



Appendix 1: Detailed Finance Tables

Revenue: 2024-29

Capital: 2024-34



Detailed Finance Tables

Introduction

There are five types of finance tables in our Business Plan. Tables 1-3 relate to all directorates for revenue, while only some directorates have tables 4 & 5 showing the capital programme. Tables 1, 2 & 3 show a directorate's revenue budget in different presentations.

- Table 1 shows the combined impact of budget changes on directorates and service budget line. over the five year medium-term.
- Table 2 shows the impact of changes in the first year on each directorate and service budget line.
- Table 3 shows the detailed changes, line-by-line, to each directorate's budget

Tables 4 and 5 outline directorates' capital budget, with Table 4 detailing capital expenditure for individual proposals, and Table 5 showing how individual capital proposals are funded.

Table 1

This presents the net budget split by service budget line for each of the five years of the Business Plan. It also shows the revised opening budget and the gross budget, together with fees, charges and ring-fenced grant income, for 2024-25 split by service budget line. The purpose of this table is to show how the budget for a directorate changes over the period of the Business Plan.

Table 2

This presents additional detail on the net budget for 2024-25 split by service budget line. The purpose of the table is to show how the budget for each line has been constructed: inflation, demography and demand, pressures, investments, savings and income are added to the opening budget to give the closing budget.

Table 3

Table 3 explains in detail the changes to the previous year's budget over the period of the Business Plan, in the form of individual proposals.

The numbers for proposals in table 3 need to be read recurrently – in other words a budget increase in a given year is taken to be permanent (because it adds to the closing budget, which becomes the next year's opening budget). A one-off or temporary budget change is shown with a number that contrasts the original entry. For example a one-off saving of £500k in 2024-25 would show as a -£500k in 2024-25 and a reversing entry of +£500k in 2025-26.

At the top Table 3 takes the previous year's gross budget and then adjusts for proposals, grouped together in sections, covering inflation, demography and demand, pressures, investments and savings to give the new gross budget. The gross budget is reconciled to the net budget in Section 7. Finally, the sources of funding are listed in Section 8. An explanation of each section is given below:

- **Opening Gross Expenditure:**

The amount of money available to spend at the start of the financial year and before any adjustments are made. This reflects the final budget for the previous year.

- **Revised Opening Gross Expenditure:**

Adjustments that are made to the base budget to reflect permanent changes in a directorate. This is often to reflect a transfer of services from one area to another, or budget changes made in-year in the previous year.

- **Inflation:**

Additional budget provided to allow for pressures created by inflation. These inflationary pressures are particular to the activities covered by the directorate, and also cover staffing inflation.

- **Demography and Demand:**

Additional budget provided to allow for pressures created by demography and increased demand. These demographic pressures are particular to the activities covered by the directorate. Demographic changes are backed up by a robust programme to challenge and verify requests for additional budget.

- **Pressures:**

These are specific additional pressures identified that require further budget to support.

- **Priorities & Investments:**

These are proposals where additional budget is provided to support the ambitions and priorities of the council

- **Savings:**

These are savings proposals that indicate services that will be reduced, stopped or delivered differently to reduce the costs of the service. They could be one-off entries or span several years.

- **Total Gross Expenditure:**

The newly calculated gross budget allocated to the directorate after allowing for all the changes indicated above. This becomes the Opening Gross Expenditure for the following year.

- **Fees, Charges & Ring-fenced Grants:**

This lists the fees, charges and grants that offset the directorate's gross budget. The section starts with the carried forward figure from the previous year and then lists changes applicable in the current year.

- **Total Net Expenditure:**

The net budget for the directorate after deducting fees, charges and ring-fenced grants from the gross budget.

- **Funding Sources:**

How the gross budget is funded – funding sources include cash limit funding (central funding from Council Tax, business rates and government grants), fees and charges, and individually listed ring-fenced grants.

Table 4

This presents a directorate's capital schemes, across the ten-year period of the capital programme. The schemes are summarised by start year in the first table and listed individually, grouped together by category, in the second table. The third table identifies the funding sources used to fund the programme. These sources include prudential borrowing, which has a revenue impact for the Council.

