet costs associated with the Local Plan - site allocations, minerals and waste DPD. - Reserve needed in 26/27
Trees / Structures Risk Management	(0.084)	0	0	(0.084)	To help respond to increases in risks relating to the environment and adverse weather events.
Air Quality	(0.036)	0.036	0	0	Air Quality Management - DEFRA Action Plan. Relocating electric vehicle chargepoint in Congleton
Licensing Enforcement	(0.010)	0.010	0	0	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)	(0.002)	0.002	0	0	Grant relating to Public Information Works.
Neighbourhood Planning	(0.041)	0.041	0	0	To match income and expenditure.
Street Cleansing	(0.022)	0.022	0	0	Committed expenditure on voluntary litter picking equipment and electric blowers.
Environment and Communities Committee Total:	(0.482)	0.111	0	(0.371)	

Table 6 – Highways and Transport Committee

Earmarked Reserves	Balance at 1 April 2025	Drawdowns to Support Service Costs (+)	Additional Funds to Reserve (-)	Forecast Balance at 31 March 2026	Notes
Highways and Transport Committee	£m	£m	£m	£m	
Flood Risk and Adverse Weather Events	(0.400)	0.911	(1.193)	(0.682)	To help the service manage risks such as the impact of adverse weather.
Highways Procurement Project	(0.083)	0	0	(0.083)	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	(0.019)	0	0	(0.019)	Contribution to LEP transport studies/consultancy . Ongoing working around Transport Legacy issues.
Highways and Transport Committee Total:	(0.502)	0.911	(1.193)	(0.784)	

Table 7 – Earmarked Reserves Summary

Earmarked Reserves	Balance at 1 April 2025 £m	Drawdowns to Support Service Costs (+) £m	Additional Funds to Reserve (-) £m	Forecast Balance at 31 March 2026 £m
Adults and Health Committee	(3.204)	0.207	(0.113)	(3.110)
Children and Families Committee	(0.456)	0.456	0	0
Corporate Policy Committee	(17.274)	12.660	(10.035)	(14.649)
Economy and Growth Committee	(1.196)	0.543	0	(0.653)
Environment and Communities Committee	(0.482)	0.111	0	(0.371)
Highways and Transport Committee	(0.502)	0.911	(1.193)	(0.784)
Earmarked Reserves Total	(23.114)	14.888	(11.341)	(19.567)
General Fund Reserve	(6.299)	0	(0.186)	(6.485)
CEC Total Usable Reserves	(29.413)	14.888	(11.527)	(26.052)



First Financial Review 2025/26

Results to end of June 2025

Capital tables by Committee

CAPITAL PROGRAMME 2025/26-2028/29													
Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £m
	Total Approved Budget	Prior Years	Forecast Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Total Forecast Budget 2025/29	Grants	External Contributions	Revenue Contributions	Capital Receipts	Prudential Borrowing	
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Committed Schemes in progress													
Adults Services													
Community - Rural Shared Prosperity Fund	0.449	0.361	0.088	0.000	0.000	0.000	0.088	0.088	0.000	0.000	0.000	0.000	0.088
Electronic Call Monitoring System	0.389	0.000	0.000	0.389	0.000	0.000	0.389	0.000	0.000	0.389	0.000	0.000	0.389
People Planner System	0.094	0.043	0.026	0.025	0.000	0.000	0.051	0.051	0.000	0.000	0.000	0.000	0.051
Replacement Care4CE Devices	0.093	0.065	0.018	0.010	0.000	0.000	0.028	0.028	0.000	0.000	0.000	0.000	0.028
Total Committed Schemes	1.025	0.469	0.132	0.424	0.000	0.000	0.556	0.167	0.000	0.389	0.000	0.000	0.556
Total Adults and Health Schemes	1.025	0.469	0.132	0.424	0.000	0.000	0.556	0.167	0.000	0.389	0.000	0.000	0.556

Children and Families

CAPITAL

CAPITAL PROGRAMME 2025/26 - 2028/29													
Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding
	Total Approved Budget £m	Prior Years £m	Forecast Budget 2025/26 £m	Forecast Budget 2026/27 £m	Forecast Budget 2027/28 £m	Forecast Budget 2028/29 £m	Total Forecast Budget 2025/29 £m	Grants £m	External Contributions £m	Revenue Contributions £m	Capital Receipts £m	Prudential Borrowing £m	
Committed Schemes in progress													
Childrens Social Care													
Foster Carer Capacity Scheme	0.534	0.468	0.067	0.000	0.000	0.000	0.067	0.000	0.000	0.000	0.000	0.067	0.067
Crewe Youth Zone	5.135	0.570	3.718	0.847	0.000	0.000	4.565	3.718	0.000	0.000	0.000	0.847	4.565
Family Hubs Transformation (Early Years - C110120)	0.387	0.282	0.105	0.000	0.000	0.000	0.105	0.105	0.000	0.000	0.000	0.000	0.105
Children's Home Sufficiency Scheme	1.404	0.358	1.046	0.000	0.000	0.000	1.046	0.000	0.000	0.000	0.000	1.046	1.046
Strong Start, Family Help & Integration													
Early Years Sufficiency Capital Fund	1.036	0.985	0.050	0.000	0.000	0.000	0.050	0.050	0.000	0.000	0.000	0.000	0.050
Childcare Capital Expansion	0.749	0.009	0.640	0.100	0.000	0.000	0.740	0.740	0.000	0.000	0.000	0.000	0.740
Education and 14-19 Skills													
Adelaide Academy	0.904	0.069	0.835	0.000	0.000	0.000	0.835	0.665	0.000	0.000	0.000	0.170	0.835
Basic Need Grant Allocation	7.401	0.017	7.384	0.000	0.000	0.000	7.384	7.384	0.000	0.000	0.000	0.000	7.384
Congleton Planning Area - Primary (1)	2.209	0.179	2.030	0.000	0.000	0.000	2.030	0.764	1.266	0.000	0.000	0.000	2.030
Congleton Planning Area - Primary (2)	0.628	0.579	0.049	0.000	0.000	0.000	0.049	0.049	0.000	0.000	0.000	0.000	0.049
Congleton Planning Area - Primary (3)	7.504	0.004	0.049	0.500	2.000	4.950	7.499	4.299	3.200	0.000	0.000	0.000	7.499
Devolved Formula Grant - Schools	1.143	0.443	0.391	0.310	0.000	0.000	0.701	0.701	0.000	0.000	0.000	0.000	0.701
Energy Efficiency Grant - Schools	0.541	0.541	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Future Schemes - Feasibility Studies	0.400	0.124	0.150	0.126	0.000	0.000	0.276	0.276	0.000	0.000	0.000	0.000	0.276
Gainsborough Primary - Flooring	0.304	0.017	0.287	0.000	0.000	0.000	0.287	0.287	0.000	0.000	0.000	0.000	0.287
Handforth Planning Area - New School	13.003	0.010	0.040	0.500	4.000	8.453	12.993	0.129	12.864	0.000	0.000	0.000	12.993
Leighton Academy – Resourced unit (New SEN places	0.193	0.141	0.052	0.000	0.000	0.000	0.052	0.052	0.000	0.000	0.000	0.000	0.052
Leighton SEND Reception Adaptations	0.026	0.000	0.026	0.000	0.000	0.000	0.026	0.026	0.000	0.000	0.000	0.000	0.026
Little Angels Satellite Sites	0.029	0.021	0.008	0.000	0.000	0.000	0.008	0.008	0.000	0.000	0.000	0.000	0.008
Macclesfield Planning Area - Secondary New	0.531	0.006	0.525	0.000	0.000	0.000	0.525	0.525	0.000	0.000	0.000	0.000	0.525
Macclesfield Planning Area - New School	4.001	0.002	0.000	0.000	4.000	0.000	4.000	0.000	4.000	0.000	0.000	0.000	4.000
Malbank High School	1.922	1.897	0.025	0.000	0.000	0.000	0.025	0.025	0.000	0.000	0.000	0.000	0.025
Mobberley Primary School	1.208	0.037	0.050	0.861	0.259	0.000	1.170	0.870	0.000	0.000	0.300	0.000	1.170
Nantwich Planning Area (Primary Schools - 210	9.061	0.793	6.768	1.500	0.000	0.000	8.268	5.308	2.960	0.000	0.000	0.000	8.268

Children and Families

CAPITAL

CAPITAL PROGRAMME 2025/26 - 2028/29													
Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding
	Total Approved Budget	Prior Years	Forecast Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Total Forecast Budget 2025/29	Grants	External Contributions	Revenue Contributions	Capital Receipts	Prudential Borrowing	
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
New AP Free School	0.525	0.003	0.521	0.000	0.000	0.000	0.521	0.521	0.000	0.000	0.000	0.000	0.521
New Satellite school - 2	9.000	0.013	0.987	5.000	3.000	0.000	8.987	8.987	0.000	0.000	0.000	0.000	8.987
New SEN Free School	0.998	0.010	0.740	0.248	0.000	0.000	0.988	0.988	0.000	0.000	0.000	0.000	0.988
New SEN places - 1	1.089	0.004	1.086	0.000	0.000	0.000	1.086	1.086	0.000	0.000	0.000	0.000	1.086
Oakfield Lodge & Stables	0.050	0.013	0.037	0.000	0.000	0.000	0.037	0.037	0.000	0.000	0.000	0.000	0.037
Poynton Planning Area	1.500	0.021	0.479	1.000	0.000	0.000	1.479	0.676	0.803	0.000	0.000	0.000	1.479
Provision of Sufficient School Places - SEND	7.182	6.974	0.208	0.000	0.000	0.000	0.208	0.000	0.000	0.000	0.000	0.208	0.208
Sandbach Primary Academy	1.583	0.912	0.671	0.000	0.000	0.000	0.671	0.671	0.000	0.000	0.000	0.000	0.671
Schools Condition Capital Grant	6.497	1.037	3.460	2.000	0.000	0.000	5.460	5.460	0.000	0.000	0.000	0.000	5.460
SEN/High Needs Capital Allocation	4.860	0.187	4.673	0.000	0.000	0.000	4.673	4.673	0.000	0.000	0.000	0.000	4.673
Shavington Planning Area - New Primary School	8.040	0.162	0.500	3.692	3.687	0.000	7.879	5.549	2.330	0.000	0.000	0.000	7.879
Springfield Satellite Site (Dean Row)	6.112	5.820	0.292	0.000	0.000	0.000	0.292	0.000	0.000	0.000	0.000	0.292	0.292
Springfield Satellite Site - Middlewich	6.000	0.017	3.983	2.000	0.000	0.000	5.983	5.983	0.000	0.000	0.000	0.000	5.983
The Dingle PS Expansion (Was Haslington PA- Tytherington High School	1.395	1.373	0.022	0.000	0.000	0.000	0.022	0.022	0.000	0.000	0.000	0.000	0.022
Various SEN Sites - Small Works/Adaptations	3.006	0.208	2.797	0.000	0.000	0.000	2.797	2.797	0.000	0.000	0.000	0.000	2.797
Wheelock Primary School	0.150	0.001	0.149	0.000	0.000	0.000	0.149	0.149	0.000	0.000	0.000	0.000	0.149
Wilmslow High School BN	2.411	0.890	0.521	1.000	0.000	0.000	1.521	1.062	0.460	0.000	0.000	0.000	1.521
Wilmslow Primary Planning Area	14.179	12.788	1.391	0.000	0.000	0.000	1.391	0.193	1.150	0.000	0.000	0.048	1.391
	0.626	0.001	0.025	0.600	0.000	0.000	0.625	0.125	0.500	0.000	0.000	0.000	0.625
Total Committed Schemes	135.456	37.986	46.836	20.285	16.945	13.403	97.469	64.960	29.532	0.000	0.300	2.678	97.469
New Schemes													
Education and 14-19 Skills													
Chelford Primary School	0.340	0.000	0.340	0.000	0.000	0.000	0.340	0.340	0.000	0.000	0.000	0.000	0.340
Park Lane Refurbishment additional SEND places	0.200	0.005	0.195	0.000	0.000	0.000	0.195	0.195	0.000	0.000	0.000	0.000	0.195
Alderley Edge Primary - 25-26 Condition Project	0.050	0.000	0.050	0.000	0.000	0.000	0.050	0.050	0.000	0.000	0.000	0.000	0.050
Rainow Primary - 25-26 Condition Project	0.025	0.000	0.025	0.000	0.000	0.000	0.025	0.025	0.000	0.000	0.000	0.000	0.025
Ruskin - 25-26 Condition Project	0.200	0.000	0.200	0.000	0.000	0.000	0.200	0.200	0.000	0.000	0.000	0.000	0.200
Styal primary - 25-26 Condition Project	0.100	0.000	0.100	0.000	0.000	0.000	0.100	0.100	0.000	0.000	0.000	0.000	0.100
Total New Schemes	0.915	0.005	0.910	0.000	0.000	0.000	0.910	0.910	0.000	0.000	0.000	0.000	0.910
Total Children and Families Schemes	136.371	37.991	47.746	20.285	16.945	13.403	98.380	65.870	29.532	0.000	0.300	2.678	98.380

