ANNEX 1

Second Financial Review 2025/26

Results to end of August 2025

Children and Families Committee

Contents

Section 1: 2025/26 Forecast Outturn 3
Section 2: Capital 4

Section 1: 2025/26 Forecast Outturn

1.1. The forecast outturn position is based on a full financial management review across the service and reflects the rising cost and number of placements. This is a continuing trend and the Directorate are reviewing governance in this area in order to mitigate the overspend.

1.2. The table below shows a detailed forecast of each service area within the Directorate:

Committee	Service Area Tier 3	Revised Budget	Forecast Outturn	Variance	FR1 Variance	Movement from FR1
Children and Families	Childrens Improvement and Development Total	0.345	0.302	- 0.043	0.004	- 0.047
Children and Families	Early Start Total	3.192	2.979	- 0.213	-0.048	- 0.164
Children and Families	Education and 14-19 Skills Total	- 54.078	- 53.946	0.132	0.133	- 0.001
Children and Families	Education Infrastructure and Outcomes Total	0.498	0.427	- 0.071	0.000	- 0.071
Children and Families	Education Participation and Pupil Support Total	19.758	20.283	0.525	0.295	0.230
Children and Families	Educational Psychologists Total	1.804	1.804	- 0.000	0.000	- 0.000
Children and Families	Preventative Services Total	3.749	3.553	- 0.197	-0.245	0.048
Children and Families	SEND Total	59.682	59.719	0.037	0.003	0.034
Children and Families	Children´s Services Total	1.169	1.621	0.452	1.229	- 0.777
Children and Families	Childrens Social Care - Safeguarding Total	2.424	2.423	- 0.001	0.009	- 0.010
Children and Families	Cared for Children Total	9.204	9.490	0.285	0.046	0.240
Children and Families	Children in Need, Protection and Disabilities Total	9.874	10.812	0.938	0.947	- 0.009
Children and Families	Childrens Social Care Total	1.429	1.382	- 0.048	-0.065	0.017
Children and Families	Provider Services and Fostering Total	35.608	42.805	7.197	6.466	0.731
Children and Families	Integrated Front Door & Domestic Abuse Total	3.485	3.306	- 0.179	0.172	- 0.351
Children and Families	Social Worker Academy Total	0.276	0.323	0.047	0.054	- 0.007
Children and Families		**98.420**	**107.283**	**8.862**	**8.998**	**- 0.136**

Section 2: Capital

2.1 Table 1 is a detailed list of Children and Families Capital schemes :

Children and Families — **CAPITAL**

CAPITAL PROGRAMME 2025/26 - 2028/29

	Forecast Expenditure							Forecast Funding					
Scheme Description	**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**	**Total Funding £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	0.050	0.785	0.000	0.000	**0.835**	0.665	0.000	0.000	0.000	0.170	**0.835**
Basic Need Grant Allocation	3.941	0.017	0.500	3.424	0.000	0.000	**3.924**	3.924	0.000	0.000	0.000	0.000	**3.924**
Congleton Planning Area - Primary (1)	2.209	0.179	0.000	2.030	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	0.010	0.539	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	0.100	0.126	0.050	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	-0.175	0.700	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	6.091	2.177	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 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	Total Funding
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
New AP Free School	0.525	0.003	0.005	0.516	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	0.050	2.000	6.937	0.000	**8.987**	8.987	0.000	0.000	0.000	0.000	**8.987**
New SEN Free School	0.998	0.010	0.010	0.978	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	0.400	0.685	0.000	0.000	**1.085**	1.085	0.000	0.000	0.000	0.000	**1.085**
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	0.100	0.108	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	0.500	4.173	0.000	0.000	**4.673**	4.673	0.000	0.000	0.000	0.000	**4.673**
Shavington Planning Area - New Primary School	11.500	0.162	0.300	7.352	3.687	0.000	**11.338**	9.009	2.329	0.000	0.000	0.000	**11.338**
Springfield Satellite Site (Dean Row)	6.112	5.820	0.100	0.192	0.000	0.000	**0.292**	0.000	0.000	0.000	0.000	0.292	**0.292**
Springfield Satellite Site - Middlewich	5.999	0.017	1.500	4.483	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-	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**
Tytherington High School	3.005	0.208	2.200	0.597	0.000	0.000	**2.797**	2.797	0.000	0.000	0.000	0.000	**2.797**
Various SEN Sites - Small Works/Adaptations	0.150	0.001	0.079	0.070	0.000	0.000	**0.149**	0.149	0.000	0.000	0.000	0.000	**0.149**
Wheelock Primary School	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 High School BN	14.179	12.788	0.100	1.291	0.000	0.000	**1.391**	0.193	1.150	0.000	0.000	0.048	**1.391**
Wilmslow Primary Planning Area	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	**135.454**	**37.986**	**23.686**	**39.445**	**20.932**	**13.403**	**97.467**	**64.959**	**29.531**	**0.000**	**0.300**	**2.677**	**97.467**
New Schemes													
Education and 14-19 Skills													
Chelford Primary School	0.340	0.000	0.300	0.040	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**	**0.870**	**0.040**	**0.000**	**0.000**	**0.910**	**0.910**	**0.000**	**0.000**	**0.000**	**0.000**	**0.910**
Total Children and Families Schemes	**136.369**	**37.991**	**24.556**	**39.485**	**20.932**	**13.403**	**98.378**	**65.869**	**29.531**	**0.000**	**0.300**	**2.677**	**98.378**