Table 5

Table 5 lists a capital scheme and shows how each scheme is funded. The schemes are summarised by start year in the first table and listed individually, grouped together by category, in the second table.

Section 3 - A: Children, Education & Families

Table 1: Revenue - Summary of Net Budget by Operational Division

Budget Period: 2024-25 to 2028-29

Net Revised Opening Budget 2023-24 £000	Policy Line	Gross Budget 2024-25 £000	Fees, Charges & Ring-fenced Grants 2024-25 £000	Net Budget 2024-25 £000	Net Budget 2025-26 £000	Net Budget 2026-27 £000	Net Budget 2027-28 £000	Net Budget 2028-29 £000
26,285	Director of Commissioning							
615	Children in Care Placements	30,459	-1,097	29,362	36,620	41,029	46,073	51,157
	Commissioning Services	635	-20	615	615	615	615	615
26,900	Subtotal Director of Commissioning	31,094	-1,117	29,977	37,235	41,644	46,688	51,772
	Director of Children & Safeguarding							
3,740	Strategic Management - Children & Safeguarding	3,905	-	3,905	3,969	4,036	4,104	4,175
3,445	Safeguarding and Quality Assurance	4,134	-540	3,594	3,705	3,821	3,940	4,063
10,147	Fostering & Supervised Contact Services	10,822	-327	10,495	10,582	10,930	11,291	11,664
3,501	Corporate Parenting	10,783	-7,014	3,769	3,896	4,026	4,161	4,300
4,679	Integrated Front Door	5,251	-345	4,906	5,076	5,252	5,433	5,621
8,656	Children's Disability Service	10,169	-782	9,387	9,796	10,218	10,654	11,115
204	Support to Parents	2,239	-2,019	220	232	244	257	271
5,517	Adoption	6,494	-649	5,845	6,048	6,258	6,476	6,700
2,050	Legal Proceedings	2,132	-	2,132	2,217	2,305	2,397	2,493
1,536	Youth Offending Service	2,971	-1,338	1,633	1,707	1,783	1,861	1,941
5,463	Family Safeguarding	5,874	-184	5,690	6,050	6,233	6,421	6,616
9,988	Targetted Support Service	10,672	-328	10,344	10,934	11,283	11,643	12,016
58,925	Subtotal Director of Children & Safeguarding	75,446	-13,525	61,921	64,211	66,388	68,639	70,977
	Director of Education							
1,243	Strategic Management - Education	3,138	-112	3,026	2,851	4,399	4,449	4,501
995	Early Years Service	3,165	-2,143	1,023	1,064	1,106	1,148	1,193
1,014	School Improvement Service	1,590	-665	925	1,047	1,087	1,128	1,171
489	Virtual School	1,956	-1,421	535	568	603	640	677
-77	Outdoor Education (includes Grafham Water)	2,140	-2,216	-77	-77	-77	-77	-77
-32	Cambridgeshire Music	1,702	-1,727	-25	-25	-25	-25	-25
-300	ICT Service (Education)	1,999	-2,299	-300	-300	-300	-300	-300
3,991	Redundancy & Teachers Pensions	4,860	-605	4,255	4,353	4,454	4,556	4,660
	<i>SEND Specialist Services (0 - 25 years)</i>							
4,732	SEND Specialist Services	5,050	-92	4,958	5,132	5,311	5,494	5,685
10	Alternative Provision and Inclusion	746	-	746	749	752	755	758
	<i>0-19 Place Planning & Organisation Service</i>							
831	0-19 Organisation & Planning	1,841	-992	849	899	941	975	1,020