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding
	Total Approved Budget	Prior Years	Forecast Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Total Forecast Budget 2025-29	Grants	External Contributions	Revenue Contributions	Capital Receipts	Prudential Borrowing	
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Committed Schemes in progress													
ICT Services													
Accelerate Digital	5.719	0.282	2.709	1.350	1.377	0.000	5.436	0.000	0.000	0.000	0.000	5.436	5.436
Care Act Phase 2	6.314	5.256	1.058	0.000	0.000	0.000	1.058	0.000	0.000	0.000	0.000	1.058	1.058
Digital Customer Enablement	3.102	2.939	0.163	0.000	0.000	0.000	0.163	0.000	0.000	0.000	0.000	0.163	0.163
ICT Device Replacement	3.762	1.136	1.776	0.250	0.200	0.400	2.626	0.000	0.000	0.000	0.000	2.626	2.626
ICT Hybrid Model	3.449	1.758	1.690	0.000	0.000	0.000	1.690	0.000	0.000	0.000	0.000	1.690	1.690
IADM (Information Assurance and Data Management)	19.465	17.456	2.009	0.000	0.000	0.000	2.009	0.000	0.000	0.000	0.000	2.009	2.009
Infrastructure Investment Programme (IIP)	34.429	31.376	2.223	0.830	0.000	0.000	3.053	0.000	0.000	0.000	0.000	3.053	3.053
Vendor Management	1.006	0.767	0.239	0.000	0.000	0.000	0.239	0.000	0.000	0.000	0.000	0.239	0.239
Finance & Customer Services													
Core Financials	13.143	10.259	1.099	0.785	0.800	0.200	2.884	0.000	0.000	0.000	0.000	2.884	2.884
Vendor Management - Phase 2	0.099	0.024	0.025	0.050	0.000	0.000	0.075	0.000	0.000	0.000	0.000	0.075	0.075
Total Committed Schemes	90.488	71.255	12.991	3.265	2.377	0.600	19.233	0.000	0.000	0.000	0.000	19.233	19.233
New Schemes													
ICT													
Digital BluePrint	6.530	0.000	3.490	1.663	1.377	0.000	6.530	0.000	0.000	0.000	0.000	6.530	6.530
Total New Schemes	0.000	0.000	3.490	1.663	1.377	0.000	6.530	0.000	0.000	0.000	0.000	6.530	6.530
Total Corporate Policy Schemes	90.488	71.255	16.481	4.928	3.754	0.600	25.763	0.000	0.000	0.000	0.000	25.763	25.763

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £m
	Total Approved Budget £m	Prior Years £m	Forecast Budget 2025/26 £m	Forecast Budget 2026/27 £m	Forecast Budget 2027/28 £m	Forecast Budget 2028/29 £m	Total Forecast Budget 2025-29 £m	Grants £m	External Contributions £m	Revenue Contributions £m	Capital Receipts £m	Prudential Borrowing £m	
Committed Schemes in progress													
Facilities Management													
Public Sector Decarbonisation Fund - FM 3	5.148	5.144	0.003	0.000	0.000	0.000	0.003	0.000	0.000	0.000	0.000	0.003	0.003
PSDS - 3B - Lot 3 (schools)	4.390	3.353	1.036	0.000	0.000	0.000	1.036	0.969	0.000	0.067	0.000	0.000	1.036
PSDS - 3C	1.672	0.086	1.586	0.000	0.000	0.000	1.586	1.363	0.000	0.000	0.000	0.223	1.586
Septic Tanks	1.585	0.291	0.094	0.400	0.400	0.400	1.294	0.000	0.000	0.000	0.000	1.294	1.294
Schools Capital Maintenance	8.315	5.788	1.797	0.730	0.000	0.000	2.527	2.257	0.000	0.271	0.000	0.000	2.527
Premises Capital (FM)	48.241	34.609	3.787	3.984	2.700	3.161	13.632	0.000	0.000	0.000	0.000	13.632	13.632
Housing													
Crewe Towns Fund - Warm and Healthy Homes	2.126	0.161	1.965	0.000	0.000	0.000	1.965	1.965	0.000	0.000	0.000	0.000	1.965
Disabled Facilities	26.244	14.040	3.486	2.906	2.906	2.906	12.204	11.302	0.000	0.000	0.000	0.902	12.204
Green Homes Grant	2.647	2.449	0.198	0.000	0.000	0.000	0.198	0.198	0.000	0.000	0.000	0.000	0.198
Gypsy and Traveller Sites	4.136	4.058	0.078	0.000	0.000	0.000	0.078	0.000	0.000	0.000	0.000	0.078	0.078
Home Repairs Vulnerable People	1.797	0.987	0.271	0.339	0.200	0.000	0.810	0.374	0.000	0.000	0.000	0.436	0.810
Home Upgrade Grant Phase 2	2.894	2.094	0.800	0.000	0.000	0.000	0.800	0.800	0.000	0.000	0.000	0.000	0.800
Local Authority Housing Fund	0.732	0.422	0.309	0.000	0.000	0.000	0.309	0.309	0.000	0.000	0.000	0.000	0.309
Sustainable Warmth - Home Upgrade Grant	0.843	0.829	0.014	0.000	0.000	0.000	0.014	0.014	0.000	0.000	0.000	0.000	0.014
Temporary Accommodation	1.479	1.076	0.403	0.000	0.000	0.000	0.403	0.000	0.287	0.116	0.000	0.000	0.403
Warm Homes Fund	0.239	0.218	0.021	0.000	0.000	0.000	0.021	0.021	0.000	0.000	0.000	0.000	0.021
Warm Homes Local Grant (DESNZ)	7.793	0.000	1.354	3.252	3.187	0.000	7.793	7.793	0.000	0.000	0.000	0.000	7.793
Estates													
Corporate Landlord - Non-Operational	1.336	0.000	1.336	0.000	0.000	0.000	1.336	0.000	0.000	0.000	0.000	1.336	1.336
Malkins Bank Landfill Site	1.360	0.782	0.080	0.497	0.000	0.000	0.577	0.000	0.000	0.000	0.000	0.577	0.577
Farms Strategy	2.910	1.689	0.152	0.065	0.335	0.669	1.220	0.000	0.000	0.000	1.220	0.000	1.220
WorkplaCE	1.000	0.255	0.745	0.000	0.000	0.000	0.745	0.745	0.000	0.000	0.000	0.000	0.745

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £m
	Total Approved Budget £m	Prior Years £m	Forecast Budget 2025/26 £m	Forecast Budget 2026/27 £m	Forecast Budget 2027/28 £m	Forecast Budget 2028/29 £m	Total Forecast Budget 2025-29 £m	Grants £m	External Contributions £m	Revenue Contributions £m	Capital Receipts £m	Prudential Borrowing £m	
Economic Development													
Crewe Towns Fund - Repurposing Our High Streets	1.132	0.526	0.390	0.216	0.000	0.000	0.606	0.606	0.000	0.000	0.000	0.000	0.606
Crewe Towns Fund - Flag Lane Baths	1.969	0.603	0.012	1.353	0.000	0.000	1.365	0.012	0.000	0.000	0.000	1.353	1.365
Crewe Towns Fund - Mill Street Corridor	4.477	1.479	2.998	0.000	0.000	0.000	2.998	2.998	0.000	0.000	0.000	0.000	2.998
Crewe Towns Fund - Mirion St	1.190	1.066	0.125	0.000	0.000	0.000	0.125	0.125	0.000	0.000	0.000	0.000	0.125
Crewe Towns Fund - Crewe Youth Zone non-grant	0.351	0.246	0.067	0.038	0.000	0.000	0.105	0.105	0.000	0.000	0.000	0.000	0.105
History Centre Public Realm & ICV (Crewe Towns Fund) CTC1	0.580	0.028	0.152	0.400	0.000	0.000	0.552	0.552	0.000	0.000	0.000	0.000	0.552
Handforth Heat Network	13.219	0.035	0.695	0.450	12.039	0.000	13.183	2.569	7.428	0.000	0.000	3.187	13.183
Demolition of Crewe Library & Concourse CTC10	3.396	3.237	0.159	0.000	0.000	0.000	0.159	0.000	0.000	0.000	0.000	0.159	0.159
Future High Street Funding - CEC Innovation Centre	4.251	3.961	0.291	0.000	0.000	0.000	0.291	0.291	0.000	0.000	0.000	0.000	0.291
Crewe Town Centre Regeneration	32.333	31.010	1.323	0.000	0.000	0.000	1.323	1.000	0.064	0.000	0.000	0.259	1.323
South Macclesfield Development Area	34.630	3.283	0.176	0.000	0.000	31.171	31.347	10.000	10.000	0.000	11.347	0.000	31.347
North Cheshire Garden Village	57.866	9.530	6.991	17.810	23.535	0.000	48.336	17.693	0.000	0.000	21.700	8.944	48.336
Handforth Garden Village s106 Obligations	6.841	0.000	0.000	2.740	0.000	4.101	6.841	0.000	0.000	0.000	0.000	6.841	6.841
Leighton Green	2.096	1.495	0.000	0.601	0.000	0.000	0.601	0.000	0.000	0.000	0.000	0.601	0.601
Connecting Cheshire Phase 3	8.000	0.720	0.850	1.200	2.000	3.230	7.280	0.000	7.280	0.000	0.000	0.000	7.280
Digital Projects	9.250	5.680	0.070	0.000	0.000	3.500	3.570	3.570	0.000	0.000	0.000	0.000	3.570
UKSPF E22 and E29 capital interventions	1.654	1.304	0.350	0.000	0.000	0.000	0.350	0.350	0.000	0.000	0.000	0.000	0.350
Macclesfield Indoor Market Refurbishment (MIMR)	2.496	1.898	0.598	0.000	0.000	0.000	0.598	0.500	0.000	0.000	0.000	0.098	0.598
Nantwich Town Centre Public Realm Improvements	0.100	0.000	0.050	0.050	0.000	0.000	0.100	0.000	0.100	0.000	0.000	0.000	0.100
Culture & Tourism													
Countryside Vehicles	1.579	0.726	0.070	0.300	0.300	0.182	0.852	0.000	0.000	0.000	0.000	0.852	0.852
Culture & Tourism S106 Schemes	0.664	0.075	0.143	0.387	0.010	0.049	0.589	0.000	0.589	0.000	0.000	0.000	0.589
Green Structures Investment	0.896	0.000	0.271	0.239	0.195	0.191	0.896	0.000	0.000	0.000	0.000	0.896	0.896
New Archives Premises CTC1	10.256	1.566	8.362	0.328	0.000	0.000	8.690	0.000	0.000	0.000	0.000	8.690	8.690
PROW Capital Works	1.138	1.127	0.011	0.000	0.000	0.000	0.011	0.011	0.000	0.000	0.000	0.000	0.011
PROW CMM A6 MARR	0.100	0.070	0.001	0.029	0.000	0.000	0.030	0.030	0.000	0.000	0.000	0.000	0.030
Visitor Economy - Rural Shared Prosperity Fund	0.713	0.465	0.248	0.000	0.000	0.000	0.248	0.248	0.000	0.000	0.000	0.000	0.248
Tatton Park Investment Phase 2	3.280	1.446	0.500	1.334	0.000	0.000	1.834	0.000	0.000	0.000	0.000	1.834	1.834
Total Committed Schemes	331.345	149.912	44.420	39.649	47.806	49.559	181.434	68.768	25.747	0.454	34.267	52.197	181.434
Total Growth & Enterprise	331.345	149.912	44.420	39.649	47.806	49.559	181.434	68.768	25.747	0.454	34.267	52.197	181.434

