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To members of the
Economy and Growth Committee

Democratic Services
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DATE: 2 September 2025

OUR REF:

YOUR REF:

Dear Councillor

ECONOMY AND GROWTH COMMITTEE - TUESDAY 9TH SEPTEMBER 2025

I am now able to enclose, for consideration at next Tuesday, 9th September, 2025 meeting of the Economy and Growth Committee, the following reports that were unavailable when the agenda was printed.

Agenda Item 6 - First Financial Review of 2025/26 (Pages 3 - 74)

Yours sincerely

Rachel Graves
Democratic Services Officer

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OPEN

Economy and Growth Committee

Tuesday, 9 September 2025

First Financial Review of 2025/26

Report of: Executive Director of Resources, Section 151 Officer

Report Reference No: EG/02/25-26

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

Annex 2: Detailed Capital Programme 2025/26

RECOMMENDATIONS

The Economy and Growth 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. Note the available reserves position as per **Annex 1, Section 5**.

Background

- 17 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.
- 18 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.
- 19 This single view of the financial picture of the Council provides the overall financial context.
- 20 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
- 21 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.
- 22 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)

- 23 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

- 24 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.
- 25 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.

26 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

27 **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

28 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.

29 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.

30 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

- 31 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

- 32 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.

- 33 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.
- 34 **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	72.393
Total	9.261	206.541	128.403	13.603	0.344	1.203	60.945	205.543

- 35 Detailed Committee tables are set out in **Annex 2**.
- 36 A full update is being provided to the Capital Programme Board.
- 37 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.
- 38 The current Capital programme remains unaffordable and ongoing scrutiny of the capital programme will be undertaken by the Capital Programme Board.
- 39 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

- 40 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.

- 41 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.
- 42 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

- 43 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.
- 44 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.
- 45 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)

46 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

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

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

48 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

49 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.

- 50 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

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

Reserves Position

- 52 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.
- 53 Table 8 below shows the position on reserves forecast level of Earmarked and General reserves by the end of 2025/26.
- 54 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)

- 55 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.
- 56 A full list of all earmarked reserves per Committee can be found in **Annex 1, Section 5**.

Consultation and Engagement

- 57 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

- 58 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.
- 59 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

- 60 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

- 61 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.

- 62 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.
- 63 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.
- 64 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.
- 65 This report provides an update on progress for 2025/26 for all services.
- 66 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

- 67 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.

- 68 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.
- 69 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.
- 70 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.
- 71 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.
- 72 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.
- 73 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.
- 74 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

- 75 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

- 76 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

- 77 All Committees will receive this financial update report.

Policy

- 78 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
- 79 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.
- 80 The approval of supplementary estimates and virements are governed by the Finance Procedure Rules section of the Constitution.

Equality, Diversity and Inclusion

- 81 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	02/09/2025

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

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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.

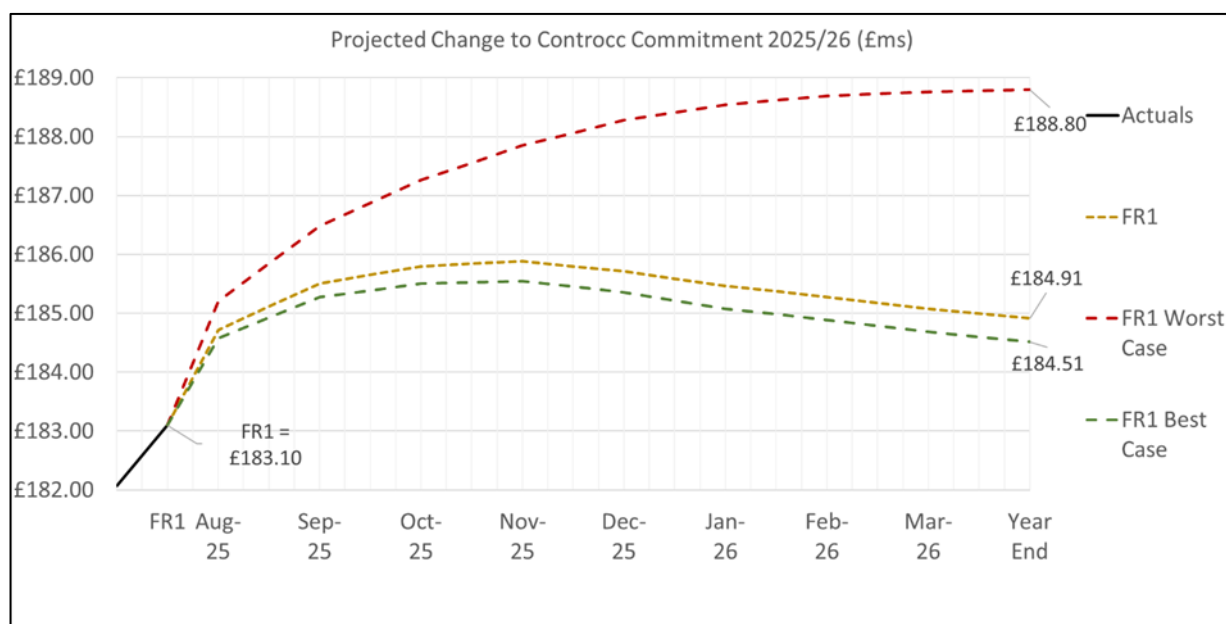
MTFS Saving 2025/26	Budget Target (£ms)	FR1 - Assumed Delivered (£ms)	FR1 - Estimate for remaining 2025/26 (£ms)	FR1 - Total Forecast (£m)	Budget Variance (£ms)
Prevent, Reduce, Enable	-1.500	0.000	-0.650	-0.650	0.850
Learning Disability transformation	-2.500	0.000	-1.000	-1.000	1.500
Commissioning and 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
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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
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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
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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
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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	Drawdowns to Support Service Costs (+)	Additional Funds to Reserve (-)	Forecast Balance at 31 March 2026
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	£m	£m	£m	£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

Adults & Health

CAPITAL

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													
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 £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	
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 – Ayresshire 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