Section 3 - A: Children, Education & Families

Table 1: Revenue - Summary of Net Budget by Operational Division

Budget Period: 2024-25 to 2028-29

Net Revised Opening Budget 2023-24 £000	Policy Line	Gross Budget 2024-25 £000	Fees, Charges & Ring-fenced Grants 2024-25 £000	Net Budget 2024-25 £000	Net Budget 2025-26 £000	Net Budget 2026-27 £000	Net Budget 2027-28 £000	Net Budget 2028-29 £000
189	Education Capital	193	-	193	196	200	203	206
20,816	Home to School Transport - Special	25,802	-191	25,611	28,739	32,261	36,089	40,256
1,949	Children in Care Transport	2,302	-	2,302	2,341	2,427	2,515	2,607
11,215	Home to School Transport - Mainstream	12,844	-169	12,674	13,206	13,832	14,479	15,150
	<i>Executive Director</i>							
-939	Executive Director CEF	-480	-85	-566	-451	-420	-388	-355
	- Central Financing	-	-	-	-	-	-	-
	- Schools Financing	-	-	-	-	-	-	-
46,128	Subtotal Director of Education	68,848	-12,718	56,130	60,294	66,551	71,641	77,127
131,953	Children, Education & Families Budget Total	175,388	-27,360	148,028	161,740	174,582	186,968	199,876

Section 3 - A: Children, Education & Families

Table 2: Revenue - Net Budget Changes by Operational Division

Budget Period: 2024-25

Policy Line	Net Revised Opening Budget £000	Net Inflation £000	Demography & Demand £000	Pressures £000	Priorities & Investments £000	Savings £000	Income Adjustments £000	Net Budget £000
Director of Commissioning								
Children in Care Placements	26,285	2,002	2,214	-	546	-1,685	-	29,362
Commissioning Services	615	-	-	-	-	-	-	615
Subtotal Director of Commissioning	26,900	2,002	2,214	-	546	-1,685	-	29,977
Director of Children & Safeguarding								
Strategic Management - Children & Safeguarding	3,740	166	-	-	-	-	-	3,905
Safeguarding and Quality Assurance	3,445	149	-	-	-	-	-	3,594
Fostering & Supervised Contact Services	10,147	549	-	-	-	-200	-	10,495
Corporate Parenting	3,501	168	-	-	100	-	-	3,769
Integrated Front Door	4,679	226	-	-	-	-	-	4,906
Children's Disability Service	8,656	379	140	318	-	-96	-10	9,387
Support to Parents	204	16	-	-	-	-	-	220
Adoption	5,517	328	-	-	-	-	-	5,845
Legal Proceedings	2,050	82	-	-	-	-	-	2,132
Youth Offending Service	1,536	97	-	-	-	-	-	1,633
Family Safeguarding	5,463	236	-	200	-	-200	-9	5,690
Targetted Support Service	9,988	449	-	-	-	-65	-27	10,344
Subtotal Director of Children & Safeguarding	58,925	2,845	140	518	100	-561	-46	61,921
Director of Education								
Strategic Management - Education	1,243	60	-	-	1,500	223	-	3,026
Early Years Service	995	50	-	-	-	-19	-4	1,023
School Improvement Service	1,014	48	-	-	-	-49	-89	925
Virtual School	489	45	-	-	-	-	-	535
Outdoor Education (includes Grafham Water)	-77	-	-	-	-	-	-	-77
Cambridgeshire Music	-32	-	-	-	-	-	7	-25
ICT Service (Education)	-300	-	-	-	-	-	-	-300
Redundancy & Teachers Pensions	3,991	264	-	-	-	-	-	4,255
<i>SEND Specialist Services (0 - 25 years)</i>								
SEND Specialist Services	4,732	226	-	-	-	-	-	4,958
Alternative Provision and Inclusion	10	4	-	733	-	-	-	746
<i>0-19 Place Planning & Organisation Service</i>								
0-19 Organisation & Planning	831	24	-	-	-	-	-7	849
Education Capital	189	4	-	-	-	-	-	193
Home to School Transport - Special	20,816	1,649	2,210	1,327	-	-390	-	25,611
Children in Care Transport	1,949	170	-	250	-	-67	-	2,302
Home to School Transport - Mainstream	11,215	822	195	653	-	-212	-	12,674