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £m
	Total Approved Budget £m	Prior Years £m	Forecast Budget 2025/26 £m	Forecast Budget 2026/27 £m	Forecast Budget 2027/28 £m	Forecast Budget 2028/29 £m	Total Forecast Budget 2025-29 £m	Grants £m	External Contributions £m	Revenue Contributions £m	Capital Receipts £m	Prudential Borrowing £m	
Committed Schemes in progress													
Environment Services													
Bereavement Service Data System	0.035	0.007	0.028	0.000	0.000	0.000	0.028	0.000	0.000	0.028	0.000	0.000	0.028
Booth Bed Lane, Goostrey	0.140	0.000	0.000	0.140	0.000	0.000	0.140	0.100	0.040	0.000	0.000	0.000	0.140
Bosley Village Play Area	0.020	0.000	0.020	0.000	0.000	0.000	0.020	0.000	0.020	0.000	0.000	0.000	0.020
Browns Lane Play Area 2024/25	0.012	0.000	0.012	0.000	0.000	0.000	0.012	0.000	0.012	0.000	0.000	0.000	0.012
Carbon Neutral 2030 Investments	13.980	0.104	0.297	0.300	4.000	9.279	13.876	0.000	0.000	0.000	0.000	13.876	13.876
Carbon Offset Investment	0.568	0.539	0.029	0.000	0.000	0.000	0.029	0.000	0.000	0.000	0.000	0.029	0.029
Carnival Fields	0.042	0.000	0.042	0.000	0.000	0.000	0.042	0.000	0.042	0.000	0.000	0.000	0.042
Chelford Village Hall Phase 2	0.061	0.000	0.061	0.000	0.000	0.000	0.061	0.000	0.061	0.000	0.000	0.000	0.061
Closed Cemeteries	0.152	0.000	0.152	0.000	0.000	0.000	0.152	0.000	0.000	0.000	0.000	0.152	0.152
Crewe Crematorium Flue Modifications	0.030	0.019	0.011	0.000	0.000	0.000	0.011	0.000	0.000	0.000	0.000	0.011	0.011
Crewe Crematorium and Macclesfield Crematorium Major	0.030	0.018	0.012	0.000	0.000	0.000	0.012	0.000	0.000	0.000	0.000	0.012	0.012
Elworth Park	0.052	0.002	0.035	0.015	0.000	0.000	0.050	0.000	0.050	0.000	0.000	0.000	0.050
Energy Improvements at Cledford Lane	0.985	0.914	0.071	0.000	0.000	0.000	0.071	0.000	0.000	0.000	0.000	0.071	0.071
Fleet EV Transition	6.897	0.990	3.580	0.327	2.000	0.000	5.907	0.000	0.000	0.000	0.000	5.907	5.907
Fleet Vehicle Electric Charging	0.585	0.159	0.286	0.140	0.000	0.000	0.426	0.000	0.000	0.000	0.000	0.426	0.426
Future High Street Funding - Sustainable Energy Network	1.566	1.349	0.216	0.000	0.000	0.000	0.216	0.216	0.000	0.000	0.000	0.000	0.216
Green Investment Scheme (Solar Farm)	4.150	3.459	0.536	0.155	0.000	0.000	0.691	0.000	0.000	0.000	0.000	0.691	0.691
Green Spaces Wilmslow - Mersey Forest	0.021	0.021	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Grounds Maintenance Management ICT System	0.121	0.060	0.062	0.000	0.000	0.000	0.062	0.000	0.000	0.000	0.000	0.062	0.062
Household Waste Recycling Centres	0.860	0.084	0.776	0.000	0.000	0.000	0.776	0.000	0.000	0.000	0.000	0.776	0.776
Jim Evison Playing Fields	0.161	0.019	0.120	0.022	0.000	0.000	0.142	0.000	0.142	0.000	0.000	0.000	0.142
Litter and Recycling Bins	0.208	0.119	0.010	0.052	0.027	0.000	0.089	0.000	0.000	0.000	0.000	0.089	0.089
Longridge Open Space Improvement Project	0.066	0.000	0.000	0.066	0.000	0.000	0.066	0.000	0.066	0.000	0.000	0.000	0.066
LTA - Tennis Facility Improvements	0.124	0.039	0.085	0.000	0.000	0.000	0.085	0.060	0.000	0.000	0.000	0.025	0.085
Macclesfield Chapel Refurbishment	0.629	0.022	0.607	0.000	0.000	0.000	0.607	0.000	0.000	0.607	0.000	0.000	0.607
Main Road, Langley	0.259	0.003	0.160	0.097	0.000	0.000	0.257	0.000	0.257	0.000	0.000	0.000	0.257
Newtown Sports Facilities Improvements	0.099	0.093	0.000	0.006	0.000	0.000	0.006	0.000	0.006	0.000	0.000	0.000	0.006
Park Development Fund	0.846	0.670	0.089	0.087	0.000	0.000	0.176	0.000	0.000	0.000	0.000	0.176	0.176
Park Play, Meriton Road & Stanley Hall	0.010	0.000	0.010	0.000	0.000	0.000	0.010	0.000	0.010	0.000	0.000	0.000	0.010
Pastures Wood De-carbonisation	0.051	0.038	0.013	0.000	0.000	0.000	0.013	0.000	0.000	0.013	0.000	0.000	0.013
Queens Park Bowling Green	0.017	0.002	0.015	0.000	0.000	0.000	0.015	0.000	0.015	0.000	0.000	0.000	0.015
Review of Household Waste Recycling Centres	1.000	0.000	1.000	0.000	0.000	0.000	1.000	0.000	0.000	0.000	0.000	1.000	1.000
Rotherhead Drive Open Space and Play Area	0.141	0.117	0.006	0.006	0.006	0.006	0.024	0.000	0.024	0.000	0.000	0.000	0.024
Rugby Drive, Macclesfield	0.071	0.024	0.047	0.000	0.000	0.000	0.047	0.000	0.047	0.000	0.000	0.000	0.047
Shaw Heath Recreation Ground	0.022	0.016	0.000	0.006	0.000	0.000	0.006	0.000	0.006	0.000	0.000	0.000	0.006
Stanley Hall Improvements	0.055	0.053	0.002	0.000	0.000	0.000	0.002	0.000	0.002	0.000	0.000	0.000	0.002
The Carrs Improvement Project	0.061	0.000	0.000	0.061	0.000	0.000	0.061	0.000	0.061	0.000	0.000	0.000	0.061
The Moor, Knutsford	0.036	0.032	0.004	0.000	0.000	0.000	0.004	0.000	0.000	0.000	0.000	0.004	0.004

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £m
	Total Approved Budget	Prior Years	Forecast Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Total Forecast Budget 2025-29	Grants	External Contributions	Revenue Contributions	Capital Receipts	Prudential Borrowing	
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	
Unsafe Cemetery Memorials	0.035	0.009	0.026	0.000	0.000	0.000	0.026	0.000	0.000	0.000	0.000	0.026	0.026
Victoria Park Amenity Improvements	0.020	0.012	0.008	0.000	0.000	0.000	0.008	0.000	0.008	0.000	0.000	0.000	0.008
Victoria Park Pitch Improvements	0.029	0.028	0.001	0.000	0.000	0.000	0.001	0.000	0.001	0.000	0.000	0.000	0.001
Weekly Food Waste Collections	8.209	0.192	7.517	0.500	0.000	0.000	8.017	2.519	0.000	0.000	0.000	5.497	8.017
West Park Open Space & Sports Improvements	0.120	0.045	0.075	0.000	0.000	0.000	0.075	0.000	0.075	0.000	0.000	0.000	0.075
Woodland South of Coppice Way, Handforth	0.089	0.068	0.005	0.016	0.000	0.000	0.021	0.000	0.021	0.000	0.000	0.000	0.021
Wybunbury Parish Open Space	0.005	0.001	0.004	0.000	0.000	0.000	0.004	0.000	0.004	0.000	0.000	0.000	0.004
Wybunbury St Chad's Closed Cemetery	0.219	0.000	0.219	0.000	0.000	0.000	0.219	0.000	0.000	0.000	0.000	0.219	0.219
Neighbourhood Services													
Congleton Leisure Centre	13.000	12.973	0.027	0.000	0.000	0.000	0.027	0.000	0.020	0.000	0.000	0.007	0.027
Crewe Towns Fund - Cumberland Arena	3.173	0.404	2.768	0.000	0.000	0.000	2.768	2.769	0.000	0.000	0.000	0.000	2.769
Crewe Towns Fund - Pocket Parks	1.481	0.954	0.527	0.000	0.000	0.000	0.527	0.527	0.000	0.000	0.000	0.000	0.527
Crewe Towns Fund - Valley Brook Green Corridor	3.339	0.590	2.748	0.000	0.000	0.000	2.748	2.748	0.000	0.000	0.000	0.000	2.748
Middlewich Leisure Centre	0.060	0.051	0.009	0.000	0.000	0.000	0.009	0.000	0.000	0.000	0.000	0.009	0.009
Libraries - Next Generation - Self Service	0.374	0.336	0.038	0.000	0.000	0.000	0.038	0.000	0.000	0.000	0.000	0.038	0.038
Strategic Leisure Review	3.400	1.329	1.421	0.650	0.000	0.000	2.071	0.000	0.000	0.000	0.000	2.071	2.071
Planning & Regulatory Services													
Regulatory Systems & Environmental Health ICT System	0.313	0.279	0.034	0.000	0.000	0.000	0.034	0.000	0.000	0.000	0.000	0.034	0.034
Total Committed Schemes	68.030	26.244	23.822	2.646	6.033	9.285	41.786	8.940	0.991	0.647	0.000	31.208	41.786
New Schemes													
Environment Services													
Parks	1.483	0.000	0.549	0.370	0.214	0.349	1.483	0.000	1.483	0.000	0.000	0.000	1.483
Total New Schemes	1.483	0.000	0.549	0.370	0.214	0.349	1.483	0.000	1.483	0.000	0.000	0.000	1.483
Total Environment and Communities Schemes	69.513	26.244	24.371	3.016	6.247	9.635	43.269	8.940	2.474	0.647	0.000	31.208	43.269

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £m
	Total Approved Budget £m	Prior Years £m	Forecast Budget 2025/26 £m	Forecast Budget 2026/27 £m	Forecast Budget 2027/28 £m	Forecast Budget 2028/29 £m	Total Forecast Budget 2025-29 £m	Grants £m	External Contributions £m	Revenue Contributions £m	Capital Receipts £m	Prudential Borrowing £m	
Committed Schemes in progress													
Highways													
A532 Safer Road Fund Scheme	1.466	1.395	0.070	0.000	0.000	0.000	0.070	0.000	0.000	0.000	0.000	0.070	0.070
A536 Safer Road Fund Scheme	2.404	2.353	0.051	0.000	0.000	0.000	0.051	0.000	0.000	0.000	0.000	0.051	0.051
A537 Safer Road Fund Scheme	2.490	2.346	0.144	0.000	0.000	0.000	0.144	0.144	0.000	0.000	0.000	0.000	0.144
Air Quality Action Plan	0.523	0.522	0.002	0.000	0.000	0.000	0.002	0.000	0.000	0.000	0.000	0.002	0.002
Alderley Edge Bypass Scheme Implementation	60.411	60.360	0.051	0.000	0.000	0.000	0.051	0.000	0.000	0.000	0.000	0.051	0.051
Bridge Maintenance Minor Wks	12.463	11.672	0.792	0.000	0.000	0.000	0.792	0.374	0.000	0.000	0.000	0.418	0.792
Client Contract and Asset Mgmt	0.693	0.547	0.146	0.000	0.000	0.000	0.146	0.000	0.000	0.000	0.000	0.146	0.146
Footpath Maintenance - Slurry Sealing & Reconstruction Works	1.323	1.323	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Highway Maintenance Minor Wks	69.622	69.552	0.070	0.000	0.000	0.000	0.070	0.000	0.000	0.000	0.000	0.070	0.070
Highway Pothole/Challenge Fund	11.669	11.497	0.172	0.000	0.000	0.000	0.172	0.000	0.000	0.000	0.000	0.172	0.172
Jack Mills Way Part 1 Claims	0.307	0.307	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Local Highway Measures	7.255	7.105	0.151	0.000	0.000	0.000	0.151	0.151	0.000	0.000	0.000	0.000	0.151
Ward Members Local Highway Measures	0.872	0.319	0.553	0.000	0.000	0.000	0.553	0.177	0.000	0.000	0.000	0.376	0.553
Programme Management	1.547	1.546	0.002	0.000	0.000	0.000	0.002	0.002	0.000	0.000	0.000	0.000	0.002
Road Safety Schemes Minor Wks	6.423	6.260	0.163	0.000	0.000	0.000	0.163	0.034	0.000	0.000	0.000	0.128	0.163
Traffic Signal Maintenance	1.095	0.795	0.300	0.000	0.000	0.000	0.300	0.299	0.000	0.000	0.000	0.001	0.300
Traffic Signs and Bollards - LED Replacement	1.259	1.259	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Winter Service Facility	0.957	0.771	0.097	0.089	0.000	0.000	0.186	0.000	0.000	0.000	0.000	0.186	0.186
Managing and Maintaining Highways	4.712	0.000	4.712	0.000	0.000	0.000	4.712	0.000	0.000	0.000	0.000	4.712	4.712
Pothole Funding	17.397	0.000	5.799	5.799	5.799	0.000	17.397	17.397	0.000	0.000	0.000	0.000	17.397
Integrated Block - LTP	6.009	0.000	2.003	2.003	2.003	0.000	6.009	6.009	0.000	0.000	0.000	0.000	6.009
Maintenance Block - LTP	19.476	0.000	7.878	5.799	5.799	0.000	19.476	17.397	0.000	0.000	0.000	2.079	19.476
Incentive Fund - LTP	4.350	0.000	1.450	1.450	1.450	0.000	4.350	4.350	0.000	0.000	0.000	0.000	4.350
Infrastructure													
A500 Dualling scheme	88.692	11.117	0.050	0.150	0.000	77.375	77.575	74.125	3.450	0.000	0.000	0.000	77.575
A500 Corridor OBC Update	3.371	0.064	0.700	1.391	0.451	0.764	3.307	2.543	0.764	0.000	0.000	0.000	3.307
A50 / A54 Holmes Chapel	0.604	0.101	0.000	0.000	0.000	0.503	0.503	0.000	0.503	0.000	0.000	0.000	0.503
A54 / A533 Leadsmithy Street, Middlewich	0.564	0.177	0.000	0.000	0.000	0.387	0.387	0.000	0.387	0.000	0.000	0.000	0.387
A6 MARR CMM Handforth	1.088	1.046	0.042	0.000	0.000	0.000	0.042	0.042	0.000	0.000	0.000	0.000	0.042
A6 MARR Technical Design	0.473	0.285	0.188	0.000	0.000	0.000	0.188	0.070	0.119	0.000	0.000	0.000	0.188
A556 Knutsford to Bowdon	0.504	0.373	0.060	0.071	0.000	0.000	0.131	0.000	0.131	0.000	0.000	0.000	0.131
Peacock Roundabout Junction	0.750	0.036	0.516	0.000	0.000	0.198	0.714	0.000	0.714	0.000	0.000	0.000	0.714
Congleton Link Road	83.991	72.920	0.700	1.750	1.000	7.621	11.071	0.316	10.756	0.000	0.000	0.000	11.071
Crewe Green Roundabout	7.500	7.059	0.441	0.000	0.000	0.000	0.441	0.000	0.441	0.000	0.000	0.000	0.441
Flowerpot Phs 1 & Pinchpoint	4.249	1.516	0.100	0.488	0.336	1.808	2.732	1.719	1.014	0.000	0.000	0.000	2.732

CAPITAL PROGRAMME 2025/26 - 2028/29

Scheme Description	Forecast Expenditure							Forecast Funding					Total Funding £m
	Total Approved Budget £m	Prior Years £m	Forecast Budget 2025/26 £m	Forecast Budget 2026/27 £m	Forecast Budget 2027/28 £m	Forecast Budget 2028/29 £m	Total Forecast Budget 2025-29 £m	Grants £m	External Contributions £m	Revenue Contributions £m	Capital Receipts £m	Prudential Borrowing £m	
Future High Street Funding - Adaptive Signals	0.509	0.455	0.054	0.000	0.000	0.000	0.054	0.000	0.054	0.000	0.000	0.000	0.054
Future High Street Funding - Flag Lane Link	1.481	1.481	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Future High Street Funding - Southern Gateway	5.303	5.101	0.202	0.000	0.000	0.000	0.202	0.202	0.000	0.000	0.000	0.000	0.202
Highways & Infrastructure S106 Funded Schemes	5.113	1.316	1.176	1.268	0.000	1.354	3.798	0.163	3.635	0.000	0.000	0.000	3.798
Transport & Infrastructure Development Studies	0.350	0.043	0.307	0.000	0.000	0.000	0.307	0.307	0.000	0.000	0.000	0.000	0.307
Middlewich Eastern Bypass	96.600	27.679	18.000	37.682	13.240	0.000	68.921	46.779	14.611	0.000	0.000	7.532	68.921
Mill Street Corridor - Station Link Project	0.847	0.263	0.584	0.000	0.000	0.000	0.584	0.000	0.284	0.000	0.000	0.300	0.584
North-West Crewe Package	51.366	49.055	1.411	0.300	0.300	0.300	2.311	0.000	2.311	0.000	0.000	0.000	2.311
Old Mill Road / The Hill Junction	1.325	0.188	0.100	1.036	0.000	0.000	1.136	0.000	1.136	0.000	0.000	0.000	1.136
Poynton Relief Road	54.848	47.293	0.500	3.355	1.435	2.265	7.555	2.236	4.219	0.000	1.000	0.100	7.555
Sydney Road Bridge	10.501	10.112	0.014	0.375	0.000	0.000	0.389	0.000	0.390	0.000	0.000	-0.001	0.389
Strategic Transport and Parking													
Active Travel Fund	3.109	0.525	2.584	0.000	0.000	0.000	2.584	2.584	0.000	0.000	0.000	0.000	2.584
Active Travel (Cycling / Walking Route) Investment	2.920	2.854	0.066	0.000	0.000	0.000	0.066	0.001	0.000	0.000	0.000	0.065	0.066
Available Walking Routes	0.151	0.000	0.151	0.000	0.000	0.000	0.151	0.151	0.000	0.000	0.000	0.000	0.151
Car Parking Review	0.895	0.570	0.325	0.000	0.000	0.000	0.325	0.000	0.000	0.000	0.325	0.000	0.325
LEVI Capital Fund 23/24	2.172	0.000	0.217	0.652	0.652	0.652	2.172	2.172	0.000	0.000	0.000	0.000	2.172
On-street Residential Charging	0.551	0.389	0.162	0.000	0.000	0.000	0.162	0.151	0.000	0.000	0.000	0.011	0.162
Park Lane – Ayreshire Way, Congleton Walking and Cycling	0.482	0.433	0.049	0.000	0.000	0.000	0.049	0.049	0.000	0.000	0.000	0.000	0.049
Sustainable Travel Access Prog	2.245	2.059	0.186	0.000	0.000	0.000	0.186	0.186	0.000	0.000	0.000	0.000	0.186
Sustainable Modes of Travel to Schools Strategy (SMOTSS)	1.117	0.883	0.234	0.000	0.000	0.000	0.234	0.234	0.000	0.000	0.000	0.000	0.234
Public Transport Infrastructure	2.765	1.586	0.800	0.379	0.000	0.000	1.179	1.179	0.000	0.000	0.000	0.000	1.179
Bus Priority	0.755	0.000	0.413	0.341	0.000	0.000	0.755	0.755	0.000	0.000	0.000	0.000	0.755
Real Time Passenger Information (RTPI)	0.750	0.000	0.600	0.030	0.030	0.090	0.750	0.750	0.000	0.000	0.000	0.000	0.750
Macclesfield Bus Station	0.050	0.000	0.050	0.000	0.000	0.000	0.050	0.050	0.000	0.000	0.000	0.000	0.050
Local Access - Crewe Transport Access Studies	0.400	0.088	0.312	0.000	0.000	0.000	0.312	0.312	0.000	0.000	0.000	0.000	0.312
Local Access - Macclesfield Transport Access Studies	0.300	0.061	0.239	0.000	0.000	0.000	0.239	0.239	0.000	0.000	0.000	0.000	0.239
Local Transport Grant	7.754	0.000	7.754	0.000	0.000	0.000	7.754	7.754	0.000	0.000	0.000	0.000	7.754
Middlewich Rail Study	0.020	0.000	0.020	0.000	0.000	0.000	0.020	0.020	0.000	0.000	0.000	0.000	0.020
LTP Development & Monitoring Studies	0.900	0.460	0.220	0.221	0.000	0.000	0.441	0.441	0.000	0.000	0.000	0.000	0.441
Digital Car Parking Solutions	0.140	0.097	0.044	0.000	0.000	0.000	0.044	0.016	0.000	0.000	0.000	0.027	0.044
Pay and Display Parking Meters	0.620	0.607	0.013	0.000	0.000	0.000	0.013	0.000	0.000	0.000	0.000	0.013	0.013
Car Parking Improvements (including residents parking)	0.322	0.266	0.056	0.000	0.000	0.000	0.056	0.000	0.000	0.000	0.000	0.056	0.056
Total Committed Schemes	683.171	428.486	64.245	64.629	32.495	93.317	254.686	191.877	44.917	0.000	1.325	16.566	254.686

Highways & Transport

CAPITAL

CAPITAL PROGRAMME 2025/26 - 2028/29													
	Forecast Expenditure							Forecast Funding					
	Total Approved Budget £m	Prior Years £m	Forecast Budget 2025/26 £m	Forecast Budget 2026/27 £m	Forecast Budget 2027/28 £m	Forecast Budget 2028/29 £m	Total Forecast Budget 2025-29 £m	Grants £m	External Contributions £m	Revenue Contributions £m	Capital Receipts £m	Prudential Borrowing £m	
Scheme Description													
New Schemes													
Highways													
Highways Maintenance Capital	41.846	0.000	7.340	11.502	11.502	11.502	41.846	27.773	0.000	0.000	0.000	14.073	41.846
Highways: Depots (Macclesfield)	2.386	0.000	0.411	0.750	1.225	0.000	2.386	0.000	0.000	0.000	0.000	2.386	2.386
Highways: Depots (Wardle)	0.696	0.000	0.146	0.458	0.092	0.000	0.696	0.000	0.000	0.000	0.060	0.636	0.696
Strategic Transport & Parking Services													
Strategic Transport Model	0.750	0.000	0.250	0.250	0.250	0.000	0.750	0.000	0.000	0.000	0.000	0.750	0.750
Total New Schemes	45.678	0.000	8.147	12.960	13.069	11.502	45.678	27.773	0.000	0.000	0.060	17.845	45.678
Total Highways & Transport	728.849	428.486	72.392	77.589	45.564	104.819	300.363	219.650	44.917	0.000	1.385	34.411	300.363

OPEN

Environment and Communities Committee

25 September 2025

Bereavement Services Policy Amendments

Report of: Phil Cresswell, Executive Director of Place

Report Reference No: EC/21/25-26

Ward(s) Affected: All Wards

For Decision

Purpose of Report

- 1 To seek approval from the committee to amend our pre-need sale of grave policy, whereby the option for the public to purchase graves at pre-need is suspended when a cemetery reaches a 5-year capacity rather than a 20-year capacity.
- 2 To implement a new memorial safety testing policy- see Appendix A.
- 3 To note Bereavement Services' approach to unauthorised memorials.

Executive Summary

- 4 This report seeks approval from the Environment and Communities Committee for key amendments to Bereavement Services policies aimed at improving operational efficiency, safety, compliance and economic return.
- 5 The proposed changes include: Revision of the pre-need grave sale policy, reducing the suspension threshold from 20 years to 5 years of remaining capacity. This adjustment will enable broader availability of pre-need sales, generating additional income while maintaining long-term burial capacity.
- 6 Implementation of a Memorial Safety Testing Policy to ensure structural integrity of memorials and mitigate health and safety risks, in line with best practice and legal obligations.

- 7 Adoption of a standardised approach to managing unauthorised memorials, providing a fair and transparent process for removal while maintaining dignity and tidiness of cemetery grounds.
- 8 These amendments align with the Council's strategic commitments to financial sustainability, public safety, and community wellbeing. The report recommends delegating operational decisions related to these changes to the Head of Environmental Services.

RECOMMENDATIONS

The Environment and Communities Committee is recommended to:

1. To give approval for pre-need sale of graves to be suspended when a cemetery reaches 5-year capacity remaining rather than 20 years.
2. To approve the Memorial Safety Policy in Appendix A.
3. To note the Council's approach to unauthorised memorials.

Background

- 9 Following approval of the latest [Cemetery Strategy](#) and [Cemetery Regulations](#) by Environment and Communities committee on the 1st of February 2024. The strategy presented the Authority's current burial provision and capacity and outlined a series of short, medium and long term actions.
- 10 Of these, it was recommended to review periods of exclusive rights, extension periods and pricing structures. Currently, pre-need sale of graves is suspended once a cemetery reaches 20 years capacity a decision made by Cabinet on 2nd February 2021 to protect them from becoming full and no longer able to serve residents demands. This time period has been reviewed and a new period of 5 years is being recommended to this Committee.
- 11 Pre-need sales are currently suspended at Weston, Wilmslow, and Sandbach Cemetery. Nantwich, Alderley Edge, and Macclesfield Cemetery is estimated to be reaching or past the 20-year capacity remaining. This leaves Congleton and Meadow Brook as the only cemeteries with pre-need availability.
- 12 The latest [Cemetery Regulations](#) refers to the Council having authority to examine and test memorials for safety. The proposed Memorial Safety Policy outlines how the authority will carry out its testing and tackling unsafe memorials.

- 13 Also included in the latest [Cemetery Regulations](#), are the specific standards for memorials. Following publication of the approved memorial standards, the authority must standardise the process for addressing unauthorised memorials.
- 14 The process will involve-
- 1: Establishing the registered owner of the grave.
 - 2: Checking burial and crematorium records to see if registered owner is deceased. If the owner is deceased contact the applicant for the registered owner. If not, contact the registered owner.
 - 3: First letter would be sent to the contact giving a 3-month timescale to remove the unauthorised memorial.
 - 4: Second letter would grant the contact a short extension and it will outline the consequences of not removing the memorial.
 - 5: If unauthorised memorial remains, an appropriate 3rd party under the supervision of CEC officers will remove the unauthorised memorial and store safely in appropriate location for 3 months.
 - 6: The contact will have the opportunity to collect the items from the relevant Cemetery Office before it is safely and sensitively disposed.
- 15 These steps give residents multiple opportunities to remove any unauthorised memorials allowing for a tidy cemetery.
- 16 To further ensure our cemetery regulations are being enforced we will ensure our current charging structure relating to late paperwork, late arrival and service overruns is applied.

Consultation and Engagement

- 17 The Cemetery Strategy and Regulations documents were created in consultation with the Cemeteries Advisory Group and the contents based on previous resident consultation exercises referenced in the documents and the EIA in Appendix B.

Reasons for Recommendations

- 18 Pre-need Sales: Amending the suspension of pre-need sales to 5 years will initially make pre-need sale available across all our cemeteries, except Weston cemetery, bringing in a significant additional income as pre-need sales account for approximately 25% of all grave purchases and incur a 10% premium compared to at-need sales. A 5-year pre-need suspension rule will allow enough time for the authority to deliver a solution to increase burial capacity. Suspending pre-need sales at 5-

year capacity will give the Authority a minimum of 7-8 years of at-need capacity before capacity is reached. Increases in capacity are delivered through cemetery extensions or procuring a new site for burial.

- 19 Memorial Safety Policy: The authority has a duty to keep residents safe and unsafe memorials are a risk for cemetery users. To mitigate this risk and be able to answer to legal challenge, we propose to implement a formal memorial safety policy, see Appendix A.
- 20 Unauthorised Memorials: This standardised process will ensure residents have an opportunity to collect and remove unauthorised memorials before they are removed. It will ensure our cemeteries remain safe, tidy, and compliant with our regulations.

Other Options Considered

- 21 Pre-need sales- Do nothing: allow the suspension period of pre-need sales to remain at 20 years meaning only two cemeteries can offer pre-need sales and the authority does not maximise income potential from the 10% premium of pre-need purchases.
- 22 Pre-need sales option 1. Fully eliminate the suspension of pre-need sales. This will maximise income but put pressure on cemeteries which are reaching capacity. If a cemetery reaches capacity the authority may lose more income than it gained through not suspending pre-need sales. The option of suspending pre-need sales at 5-year capacity is a positive compromise which will increase income as all cemeteries will be able to offer pre-need sales while protecting cemeteries from reaching capacity.
- 23 Memorial Safety Testing- Do nothing: Do not implement the policy which will result in non-compliance with HSE guidelines and industry best practice and increase the risk of health and safety incidents caused by unsafe memorials.
- 24 Unauthorised memorials- Do nothing: allow unauthorised memorials to be present which negatively impact the look of our cemeteries, the quality of our Bereavement Services, cause health and safety issues caused by unauthorised memorials, and go against our published cemetery regulations.