Section 3 - A: Children, Education & Families

Table 2: Revenue - Net Budget Changes by Operational Division

Budget Period: 2024-25

Policy Line	Net Revised Opening Budget £000	Net Inflation £000	Demography & Demand £000	Pressures £000	Priorities & Investments £000	Savings £000	Income Adjustments £000	Net Budget £000
<i>Executive Director</i>								
Executive Director CEF	-939	-42	-	500	-	-	-85	-566
Central Financing	-	-	-	-	-	-	-	-
Schools Financing	-	-	-	-	-	-	-	-
Subtotal Director of Education	46,128	3,326	2,405	3,463	1,500	-514	-178	56,130
Children, Education & Families Budget Total	131,953	8,173	4,759	3,981	2,146	-2,760	-224	148,028

Section 3 - A: Children Education & Families

Table 3: Revenue - Overview

Budget Period: 2024-25 to 2028-29

Ref	Title	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	Description
1	OPENING GROSS EXPENDITURE	259,287	175,388	188,515	201,397	213,844	
A/R.1.001	Budget Preparation Adjustments	-103,856	-	-	-	-	Adjustments to budgets made as a result of splitting out any Dedicated Schools Grant budgets from these tables. They will instead form a separate budget table.
A/R.1.003	Permanent Virement - PVs	409	-	-	-	-	Change in expenditure budgets (compared to published 2023-28 Business Plan) as advised during the budget preparation period and permanent in-year changes made during 2023-24.
A/R.1.005	Arts Council Grant decrease	-7	-	-	-	-	Decrease in spend funded from Arts Council (Music Grant) for 2024-25 as a result of changes to grant level.
A/R.1.006	Public health grant Increase	161	-	-	-	-	Change in the budget for CEF that is funded by public health grant
A/R.1.007	Transfer of 2023-24 pay award funding - CEF	2,955	-	-	-	-	This allocates funding permanently for the cost for the 2023-24 pay award.
A/R.1.008	Support to Care Leavers - Council Tax Exemption Scheme	45	-	-	-	-	Transfer permanent funding to support council tax exemption scheme for eligible care leavers to CEF.
1.99	REVISED OPENING GROSS EXPENDITURE	158,994	175,388	188,515	201,397	213,844	
2	INFLATION						
A/R.2.001	Children in Care placements inflation	2,696	1,432	1,482	1,533	1,587	Net inflation across the relevant Children in Care budgets is currently forecast at 7% for 2024/25.
A/R.2.002	Home to School Transport inflation	2,627	1,270	1,315	1,361	1,408	Forecast pressure for inflation relating to transport. This is estimated at 8% for 2024/25
A/R.2.003	CEF inflation - miscellaneous other budgets	290	143	147	151	155	Forecast pressure from inflation relating to miscellaneous other budgets.
A/R.2.004	Staff pay inflation	2,655	2,012	2,079	2,150	2,222	Assumed 5% increase for 2024-25 and 3.5% per annum thereafter
2.99	Subtotal Inflation	8,268	4,857	5,023	5,195	5,372	

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Table 3: Revenue - Overview

Budget Period: 2024-25 to 2028-29

Ref	Title	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	Description
3	DEMOGRAPHY AND DEMAND						
A/R.3.001	Funding for rising numbers and need of Children in Care	2,214	3,897	3,897	3,897	3,897	Additional budget required to provide care for children who become looked after due to an increase in the complexity of need and shortage of suitable placements.
A/R.3.002	Children with Disabilities	140	150	160	170	182	Additional funding required for the increase in Direct Payment packages provided for children and young people with disabilities under the age of 18 years.
A/R.3.003	Home to school transport mainstream	195	201	207	214	221	Additional funding required to provide home to school transport for pupils attending mainstream schools. This additional funding is required due to the anticipated increase in the number of pupils attending Cambridgeshire's schools in 2024-25.
A/R.3.004	Funding for Home to School Special Transport demand	2,210	2,439	2,692	2,971	3,279	Additional funding required to provide transport to education provision for children and young people with special educational needs (SEN). The additional funding is needed as there are increasing numbers of children with SEN and there is a trend towards increasingly complex needs, often requiring bespoke transport solutions.
3.99	Subtotal Demography and Demand	4,759	6,687	6,956	7,252	7,579	
4	PRESSURES						
A/R.4.001	Additional residential disability in house provision	241	-	-	-	-	- Funding for increased capacity within in house residential disability service.
A/R.4.002	Employee costs in Community Support Services	77	-	-	-	-	- Funding to support increased staffing costs within the Community Support Service in Children's Disability.
A/R.4.004	Contract costs previously grant funded	200	-	-	-	-	- Funding for Family Safeguarding services previously funded from grant which has now ceased.
A/R.4.006	Children in Care (CiC) Transport	250	-	-	-	-	- Additional funding to reflect in year pressures on CiC Transport.
A/R.4.007	Dedicated Schools Grant Contribution to Combined Budgets	733	-	-	-	-	- Based on historic levels of spend, an element of the Dedicated Schools Grant (DSG) spend is retained centrally and contributes to the overall funding for the LA. Following national changes, these historic commitments/arrangements have been reduced over time. This pressure removes the final remaining contribution to combined budgets.