Policy for Pre-Need Sale of Graves

Option	Impact	Risk
Do Nothing- keep suspension of pre-need sales at 20-year capacity.	Pre-need sales continue to be suspended once a cemetery reaches 20 years capacity.	Authority loses 10% additional income generated from the pre-need sale premiums.
Option 1- Eliminate the suspension of pre-need sales policy	Maximise income from burials and purchase of cremated remain plots by offering pre-need sales.	CEC Cemeteries become full leading to lost income, negative reputation and going against Commitment 3 in the Corporate plan- an effective and enabling council
Option 2 (Recommended)- reduce the pre-sale policy from 20 years to 5 years.	Bring in additional income by being able to offer pre-need sales at all cemeteries (except Weston due to the limited number of graves remaining)	The authority does not fully maximise income from pre-need sales due to pre-need being suspended once a cemetery reaches 5-year capacity.

Memorial Safety Policy

Option	Impact	Risk
Do Nothing- Do not implement a memorial safety policy.	Council continues without testing potentially dangerous memorials.	Increases the risk of H&S incidents relating to memorial failure and potential legal claims.
Option 1 (Recommended)- Implement Memorial Safety Policy	Council follows a formalised process for testing memorials across all cemeteries	Reduces the risk of memorial failure and H&S incidents. Mitigates potential legal claims.

Unauthorised Memorials

Option	Impact	Risk
Do Nothing- allow unauthorised memorials to continue	Untidy cemeteries with health and safety and environmental risks with unauthorised memorials being present. Also generates customer complaints.	Negative customer feedback from unauthorised memorials being present.
Option 1 (Recommended) – implement a fair approach to unauthorised memorials.	Allows residents to remove and collect their unauthorised memorials. Keeps the cemetery looking tidy and removes health and safety and environmental risks.	Sensitive topic where officers who remove unauthorised memorials may face opposition.

Implications and Comments

Monitoring Officer/Legal/Governance

- 25 Cheshire East Council is a burial authority by virtue of the Local Government Act 1972, as amended. The Council provides and manages its cemeteries within the framework of the Local Authorities' Cemeteries Order 1977 (LACO), as amended.
- 26 The provision of cemeteries is not a statutory duty. However, LACO places various statutory duties upon local authorities in relation to cemeteries that they already provide, include the duty to “keep the cemetery in good order and repair, together with all buildings, walls and fences thereon and other buildings provided for use therewith” under the Local Authorities' Cemeteries Order 1977 article 4 .
- 27 The decision to amend the pre-need sale of grave policy to a 20-year capacity was made by Cabinet on 2nd February 2021 and was based on protecting burial provision and this report is to provide evidence and assurance to satisfy Members that the measures taken since that decision mean that this can be adjusted to a 5 year capacity.

- 28 The Council maintains a Cemeteries Strategy which outlines the approach to burial provision within the Authority and underpins the cemetery investment programme.
- 29 The authority has duty to keep residents safe and implementing a memorial safety policy contributes to this.
- 30 The cemeteries are owned by Cheshire East Council which means that unauthorised memorials can be removed. The operation of consistent adopted set of Cemetery Regulations ensures that the Council's approach is open, transparent and fair.

Section 151 Officer/Finance

- 33 Changes to our pre-need sales policy will increase our Bereavement services budget as all cemeteries, except Weston, will be able to offer pre-need services which are 10% more expensive than at-need services. This is a requirement in order for the council to meet its agreed income targets as stating in the Medium-Term Financial Strategy.
- 34 Memorial safety testing is currently completed in house through the bereavement services team, funded through the service budget managed by Mark Darbyshire. Any memorial remedial work will fall under the Bereavement Services investment plan which was approved at Environment and Communities committee on the 27th of March 2025. This will be funded by prudential borrowing, the cost of borrowing will be funded by the Mercury Abatement Fund which generates income each year through collecting a fee from burials and cremations. The proposal therefore does not require a virement or supplementary capital estimate. The proposal is cost avoidance through memorial failure costs or costs of legal challenges caused by health and safety incidents.
- 35 The Mercury Abatement Fund is being utilised to fund the borrowing costs of the memorial remedial works, this needs to be carefully managed to avoid unnecessary borrowing costs and ensure in the first instance capital works are funded outright from the Mercury Abatement Fund to avoid the costs associated with borrowing over the lifetime of the capital works.
- 36 There are no financial implications associated with our approach to removing unauthorised memorials.

Human Resources

- 37 There are no human resource implications of this report.

Risk Management

- 38 Not amending the pre-need sale policy will result in the authority not maximising its income potential through offering pre-need at all of our cemeteries.
- 39 Not implementing a memorial safety policy could result in health and safety incidents which the authority may be prosecuted for.
- 40 Not tackling unauthorised memorials will result in health and safety issues and a non compliant cemetery according to our own Cemetery regulations.

Impact on other Committees

- 41 This report does not impact on other committees.

Policy

Commitment 1: Unlocking prosperity for all	Commitment 2: Improving health and wellbeing	Commitment 3: An effective and enabling council
Opening pre-need sales across all our cemeteries provides opportunities for all communities to pre-purchase graves for their family and loves ones.	Early prevention measures being implemented through the memorial safety policy to reduce the risk of memorial related health and safety incidents.	<p>Creating a financially stable council by looking at ways to maximise income by amending the pre-need sale policy.</p> <p>Implementing a fair collaboriative approach to tackle unauthorised memorials allowing residents opportunities to collect memorials.</p>

Equality, Diversity, and Inclusion

- 42 An updated version of the Cemeteries Strategy and Regulations EIA has been completed, see Appendix B. The EIA applies for tackling unauthorised memorials and shows how we are not discriminating against any one group or communtiy within or around CEC.

Other Implications

- 43 No other implications.

Consultation

Name of Consultee	Post held	Date sent	Date returned
<i>Statutory Officer (or deputy):</i>			
Ashley Hughes	S151 Officer	21/08/25	17/09/25
Julie Gregory	Acting Monitoring Officer	20/08/25	26/08/25
<i>Legal and Finance</i>			
Helen Green	Principal Accountant	06/08/25	11/08/25
<i>Other Consultees:</i>			
<i>Executive Directors/Directors</i>			
Chris Allman	Director of Planning and Environment	12/08/25	12/08/25
Access to Information			
Contact Officer:	Ralph Kemp, Head of Environmental Services Ralph.Kemp@cheshireeast.gov.uk Mark Darbyshire, Bereavement Services Manager Paul Brightwell, Green Spaces Manager James Miller, Green Spaces Project Officer		
Appendices:	Appendix A- Memorial Safety Testing Policy Appendix B- Cemeteries Strategy and Regulations EIA.		
Background Papers:	2024 Cemetery Strategy 2024 Cemetery Regulations		

	<u>Cemeteries Investment Programme Report</u> <u>Cemeteries Investment Programme</u>
--	---



MANAGING THE SAFETY OF GRAVE MEMORIALS

Within Cheshire East managed cemeteries

2025

CHANGE LOG & VERSION CONTROL

Version	Approval date	Author	Description
v1.1	25/09/25	P.Brightwell	Review and update of the memorial safety policy

This document should be considered a live working procedures manual. It is subject to a rolling annual review with core amendments approved through current schemes of delegation culminating in authorisation by the Head of Environmental Services, with approval for any updates needed from Place Directorate Management Team (DMT).

This document will be stored in a central location where it is accessible as a reference guide for all Service users to view.

CONTENTS

EXECUTIVE SUMMARY	3
PART 1: BACKGROUND	
1.1. Aim of the Policy	3
1.2. Proportionate Risk Management	4
1.3. The Councils Legal Responsibility & policy framework	5
1.4. Scope of the Policy	6
PART 2: MEMORIAL RISK MANAGEMENT POLICY	
2.1. Recording and Implementation	6
2.2. Inspection process	6
2.3. Evaluation of Risk	7
2.4. Heritage and aesthetic value	7
2.5. Staff Responsibilities	8
2.6. Externally procured masonry resource	9
PART 3: INSPECTION PROCEDURE	
3.1 Memorial Inspection	9
3.2 Memorial Assessment: Stage one - Initial visual observation	10
3.2.1 Structural categorisation	10
3.2.2 Structural condition check	10
3.3 Risk Categorisation	11
3.3.1 Push testing – Small memorials	11
3.3.2 Large or complex memorials	11
3.3.3 Confirmation of memorial instability	12
3.3.4 Memorials lacking heritage or aesthetic value	12
3.3.5 Memorials with defined heritage or aesthetic value	13
PART 4: MITIGATION MEASURES	
4.1 Temporary measures – Hazard signage and barriers	13
4.2 Grave ownership - Notification period	13
4.3 Remedial measures	14
4.3.1 Low Priority	14
4.3.2 Medium Priority	15
4.3.3 High Priority	15
PART 5: COMMUNICATION APPROACH	
5.1 Communication of the Policy	17
5.2 Communication channels	17
FIGURES	
Fig1: Memorials categorization in Cheshire East cemeteries	14

EXECUTIVE SUMMARY

The purpose of this update to the councils Memorial Safety policy is to reflect a clarification on the position of the decision process concerning large or complex memorials where a failure to establish contact with the memorial owner leads to a necessity for remediation costs to be incurred by the council.

The Memorial Risk Management Policy is to enable the Council to discharge its legal duty of care for the management of memorial safety, using guidance issued by the Ministry of Justice (*Furthermore MoJ*) towards the development of a risk-based approach that ensures Local Authorities and other Bereavement Services operators can develop a reasonable and proportionate approach to the management of memorial safety in their cemetery sites.

The MoJ guidance was jointly developed by a sub-Group of the Burial and Cemeteries Advisory Group, which advises the MoJ on aspects of burial law and aims to assist burial ground operators towards implementing systems to control the risks from memorials to their employees, contractors, friends of groups, volunteers and members of the public.

The sub-Group represented burial ground operators, memorial masons and cemetery Managers along with the Health and Safety Executive and consulted with the insurance sector and Local Government employers.

The responsibility for the maintenance and upkeep of memorials generally sits with the living relatives of the deceased to which they are erected, although the Local Authority acting as the burial authority and also as the duty holder under the relevant health and safety statutes has powers to take action to mitigate severe risk associated with any unsafe vault, tombstone or memorial in the interests of public safety.

Part 1: BACKGROUND

1.1 Aims of the policy

The guidance factors industry specific statistical analysis which suggests limited numbers of fatalities are linked to issues of memorial safety and that the risk of suffering serious injury is generally considered to be low¹.

¹ Ministry of Justice, Managing the safety of Burial Ground Memorials Practical advice for dealing with unstable memorials, 2009, p3

This policy aims to address the potential risk posed by unsafe memorials whereby this guidance sets out how the Council will;

- a) Identify and manage the risk posed from unstable or falling memorials to a reasonable level through the application of a consistent, proportionate, risk-based approach.
- b) Establish and maintain a centralised system of recording and reviewing memorial inspections and damage reports that includes the retention of records of the inspection and assessment process, noting those memorials where risk must be managed and details of any remedial action.
- c) Establish a system for procuring specialist support for any remedial action where an initial visual check reveals defects beyond the capabilities of Cheshire Easts Bereavement Services operational staff.
- d) Take steps to identify liability and to contact memorial owners in the event of the need for repairs to make safe.
- e) Where the Council acts, to take account of the cost of control measures towards applying the most appropriate action to mitigate public safety concerns and to consider the preservation of any intrinsic heritage or prominent aesthetic value.
- f) Ensure aspects of performance and quality assurance processes are set in place in relation to managing risk derived from memorials within its sites that meet minimum statutory requirements for Safety, Health and Environmental quality.
- g) Provide direction to ensure competency of the staff undertaking inspections aligned with this guidance.
- h) Improve the confidence and trust of the borough's residents, elected Members, partners and broader stakeholders in relation to the Council's responsibility in relation to the management of memorial safety.

1.2 Proportionate Risk Management

Despite the overall risk to public safety from memorial collapse generally considered to be low, the Council has a duty of care to manage that risk and aims to do so in a proportionate way that balances the benefits and costs of risk reduction.

This guidance sets out the approach to managing memorials within the Council's cemeteries by managing risk to a level that is as low as reasonably practicable (**ALARP**).

This will be achieved by undertaking a cyclical process of memorial inspections that will direct remedial action in a proportionate and cost-effective manner by prioritising those areas where exposure to risk is considered to be most significant.

On the basis of a low overall perception of risk of harm, a reasonably practicable approach to managing memorial safety would not involve a detailed assessment of every single memorial on a regular basis. Nor should excessive remedial measures be implemented without first assessing the level of risk to determine the most appropriate level of intervention.

The Health and Safety Executive Inspectorate may be called upon to investigate serious incidents, including fatalities, and will seek assurance that operators have taken the sort of sensible, risk-based precautions set out in the guidance issued by the MoJ.

It is accepted by the HSE Inspectorate that very occasionally, even when all reasonably practicable precautions have been taken, incidents may still occur.

1.3 Councils Legal Responsibilities & policy framework

There is a duty of care which stipulates that operators of burial grounds must adopt safe systems of working to control the risks that memorials pose to their employees, contractors, Friends groups, volunteers and members of the public.

While the responsibility for the upkeep of graves and memorials typically lies with those who register ownership, local Authorities must regularly inspect memorials, maintain records, take steps to engage with the public to manage risks appropriately and where appropriate to take action to make safe any memorials where it has not been possible to establish ownership and a liable party to action any necessary remediation.

These responsibilities and legal permission to undertake works are underpinned by several key pieces of legislation linked to burial grounds that include the; [Local government Act 1972](#), [Local Authorities' Cemeteries Order 1977](#). There are also statutory duties under core health and safety legislation that include the [Health and Safety at Work Act 1974](#), the [Management of Health and Safety at Work Regulations 1999](#), and the [Occupiers' Liability Act 1957](#).

Further duties are outlined within the [Ministry of Justice Guidance on Managing the safety of Burial Ground Memorials 2009](#) ensuring that where reasonably practicable, operational activities are undertaken to diminish the exposure to the health and safety risk factors of staff, contractors and cemetery visitors.

Industry specific technical guidance includes the National Association of Memorial Masons (*NAMM*) Code of Working Practice, and the British Register of Accredited Memorial Masons (*BRAMM*) Blue Book, which promotes the application of **British Standard BS8415:2018** for the stability and inspection of memorials (*annex A*), along with the technical competency of externally registered fixer masons.

1.4 Scope of the Policy

The Council will adopt a risk-based and proportionate approach, with memorial risk management integrated into the councils Bereavement Services operational management practices and aligned with the councils broader Health and Safety policies.

An effective risk-based approach will feature assessment of relevant risk factors to ensure cost effective remediation that will satisfy the requirements of the relevant safety policies inclusive of the Health and Safety at Work Act 1974 and the Management of Health and Safety at Work Regulations 1999 and the associated Approved Codes of Practice.

PART 2: MEMORIAL RISK MANAGEMENT POLICY

2.1 Recording and Implementation

Inspection findings will be captured on a memorial inspection database that will record the details of all memorial risk assessments and will include the following key details:

- Date of inspection and the name of the inspector
- Unique identification of each memorial with any available reference to its section location, name of the deceased, owner and any contact details to notify those who may be required to undertake repairs.
- A record of the memorial category and condition and details of any push testing. Noting any significant hazards and referencing an estimate of the number of people who may be exposed and a risk rating factoring the likelihood and severity of any perceived hazard. To include any photographic references.
- Note of any prioritisation to remediate, i.e. those memorials that are large or complex, judged to be of a high risk of collapse, that are in areas of heavy use or are of significant heritage value.
- Record of any remedial action either taken or proposed.
- Timescales for any further assessment will be repeated if the memorial is scheduled to be monitored

2.2 Inspection process

The inspection process will address all memorials where there is a visible cue to initiate assessment towards prioritising remedial resource to those memorials considered most likely to present the greatest risk that would include:

- Memorials over 59" / 1.5m in height;
- Large multi-component memorials with unusual structural features e.g. crucifixes or pillars;
- Memorials featuring a narrow, damaged or undermined base;

- Memorials situated on uneven or sloping ground;
- Memorials close to throughfares or roadways;
- Memorials close to other memorials of historical or local interest or that otherwise show signs of frequent visitation;
- Memorials close to areas with evidence of anti-social behaviour.

2.3 Evaluation of risk

Cheshire East Bereavement Services will apply the '5 Steps' approach to assessing risk and satisfies the requirement to carry out risk assessments as outlined in the Management of Health and Safety at Work Regulations 1999:

- 1) Identify the hazard - potential for memorial instability that could lead to personal injury or worse.
- 2) Identify who may be at risk and how - Operational staff, contractors and visitors within the cemetery grounds
- 3) Evaluate the level of risk and determine necessary control measures
- 4) Record significant findings of the Risk Assessment.
- 5) Review the Risk periodically and update control measures and records as required or following an incident.

Larger memorials are determined to be unsafe on the memorial inspection register when one or more visual signs of defect, including leaning to one side, basal undermining or subsidence or other structural defects are confirmed by a suitably qualified external fixer mason and for smaller memorials where visual signs are confirmed with movement from a constant hand pressure that could lead to toppling.

The following criteria will allow determination of the level of risk in relation to the likelihood and severity of personal injury to cemetery users.

- Size categorisation, whereby larger and more complex memorials are considered to pose a more significant hazard
- Location;
 - Proximity to pathways, roadways or thoroughfares including known shortcuts and desire lines.
 - Proximity to other memorials of historical or local interest or that otherwise show signs of frequent visitation.
 - Proximity to areas with evidence of anti-social behaviour.
 - Situated on sloping or uneven ground.

2.4 Heritage and aesthetic value

Following characterization of a memorials physical properties and the magnitude of any hazard and once the proximity to cemetery users has been evaluated to determine the perceived likelihood of personal injury, and any heritage value or

aesthetic prominence will be factored in a cost benefit analysis towards establishing the most suitable approach to remediation. Where necessary qualified advice should be sought towards the determination of any relevant heritage or cultural value that could include listed monuments and war graves.

A cost benefit analysis would indicate the most appropriate form of remediation for memorials situated in areas of visual prominence including the vicinity of chapels, crematoriums and the periphery of cortege routes. This process would ensure any remedial approach is aligned with the preservation of the broader aesthetic appeal of such areas towards enhancement of the services ongoing commercial viability.

This process would take into account efforts to either retain a memorial in a close approximation of its original structural form as is reasonably practicable in contrast to the consideration of alternative measures that would potentially be more visually impactful that are centred around partial or full dismantling to make safe.

For larger memorials deemed absent of any relevant heritage or aesthetic value, remedial efforts would default to more primitive and cost-effective measures ensuring any obstruction that the memorial could pose in a dismantled form is minimised.

2.5 Staff responsibilities

Memorial safety inspections for smaller memorials within the size capability of internal staff will be carried out by two operatives working as a team comprised of staff trained to the National Association of Memorial Masons (*NAMM*) Inspection & Safety Assessment of Memorials with task specific competency reviewed annually.

For larger memorials beyond the technical capabilities of the internal Cheshire East Bereavement Services staff, externally sourced masonry fixer resource accredited to the British Register of Accredited Memorial Masons (*BRAMM*) Scheme or equivalent would be procured to undertake the assessment.

Externally procured masonry agents must evidence valid Public Liability and Indemnity insurance cover of no less than five million pounds that would indemnify Cheshire East Council against any claims arising from acts or omissions in the undertaking of their duties.

The appropriate use of Personal Protective Equipment (*PPE*) is covered by the Personal Protective Equipment Regulations 1992 (as amended) and stipulates that the appropriate PPE must be worn at all times during the assessment and remediation process.

Plant, machinery or other heavy equipment to be utilised during the process should be in good serviceable condition with any relevant certification in accordance with the Lifting Operations and Lifting Equipment Regulations (**LOLER**) and the Provision and Use of Work Equipment Regulations 1998 (**PUWER**).

2.6 Externally procured masonry resource

For works to larger memorials that are determined to be outside of the councils' operational capabilities, any external masonry resource must provide a drawing or schematic of the proposed works which must be approved by the relevant Cheshire East Cemetery office along with payment of any necessary fees or surcharges.

Materials used in the remediation or construction of any memorial shall be natural stone or other quarried material with no artificial, synthetic, wooden or metallic structures permitted. No monument may be erected, modified, dismantled or any inscription made without prior validation of the necessary accompanying documentation, competencies and insurances by the relevant Cheshire East council Cemeteries office.

Part 3: INSPECTION PROCEDURE

3.1 Memorial Inspection

The Inspection procedure will be undertaken using a two stage process that will evaluate factors that would contribute directly to memorial instability and to further categorise the memorials to determine the extent of any heritage or prominent aesthetic value:

1. A cyclical process of observation to identify perceived hazards associated with the different types of memorials currently installed throughout Cheshire East managed cemeteries sites factoring their placement, size, construction, material type and structural condition.
2. Assessment of memorial risk following initial inspection with determination of any necessary remediation as appropriate to the level of risk posed, along with a secondary consideration for any heritage or aesthetic value that a particular memorial may exhibit.

3.2 Memorial Assessment: Stage one - Initial visual observation

3.2.1 Structural categorisation

The formal inspection process begins with a visual check to determine what features are present and to categorise the memorial as either small or large and of a more complex construction.

This categorisation helps identify smaller and more simplistically structured memorials that can be addressed by operational staff versus those larger structures that are considered to pose an inherently higher level of risk and which may require outsourcing to a specialist, competent masonry contractor for further analysis and to allow for a cost benefit analysis of any remediation proposal.

A memorial is categorised as large or complex when the following features are present:

- A height to base ratio more than 3:1 with height of more than 59" (1.5m);
- Unusual or complex structural features, constructed from multiple components typified by Crucifixes or Obelisk type structures.

3.2.2 Structural condition check

Once the memorial has been categorised by size, a visual condition check is undertaken for signs of defect that would suggest the likelihood of instability that could include;

- Visible leaning from a vertical plane;
- Obvious structural defects including slipped or dislodged components, fractures or material peeling;
- Ground conditions and any evidence of basal undermining or subsidence.

For smaller memorials with a height to base ratio of less than 3:1 or height under 59" (1.5m) where a visual inspection reveals one or more factors indicating damage or weakness due to joint failure or general instability, the findings will be recorded on the inspection register and a push test will be undertaken.

For larger memorials with a height to base ratio of more than 3:1 or height above 59" / 1.5m, such as crucifix or obelisk type structures, the push test is not appropriate and further assessment is to be undertaken by a suitably qualified externally sourced masonry engineer to validate any initial visual concerns of instability.

For any memorial situated within a consecrated section of a graveyard, war grave section or for any listed memorials the relevant permission or Faculty

notice will be sought and actioned prior to commencement of any proposed inspection and remediation works.

3.3 RISK CATEGORISATION

3.3.1 Push testing – Small memorials

For suitable smaller memorial types, a push test will be carried out to validate suspected instability as indicated from the initial visual inspection stage towards determining the appropriate steps for remediation.

Inspection operatives are to exercise caution for memorials comprised of multiple sections or blocks and must push test the upper sections first to avoid inadvertently dislodging loose material that could cause personal injury.

Where the push test reveals a memorial to be stable, no further action will be taken other than to record the findings on the inspection register as inconclusive and for the memorial to be reviewed again in the default 5 year timeframe for any further changes in structural appearance.

In the event of further reports highlighting concern around the structural integrity of the memorial, the default 5 year inspection interval would be disregarded whereby a further inspection would be undertaken at the time of reporting.

Where a small memorial shows signs of defect, e.g. sloping significantly, basal undermining, subsidence or other structural damage and also moves with a constant hand pressure that would suggest it could continue to fall with the potential for personal injury to cemetery users in the vicinity, the memorial will be recorded as unsafe on the memorial inspection register.

Assessment of the proximity of the small memorial to any access routes, thoroughfares or otherwise heavily trafficked area of site that could suggest an elevated likelihood of injury to cemetery users would be recorded on the memorial inspection register towards defining the level of perceived risk.

3.3.2 Large or complex memorials

For larger memorial types above 59" or 1.5m where a push test is not appropriate, specialist externally sourced masonry resource will undertake further assessment towards:

- Validating initial visual concerns of suspected instability, and;
- Offer recommended remediation options to make safe factoring costs to dismantle or to remediate in a close approximation of the current form as is reasonably practicable.

Where the external stone masonry resource concludes a memorial to be stable, no further action will be taken other than to record the findings on the inspection register as inconclusive and for the memorial to be reviewed in the default 5 year timeframe for further changes in structural appearance.

In the event of further reports highlighting concerns around the structural integrity of the memorial the default inspection period would be disregarded a further inspection would be undertaken at the time of reporting.

Large memorials will be risk rated factoring proximity to access routes, thoroughfares or otherwise heavily trafficked areas of site that would suggest an elevated likelihood of personal injury for memorials that are encountered by a greater number of cemetery users. In such instances consideration will be given to the erection of interim barrier measures to limit the proximity of cemetery users to any unsafe memorial.

3.3.3 Confirmation of memorial instability

Where external masonry resource confirms initial visual suspicions of defect for a large memorial, e.g. significant leaning, basal undermining, subsidence or other structural damage and confirms there to be a valid potential for personal injury to cemetery users in the vicinity, the memorial will be recorded as unsafe on the memorial inspection register along with any recommendations for remediation.

3.3.4 Memorials lacking heritage or aesthetic value

For large memorials where there is no apparent heritage value or aesthetic prominence linked to their proximity of chapels or to the periphery of cortege routes, more primitive remedial efforts are proposed towards either full or partial dismantling.

Dismantled components would be placed in such a manner so as not to restrict accessibility around the memorial and dependent on the size and weight of components and the level of complexity to dismantle, there may be scope to undertake the works using the councils Bereavement Services staff instead of commissioning external masonry resource. Options may include;

- The memorial could be 'Monolithed' by either sectioning or setting in its entirety into the ground in a vertical plane
- Where space permits, the entire memorial or parts thereof could be laid flat and recessed into the ground to limit disruption to grounds maintenance operations and to avoid a tripping hazard to cemetery users.
- In extreme circumstances, leaning memorials or those with basal instability could be staked, pinned or anchored with mechanical support added (either concrete, metal or wooden bracing) where no other reasonable alternative exists.

3.3.5 Memorials with defined heritage or aesthetic value

For large memorials with an identifiable heritage or aesthetic value, or that are otherwise situated along the periphery of cortege routes or within close proximity of chapels, an individual cost benefit analysis of mitigation options as proposed by the external masonry assessor.