Section 3 - A: Children Education & Families

Table 3: Revenue - Overview

Budget Period: 2024-25 to 2028-29

Ref	Title	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	Description
A/R.4.008	SEND Capacity	310	-51	-68	-191	-	- Additional capacity in Statutory Assessment Team and SEND Admissions to meet statutory responsibilities.
A/R.4.009	SEND Capacity - Funded through Reserves	-310	51	68	191	-	- Above proposal funded through reserves.
A/R.4.010	Children's Social Care Capacity and Decoupling	500	-	-	-	-	- Additional investment to support required structure post decoupling and to increase capacity in Integrated Front Door.
A/R.4.011	Children in Care Placements Pressure	3,100	-	-	-	-	- Additional funding to reflect in year pressures on CiC Placements.
A/R.4.012	Children in Care Placements pressure - reserves funding	-3,100	3,100	-	-	-	- Reserves funding for CiC pressure.
A/R.4.013	Home to School Transport Pressure	1,980	-	-	-	-	- Additional funding to reflect in year pressures on Home to School Transport
4.99	Subtotal Pressures	3,981	3,100	-	-	-	
5	PRIORITIES & INVESTMENTS						
A/R.5.001	Leaving Care Local Offer	100	-	-	-	-	- Local offer to support Cambridgeshire care leavers.
A/R.5.002	Residential Strategy	546	1,365	273	-	-	- We will be developing a residential strategy that will enable us to better meet the needs of children coming into our care. The priority will be to increase local capacity for children in care through a combined approach of commissioning, market engagement, needs analysis and investment in Council provided homes. Aimed at reducing the numbers of children looked after in high cost independent homes and those that are looked after outside the Local Authority area. Linked to Savings proposal A/R.6.011.

Section 3 - A: Children Education & Families

Table 3: Revenue - Overview

Budget Period: 2024-25 to 2028-29

Ref	Title	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	Description
A/R.5.003	Free School Meals holiday voucher scheme	3,000	-	-	-	-	Since December 2020, the council has funded (via grant and core funding) a holiday voucher scheme to support families on low income to feed their children during the holidays. The investment of £3m will mean that annually 21,000 eligible children will receive up to £135 over the 6 holidays of the academic year. This represents a £45 reduction from previous rounds where we funded £180. The scheme will continue to support those children age 2 to 19 who meet our low income criteria – typically those families accessing universal credit earning less than £7,400. We will provide a supermarket voucher which will allow parents to select one of 10 supermarkets. Part funded from reserves see A/R.5.004
A/R.5.004	Free School Meals holiday voucher scheme - reserves funding	-1,500	-	1,500	-	-	Reserves part funding for extension of Free School Meal holiday voucher scheme (see A/R.5.003)
5.99	Subtotal Priorities & Investments	2,146	1,365	1,773	-	-	
6	SAVINGS						
A/R.6.001	Children's Disability operational savings	-96	-	-	-	-	Operational savings across Children's Disability
A/R.6.003	Targeted Support operational savings	-65	-	-	-	-	Operational savings across Targeted Support services.
A/R.6.004	Family Safeguarding Service	-200	-	-	-	-	Operational savings in non-staffing budgets across the Family Safeguarding service.
A/R.6.005	Social Care and Education Transport	-582	-171	-	-	-	Due to the increasing costs of providing social and education transport, the Passenger Transport team will produce savings by reviewing high-cost single routes and moving them to shared travel arrangements where suitable, optimising high volume routes to ensure best value and consistent management of decision making through policy.
A/R.6.006	Efficiencies resulting from implementation of new IT system	223	-223	-	-	-	Deferred saving as a result of delay in implementation of a new IT system within Education.
A/R.6.007	Children in Care Placements High-Cost Placements Review	-1,000	-	-	-	-	Due to a lack of suitable and local placements for our children in care, particularly those with more complex needs, there is a forecast overspend on our budget of 3.1m. We will carry out reviews of the high-cost placements with a focus on step-down provision where needed / appropriate and carry out negotiations with providers. Alongside this, we will invest in training, to support social workers and foster carers, around challenging and complex behaviour and develop a programme to recruit emergency foster carers.