This will allow for the consideration of potentially more costly remediation techniques focused on retention of a memorial in a close approximation of its original form in the interest of preserving the aesthetic character of a particular section of a cemetery.

Part 4: MITIGATION MEASURES

4.1 Temporary measures – Hazard signage and barriers

For all memorial irrespective of size or level of risk, notices will be displayed on those individual memorials identified as being unsafe to warn cemetery users of the potential hazard when in close proximity.

Responsibility for maintaining individual memorials sits with those who erected them and the warning notices will contain contact details to direct the memorial owner to the relevant cemetery office to arrange for the necessary repairs to be undertaken.

Prior to any remedial action to memorials within consecrated, or war grave sections of a cemetery, inspection operatives must ensure that the relevant permission of Faculty notice is in place and that any mandatory requirements have been actioned prior to commencement of works.

4.2 Grave ownership - Notification period

A nominal period for all memorials of 12 months to coincide with the likelihood of familial visitation covering a full calendar year of anniversaries and other commemorative dates associated with the deceased will be allowed for registered grave owners to respond and to make contact with the council to initiate repairs to make their memorial safe

During this period the council will undertake monthly monitoring of any unsafe memorial for signs of change in risk profile.

Should the contact period elapse without any response from the grave owner, the council can utilise powers under the [Local Authorities Cemeteries Order 1977](#)²

² 1977/204 (as amended)

to intervene and progress remedial action to make a memorial safe should it see fit and would aim to do so within the 6 months following the notification period. Any such costs associated with the remediation efforts would be sought from the grave owner should contact eventually be established.

Should a grave owner be dissatisfied with the authority's decision to categorise their particular memorial as unsafe along with the request for arrangements to be made for suitable remediation, a meeting can be arranged at the cemetery where a further inspection of the memorial can be witnessed with clarification offered around how and why the memorial was classified in relation the memorial safety policy as being unsafe.

4.3 Remedial measures

Memorials will be categorised to determine a response priority factoring the level of risk along with any need to consider the conservation, heritage or aesthetic value.

Fig 1: Memorials categorisation in Cheshire East cemeteries

Memorial size	Risk factor: Proximity to paths / roadways or other heavily trafficked areas	Heritage / aesthetic value	Intervention level / priority
Any	Yes	Y/N	High
Large / complex	No	Y	High
Large / complex	No	N	Medium
Small	No	N	Low

4.3.1 Low level of intervention

For small memorials indicating a positive push test that would suggest a risk of toppling but that are located away from thoroughfares or heavily trafficked areas of site, there is considered to be a low likelihood of personal injury to cemetery users. These memorials will have a warning sign attached and would be monitored monthly for signs of further deterioration.

Should the twelve-month notification period elapse, the memorial would be reassessed to determine any additional degradation. If the memorial has remained in the same condition, no further action would be taken beyond rescheduling for reassessment in a further 24 month period.

The above approach to retain memorials in their pre-existing state is supported by the Health and Safety Executive and the Ministry of Justice whereby it is

acknowledged that it is acceptable to avoid measures that would see the widespread laying flat of memorials where there is no demonstrable level of risk.

4.3.2 Medium level of intervention

Large or complex memorials considered to be unsafe and that have no demonstrable heritage or aesthetic value and that are not situated near to walkways, roadways or thoroughfares value will be designated as a medium intervention category.

In addition to safety signage to notify cemetery users of the potential risk of personal injury associated with collapse, the peripheral area around such large or complex memorials would be cordoned off with hazard warning tape or HERRIS fencing panels as appropriate to restrict access during the 12 month notification period while efforts are made to make contact with the memorial owner.

If the memorial owner makes contact during the notification period, the necessary repairs would be arranged and the council notified to approve. Upon validation of completion by the council, the memorial safety register would be updated and the memorial set back into the nominal five year inspection cycle.

Should the twelve month contact period elapse with no contact, the memorial would be reassessed to determine any further degradation. Assuming the memorial has remained in a similar condition a decision would be taken for council to enact its powers under the [Local Authorities Cemeteries Order 1977³](#), to implement cost effective remediation measures aimed at partial or full dismantling by a suitably qualified third party to mitigate the perceived risk.

This could include:

- The memorial could partially be disassembled with the upper portion to be 'Monolithed' by setting in a vertical plane into the ground
- The memorial or parts thereof could be laid flat where space permits and recessed into the ground to limit disruption to grounds maintenance operations or to avoid a tripping hazard to cemetery users
- In extreme circumstances, mechanical support could be added to the memorial (either concrete, metal or wooden bracing) where no other reasonable alternative exists.

Any remedial action would be recorded on the memorial safety register and the memorial would be reverted back to the nominal 5 yearly inspection cycle.

4.3.3 High level of intervention

For memorials in close proximity to thoroughfares or walkways where there is considered to be a greater likelihood of personal injury, the peripheral area

³ 1977/204 (as amended)

around such memorials would be cordoned off with hazard warning tape or Herris fencing panels to restrict pedestrian access during the 12-month notification period while efforts are made to make contact with the memorial owner

If the memorial owner makes contact during the notification period, the necessary repairs would be arranged and the council notified to approve. Upon validation of completion by the council, the memorial safety register would be updated and the memorial set back into the nominal five year inspection cycle.

Should the twelve month contact period elapse with no contact, a decision would be taken for council to enact its powers under the [Local Authorities Cemeteries Order 1977](#)⁴, towards determining the most appropriate remediation measures to mitigate the perceived risk.

In the six months following the notification period, externally qualified masonry resource would be procured to offer remedial proposals in readiness for the Service to undertake a cost benefit analysis to determine the most appropriate remediation measures. These would factor the commercial and reputational aspects that would take into account more costly restorative measures versus partial or full dismantling to mitigate the perceived risk.

Such measures that could be undertaken would include:

- For small memorials where there is a risk of falling forwards and is considered large enough to cause personal injury, it could be staked & the headstone secured with banding to limit further leaning. In line with MoJ Guidance, staking of larger headstones would be avoided to limit the risk of further inadvertent damage.
- Partial or full laying flat of the memorial aiming to retain visibility of any inscription where immediate action is considered necessary and where no other alternative is considered suitable.
- Procurement of suitably qualified external masonry resource to undertake specialised repairs beyond the capabilities of in house Bereavement Services operatives to undertake restorative restoration of memorials where preservation of any prominent heritage or aesthetic value is warranted.

Any remedial action would be recorded on the memorial safety register and the memorial would be reverted back to the nominal 5 yearly inspection cycle.

⁴ 1977/204 (as amended)

5.0 PART 5: COMMUNICATION APPROACH

5.1 Communication of the policy

Communication of the inspection and remediation process will be undertaken in a sensitive manner, ensuring any messaging is delivered compassionately to balance the acknowledgement of the underlying safety concern with that of the emotional significance of individual memorials to the families of the deceased.

5.2 Communication channels

Communication outreach would include a series of approaches aiming to increase public awareness of any proposed testing schedule or remedial works. Individual notices on unsafe memorials would warn cemetery users of the immediate hazard in their periphery and direct memorial owners to the relevant cemetery office resource.

Additional signage explaining the safety policy would be deployed at site entrances and on notice boards as applicable, directing cemetery users to view the policy in an accessible format on the Councils Bereavement Services website.

Notice boards would also offer the opportunity to brief cemetery users about any larger scale remedial interventions that may temporarily disrupt accessibility to certain parts of the cemetery and help to reassure that any measures are both temporary and preventative in their nature.

Direct engagement to the last known rights-holder associated with the grave owner notification period would outline the nature of any safety issue and include the inspection findings, any interim action taken and what if any steps are proposed to make a memorial safe and any outline timescales.

Internal outreach would include toolbox talks and staff briefings ensuring Bereavement Services operatives undertaking the memorial inspections and remedial works are aligned with the approved practices.

Appendix 1 – Risk Register

Example Risk Register Template

Unique Ref	Memorial Description	No of individuals impacted	Perceived Consequences			Inherent Risk	Current/Existing Controls			Residual Risk	Proposed Mitigation	Proposed review date
				L	S			L	S			

This page is intentionally left blank

EQUALITY IMPACT ASSESSMENT

TITLE: Cemeteries strategy consultation 2022

VERSION CONTROL

Date	Version	Author	Description of Changes
26/08/22	1.0	PB	Initiated
27/7/23	1.1	PB	Amended
2/8/23	1.2	PB	Amended
4/8/23	1.2	PB	Final draft
06/02/25	1.3	PB	Revised following adoption of recommendations

CESHIRE EAST COUNCIL –EQUALITY IMPACT ASSESSMENT

Stage 1 Description: Fact finding (about your policy / service / service users)

Department	Place Directorate
Service	Environmental Services
Lead officer responsible for assessment	Paul Brightwell
Other members of team undertaking assessment	NA
Date	06/02/25
Version	1.3
Type of document	Strategy
Is this a new/ existing/ revision of an existing document	Revision

Title and subject of the impact assessment (include a brief description of the aims, outcomes, operational issues as appropriate and how it fits in with the wider aims of the organisation)	<p>Review following adoption of strategy documentation to update policy needs following recommendations from cemeteries Members Advisory Panel (MAP). This document defines the framework of the strategy update undertaken in conjunction with consulting with the broader community and key stakeholders ahead of commissioning the updated strategy document for approval by the Environment and Communities Committee.</p> <p>The draft Members Advisory Panel strategy document provided the basis from which the revised strategy was produced to includes;</p> <ul style="list-style-type: none"> • Aims / objectives • Opportunities and challenges • Priority actions
---	---

<p>Please attach a copy of the strategy/ plan/ function/ policy/ procedure/ service</p>	<ul style="list-style-type: none"> • Next steps <p>The Strategy is underpinned by a consultation exercise to ensure adequate engagement with the broader community to help understand their needs as customers, visitors and neighbours of Cheshire East councils cemeteries and to ensure relevant feedback was reflected in the revised strategy.</p> <p>This process also sought feedback on the cemetery regulations to ensure public consensus as to how the regulation should implemented.</p> <p>This latest Impact Assessment covers the Committee approval of the Cemetery Strategy and Regulations</p>
<p>Who are the main stakeholders and have they been engaged with? (e.g. general public, employees, Councillors, partners, specific audiences, residents)</p>	<p>The main stakeholders who were contacted as part of the original outreach have been identified as follows:</p> <p>General Stakeholders</p> <ul style="list-style-type: none"> • General residents - Media release • General residents - Social media • General residents - Council consultation webpages • General residents - Digital Influence Panel • Funeral directors (x30) – Direct mail • CEC Place Environment/Cemeteries Portfolio Holder • Orbitas/Cheshire East Bereavement Services • Cheshire East Council Committee Chairs • The council's Corporate Leadership Team • Cheshire East Members of Parliament • All Parish and Town Councils • All Council ward Members - Direct email – CEC held mailing list • The Archdeacon of Macclesfield - The Venerable Ian Bishop • Church Ministers • Cemetery Friends Groups • Adjoining residents of cemeteries facilities • Commonwealth War Graves Commission • Chairperson of the Friends of Sandbach Cemetery - ann.nevitt@btinternet.com • Paper versions of the survey - Library distribution

	<p>EqlA outreach</p> <ul style="list-style-type: none"> • Faith community groups • Ethnicity community groups • Protected characteristic charities / steering groups – e.g. Cheshire Centre for Independent living, Eye society, Body Positive <p>The engagement with the above stakeholder lists took place as part of the consultation process undertaken December 2022.</p>
Consultation/ involvement carried out.	Undertaken with support of Cheshire East R&C department and the Cheshire East Communities team for the face-to-face outreach to the Gypsy, Roma and Traveller community sites December 2022.
What consultation method(s) did you use?	The consultation was undertaken in December 2022 by Cheshire East Council R&C department and involved a combination of email contact / hard copy mail outs / printed posters with QR codes, easy read materials and face to face meetings with the Gypsy, Roma and Traveller community contact team.