Section 3 - A: Children Education & Families

Table 3: Revenue - Overview

Budget Period: 2024-25 to 2028-29

Ref	Title	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	Description
A/R.6.008	Children in Care Placements Unregulated Placements reduction in costs	-250	-	-	-	-	- Review commissioning processes for unregulated placements.
A/R.6.009	Early Years Service contract savings	-19	-	-	-	-	- Savings will arise from the retendering of a contract from April 2024.
A/R.6.010	Home to School Transport	-87	-63	-	-	-	- Additional savings target added to workstream 4 of the Transport Transformation Strategy (Policy and Decision Making) directly linked to a) the review and making safe of walking routes and b) the amendment of transport policy to align with statutory duties.
A/R.6.011	Residential Strategy - Children in Care placements Saving	-435	-2,175	-870	-	-	- We will be developing a residential strategy that will enable us to better meet the needs of children coming into our care. The priority will be to increase local capacity for children in care through a combined approach of commissioning, market engagement, needs analysis and investment in Council provided homes. Aimed at reducing the numbers of children looked after in high cost independent homes and those that are looked after outside the Local Authority area. Linked to Investment proposal A/R.5.002.
A/R.6.012	School Improvement Service operational savings	-49	-	-	-	-	- Operational savings as a result of review and reduction of vacant post.
A/R.6.013	Corporate Parenting	-200	-250	-	-	-	- Work to be undertaken within other teams, with members of staff moved to vacancies within these teams. This service is not one that exists in a standalone way in other councils. The saving is phased to allow a temporary investment in front door services to manage demand.
6.99	Subtotal Savings	-2,760	-2,882	-870	-	-	
	TOTAL GROSS EXPENDITURE	175,388	188,515	201,397	213,844	226,795	
7	FEES, CHARGES & RING-FENCED GRANTS						
A/R.7.001	Previous year's fees, charges & ring-fenced grants	-198,202	-27,359	-26,773	-26,813	-26,873	Previous year's fees and charges for the provision of services and ring-fenced grant funding rolled forward.
A/R.7.002	Changes to Fees and Charges from previous year	171,322	-	-	-	-	Adjustment for permanent changes to income expectation from decisions made in 2023-24, and adjustments to budgets made as a result of splitting out any Dedicated Schools Grant budgets from these tables. They will instead form a separate budget table.
A/R.7.004	Fees and charges inflation	-95	-17	-40	-61	-43	Increase in external charges to reflect inflationary increases.

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Table 3: Revenue - Overview

Budget Period: 2024-25 to 2028-29

Ref	Title	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	Description
A/R.7.101	Early Years additional income	-4	-	-	-	-	Increase in subscription income
A/R.7.102	School Improvement Service	-47	-	-	-	-	Increased subscription income
A/R.7.103	Children's Targeted Support	-15	-	-	-	-	Additional income target
A/R.7.104	Children's Disability - increase in external income	-10	-	-	-	-	Income from training to external providers
A/R.7.105	Educational Safeguarding additional income	-7	-	-	-	-	Additional income from subscriptions
A/R.7.201	Change in Public Health Grant	-309	602	-	-	-	Change in ring-fenced Public Health grant, including reflecting expected treatment as a corporate grant from 2025-26, due to anticipated removal of ring-fence.
A/R.7.202	Arts Council Funding (Music Grant)	7	-	-	-	-	Arts Council Funding (Music Grant) anticipated decrease in revenue grant for 2024-25
7.99	Subtotal Fees, Charges & Ring-fenced Grants	-27,360	-26,774	-26,813	-26,874	-26,916	
	TOTAL NET EXPENDITURE	148,028	161,741	174,584	186,970	199,879	