Stage 2 Initial Screening

<p>Who is affected and what evidence have you considered to arrive at this analysis? (This may or may not include the stakeholders listed above)</p>	<p>The consultation feedback suggested the locational aspect of the two main facilities in the previous strategy was a concern and the transition away from the previous aim of using two core facilities suggests people were concerned about the travel distances and/or associated costs.</p> <p>This alludes to possible impacts to mourners who utilise public transport either from disadvantaged socio-economic or age stratified groupings who experience difficulties funding such travel, or those mourners who experience physical impediments to engaging with certain modes of public transport.</p>
---	---

	<p>There was also feedback suggesting some ethnicity groups felt they might be impacted in terms of any visual, written or spoken engagement and also in relation to how the cemeteries regulations were formulated and enforced with regards certain cultural grieving practices.</p> <p>The evidence base from the consultation will be factored into the production of the strategy document and associated cemeteries regulations to ensure any equalities based aspects are given the necessary consideration.</p> <p>This document is refreshed following adoption of the Cemeteries Strategy at the February 2024 Environment and Communities Committee. This update reflects the further adoption of the Cemeteries portfolio Design Guide, along with the series of site specific Management plans and the associated Capital Investment plan that were detailed in the original Strategy document.</p>
Who is intended to benefit and how	It is understood that the strategy will benefit the entire community in terms of ensuring a robust and equitable approach to provisioning the boroughs broader burial and cremation needs.
Could there be a different impact or outcome for some groups?	<p>The consultation feedback showed the previous strategy focussed upon the use of only two core facilities in Crewe and Macclesfield raised concerns from respondents of perceived impacts relating to travel distances / times and how this may present difficulties in accessing the bereavement facilities with regards to either elderly or disabled users who suffer from mobility issues.</p> <p>There were also concerns raised within the consultation as to how the cemeteries regulations would be defined and enforced highlighting sensitivities with regards the cultural mourning practices of some sectors of the community grounds on ethnicity and religious beliefs.</p>
Does it include making decisions based on individual characteristics, needs or circumstances?	<p>The current strategy proposes use of a broader range of facilities to reduce overall travel distances and times that should alleviate concerns raised in the consultation concerning elderly and/or disabled users who suffer from mobility issues and to whom the previous policy may have proven to be restrictive.</p> <p>The cemeteries strategy consultation feedback identified concerns raised in relation to the cultural grieving practices of the Gypsy, Roma and Traveller community. These concerns have been taken into consideration in relation to how the cemeteries regulations were updated in terms of the presence of the kinds of memorials that can be placed on individual grave plots and for how long.</p>

Are relations between different groups or communities likely to be affected? (e.g. will it favour one particular group or deny opportunities for others?)	No – this is not anticipated.
Is there any specific targeted action to promote equality? Is there a history of unequal outcomes (do you have enough evidence to prove otherwise)?	<p>is updated assessment document reflects the adoption of the Design Guide, Site Management plans and Capital Investment plan as recommended in the adopted Cemeteries Strategy. Comments from the Dec 2022 consultation were be taken into consideration to ensure the cemeteries strategy regulations were updated in a balanced and equitable manner.</p> <p>There is no known evidence base to either prove or disprove any history of unequal outcomes.</p>

Is there an actual or potential negative impact on these specific characteristics	Yes/ No
Age	Yes
Disability	Yes
Gender reassignment	No
Marriage & civil partnership	No
Pregnancy & maternity	No
Race	Yes
Religion & belief	No

Sex	No
Sexual orientation	No

Stage 3 Evidence

Characteristic	What evidence do you have to support your findings? (quantitative and qualitative) Please provide additional information that you wish to include as appendices to this document, i.e., graphs, tables, charts	Level of Risk (High, Medium or Low)
Age	<p>Concerns were raised in the consultation regarding the location of the cemeteries, with 74% of respondents who felt future burial provision should be made at all cemeteries across Cheshire East, by extending them where possible and 9% who felt future burial provision should only be available at the two principal cemeteries at Crewe and Macclesfield.</p> <p>Respondents preferred burial provision to be provided locally because they felt people should have a right to be buried in the town they lived in, that burial sites should be easily accessible to friends and family.</p> <p>One respondent suggested that drive time in excess of 30-minutes are not local and are too far to travel to from some places, especially for the elderly, disabled or those with ill health and that public transport is not good enough to access just the two principal cemeteries.</p> <p>It seems plausible that the current travel and access requirements associated with the two core facility approach at Crewe and Macclesfield could negatively impact older members of the community who suffer from impaired mobility.</p>	Low
Marriage and Civil Partnership	No supporting evidence offered to suggest a disproportionate or negative impact to individuals within this protected category grouping.	NA

Religion	No supporting evidence offered to suggest a disproportionate or negative impact to individuals within this protected category grouping.	NA
Disability	<p>In relation concerns raised in the consultation regarding the location of the cemeteries 74% of respondents felt future burial provision should be made at all cemeteries across Cheshire East, by extending them where possible with just 9% felt future burial provision should only be available at the two principal cemeteries at Crewe and Macclesfield.</p> <p>Respondents preferred burial provision to be provided locally because they felt people should have a right to be buried in the town they lived in, that burial sites should be easily accessible to friends and family.</p> <p>One respondent suggested, that drive time in excess of 30-minutes are not local and are too far to travel to from some places, especially for the elderly, disabled or those with ill health and that public transport is not good enough to access just the two principal cemeteries.</p> <p>It seems plausible that the current travel and access requirements associated with the two core facility approach at Crewe and Macclesfield could negatively impact members of the community with certain disabilities that impact mobility.</p>	NA
Pregnancy and Maternity	No supporting evidence offered to suggest a disproportionate or negative impact to individuals within this protected category grouping.	NA
Sex	No supporting evidence offered to suggest a disproportionate or negative impact to individuals within this protected category grouping.	NA
Gender Reassignment	No supporting evidence offered to suggest a disproportionate or negative impact to individuals within this protected category grouping.	NA
Race	<p>Efforts have been made to engage with the borough diverse community structure, with consultation outreach targeted to a number of community groups to ensure diversity of opinion and feedback.</p> <p>The consultation highlighted that the Gypsy, Roma and Traveller community expressed views that their cultural mourning practices are given adequate consideration in respect of a majority preference for</p>	Low

	burial instead of cremation and that memorabilia and gifts on graves is an aspect of their grieving culture and that Gypsy Travellers should not be victimised over how they choose to bury their deceased.	
Sexual Orientation	No supporting evidence offered to suggest a disproportionate or negative impact to individuals within this protected category grouping.	NA

Stage 4 Mitigation

Protected characteristics	Mitigating action <i>Once you have assessed the impact of a policy/service, it is important to identify options and alternatives to reduce or eliminate any negative impact. Options considered could be adapting the policy or service, changing the way in which it is implemented or introducing balancing measures to reduce any negative impact. When considering each option you should think about how it will reduce any negative impact, how it might impact on other groups and how it might impact on relationships between groups and overall issues around community cohesion. You should clearly demonstrate how you have considered various options and the impact of these. You must have a detailed rationale behind decisions and a justification for those alternatives that have not been accepted.</i>	How will this be monitored?	Officer responsible	Target date
Age	It is proposed to revise the current strategic approach to utilise only two core cemetery facilities at Crewe and Macclesfield in an effort to alleviate concerns identified in the consultation about the perception of excessive travel distances/ times can were suggested by one respondent that were suggested could impact elderly service users with mobility issues.	Reduction of travel distances from using a broader array of facilities will be self-evident	Paul Brightwell	Feb 2024

Marriage and Civil Partnership	No anticipated disproportionate impact	NA	NA	NA
Religion	No anticipated disproportionate impact	NA	NA	NA
Disability	It is proposed to revise the current strategic approach to utilise only two core cemetery facilities at Crewe and Macclesfield in an effort to alleviate concerns identified in the consultation about the perception of excessive travel distances/ times can were suggested by one respondent that were suggested could impact disabled service users with mobility issues.	Reduction of travel distances from using a broader array of facilities will be self-evident	Paul Brightwell	Feb 2024
Pregnancy and Maternity	No anticipated disproportionate impact	NA	NA	NA
Sex	No anticipated disproportionate impact	NA	NA	NA
Gender Reassignment	No anticipated disproportionate impact	NA	NA	NA
Race	There will be consideration of the cultural aspects of grieving for all communities in updating the existing cemeteries regulations.	Consultation feedback to be incorporated into the revised cemeteries	Paul Brightwell	Feb 2024

		regulations as adopted in the Feb 2024 E&C Committee		
Sexual Orientation	No anticipated disproportionate impact	NA	NA	NA

5. Review and Conclusion

Summary: The core impacts that have been identified are associated with perceived difficulties for elderly and disabled service users who have mobility issues along with perceived impact to cultural grieving practices. These have been respectively addressed by an amendment to the previous policy that utilised two core facilities in Crewe and Macclesfield to offer a broader range of burial sites to help alleviate concerns associated with excessive travel time / distance and secondarily through factoring the concerns of any cultural discrimination in the update of the previous cemeteries regulations.

No further knowledge gaps or requirement for additional data has been identified at this time.

Following adoption of the strategy at the Environment and Communities Committee in Feb 2024, this assessment document has been refreshed to factor the adoption of the cemeteries portfolio Design Guide, the site specific Management plans and the associated Capital Investment plan. Due consideration will be given to further needs throughout the Council's cemeteries sites as and will be addressed in subsequent iterations of the Cemeteries Strategy with adoption of any approved amendments by the Environment & Communities Committee.

Specific actions to be taken to reduce, justify or remove any adverse impacts	How will this be monitored?	Officer responsible	Target date
Review of current policy that utilises two core facilities in Macclesfield and Crewe to help reduce travel times/distances that will benefit disabled and elderly service users who suffer from mobility issues.	The proposed revision to utilise additional burial facilities would offer shorter travel distances.	Paul Brightwell	Feb 2024
Review of current cemeteries regulations to ensure they do not disproportionately impact any community, ethnic or religious groups subject to protections under the Equalities Act.	Cross referencing the feedback received in the 2022 consultation would help determine if this had been successfully implemented.	Paul Brightwell	Feb 2024

Please provide details and link to full action plan for actions	NA
When will this assessment be reviewed?	Original Cemeteries Strategy adoption in Feb 2024, with proposed adoption of Deign Guide, Site Management plan template & outline Capital Investment plan in March 2025 as part of Environment and Communities Committee review process.

Are there any additional assessments that need to be undertaken in relation to this assessment?	No
--	-----------

Lead officer sign off	Paul Brightwell
Date	4/8/23
Head of service sign off	Ralph Kemp
Date	7/12/2023

Please publish this completed EIA form on the relevant section of the Cheshire East website

This page is intentionally left blank

Environment and Communities Committee Work Programme 2025-26

Report Reference	Title	Purpose of Report	Lead Officer	Consultation	Equality Impact Assessment	Part of Budget and Policy Framework	Exempt Item	Is the report for decision or scrutiny?
13 November 2025								
EC/07/25-26	Second Financial Review of 2025/26	To note and comment on the Second Financial Review and Performance position of 2025/26, including progress on policy proposals and material variances from the MTFS and (if necessary) approve Supplementary Estimates and Virements	Interim Executive Director of Resources (S151 Officer)	No	No	Yes	No	Scrutiny
EC/06/25-26	Local Plan Update	To provide an update to members on the progress in delivering the new Local Plan.	Director of Planning and Environment	Yes	Yes	No	No	Decision
EC/08/25-26	Medium Term Financial Strategy Consultation 2026/27 - 2029/30	All committees are being asked to provide feedback in relation to their financial responsibilities as identified within the Constitution and linked to the budgets approved by the Finance Sub-Committee in 2025. Responses to the consultation would be reported to the Corporate Policy Committee to support that Committee in making recommendation to Council on changes to the current financial strategy	Interim Executive Director of Resources (S151 Officer)	No	No	Yes	No	Scrutiny
EC/09/25-26	Statement of Gambling Principles	To approve the Statement of Gambling Principles 2026-2029.	Director of Planning and Environment	Yes	No	Yes	No	Decision
EC/22/25-26	Local Nature Recovery Strategy	To decide whether to adopt the Local Nature Recovery Strategy	Head of Planning	Yes	Yes	Yes	No	Decision
EC/03/25-26	Review of CCTV Service - update	For the Committee to scrutinise various elements of the ongoing review including external funding matters.	Director of Planning and Environment	Yes	Yes	Yes	No	Scrutiny
29 January 2026								
EC/12/25-26	Third Financial Review of 2025/26	To note and comment on the Third Financial Review and Performance position of 2025/26, including progress on policy proposals and material variances from the MTFS and (if necessary) approve Supplementary Estimates and Virements	Interim Executive Director of Resources (S151 Officer)	No	No	Yes	No	Scrutiny

Environment and Communities Committee Work Programme 2025-26

EC/13/25-26	Medium Term Financial Strategy Consultation 2026/27 - 2029/30 Provisional Settlement Update	All Committees are being asked to provide feedback in relation to their financial responsibilities as identified in the Constitution and linked to the budgets approved by the Finance Sub Committee in 2025. Responses to the consultation would be reported to the Corporate Policy Committee in making recommendations to Council on changes to the current financial strategy. Finance Sub Committee will also receive an update on the Local Government Financial Provisional Settlement	Interim Executive Director of Resources (S151 Officer)	Yes	No	Yes	No	Scrutiny
EC/14/25-26	Carbon Neutral Programme	To update on the Council's carbon neutral plan target of 2030 and the annual 2045 Action Plan summary.	Director of Planning and Environment	No	No	No	No	Scrutiny
EC/15/25-26	Local Plan Update	To provide an update to members on the progress in delivering the new Local Plan.	Director of Planning and Environment	Yes	Yes	No	No	Decision
EC/16/24-25	Strategic Leisure Review - Implementation Update	To provide an update to Committee in relation to the implementation of the initiatives brought forward under the Strategic Leisure Review and where appropriate set out any additional savings proposals.	Director of Planning and Environment	Yes	Yes	No	No	Decision /Scrutiny
26 March 2026								
EC/16/25-26	Service Budgets 2026/2027	The purpose of the report is to set out the allocation of budgets for 2026/27, for all Committees, following Council's approval of the Medium Term Financial Strategy in February 2026, as determined by Finance Sub	Interim Executive Director of Resources (S151 Officer)	No	No	Yes	No	Scrutiny
EC/17/25-26	Animal Welfare Licensing Policy	To approve a reviewed and updated Animal Welfare Licensing Policy 2026-2029	Director of Planning and Environment	TBC	No	No	Yes	Decision

Page 128

Briefing Reports/Reports for noting

Title	Purpose of Report	Lead Officer	Expected Circulation Date via the Members Hub
Cleaner Crewe - Project Update	To consider an update on the initial implementation phase of the project.	Head of Environmental Services	September 2025

Note: These reports will be circulated outside of committee meetings.

Environment and Communities Committee Work Programme 2025-26

[Library folder - Reports for Noting - Reports for Noting | Cheshire East Council](#)

This page is intentionally left blank