FUNDING SOURCES							
8	FUNDING OF GROSS EXPENDITURE						
A/R.8.001	Budget Allocation	-148,028	-161,740	-174,582	-186,968	-199,876	Net spend funded from general grants, business rates and Council Tax.
A/R.8.002	Fees & Charges	-20,174	-20,191	-20,231	-20,292	-20,335	Fees and charges for the provision of services.
A/R.8.007	Youth Justice Board Good Practice Grant	-500	-500	-500	-500	-500	Youth Justice Board Good Practice Grant.
A/R.8.015	Staying Put Implementation Grant	-210	-210	-210	-210	-210	DFE funding to support young people to continue to live with their former foster carers once they turn 18

Section 3 - A: Children Education & Families

Table 3: Revenue - Overview

Budget Period: 2024-25 to 2028-29

Ref	Title	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	Description
A/R.8.016	Unaccompanied Asylum Seeking Children (UASC)	-3,700	-3,700	-3,700	-3,700	-3,700	Home Office funding to reimburse costs incurred in supporting and caring for unaccompanied asylum seeking children
A/R.8.018	Pupil Premium Grant	-1,364	-1,364	-1,364	-1,364	-1,364	Deployment of Pupil Premium Grant to support the learning outcomes of care experienced children
A/R.8.019	Arts Council Grant (Music)	-810	-810	-810	-810	-810	Cambridgeshire Music grant from the Arts Council
A/R.8.401	Public Health Funding	-602	-	-	-	-	Funding transferred to Service areas where the management of Public Health functions is undertaken by other County Council officers, rather than directly by the Public Health Team.
8.99	TOTAL FUNDING OF GROSS EXPENDITURE	-175,388	-188,515	-201,397	-213,844	-226,795	

Section 3 - A: Children, Education and Families

Table 4: Capital Programme

Budget Period: 2024-25 to 2033-34

Ref	Scheme	Description	Linked Revenue Proposal	Scheme Start	Total Cost £000	Previous Years £000	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	Later Years £000
A/C.01	Basic Need - Primary											
A/C.01.021	Confidential Scheme - Primary School	New 2 form entry school with 52 Early Years provision and community facilities: Basic Need requirement 420 places Early Years Basic Need 52 places Community facilities - Children's Centre		Committed	19,748	751	12,000	6,600	397	-	-	-
A/C.01.029	Confidential Scheme - Primary School	Expansion of provision in Sawtry: Primary Basic Need requirement 210 places with 2FE core. Early Years Basic Need 52 places		Committed	11,800	384	7,600	3,600	216	-	-	-
A/C.01.040	Ermine Street Primary, Alconbury, Phase 2	Expansion to 3 form entry school (Phase 2): Basic Need requirement 210 places		Committed	4,086	1,516	2,446	124	-	-	-	-
A/C.01.043	Confidential Scheme - Primary School	Expansion of 1 form entry school with 1 form entry Early Years: Basic Need requirement 210 places Early Years Basic Need 26 places (alternative site)		Committed	6,000	641	2,997	2,005	357	-	-	-
A/C.01.044	Confidential Scheme - Primary School	New 2 form entry school: Basic Need requirement 420 places Early Years requirement 52 places		2028-29	12,030	-	-	-	-	-	340	11,690
A/C.01.056	Confidential Scheme - Primary School	New 2 form entry school with 52 Early Years provision and community facilities: Basic Need requirement 420 places Early Years Basic Need 52 places		2025-26	13,500	-	-	400	8,900	3,900	300	-
A/C.01.069	Confidential Scheme - Primary School	Expansion of 0.5 form of entry: Basic Need requirement 60 places		Committed	1,000	10	-	-	50	940	-	-
A/C.01.071	Kennett Primary School	Relocation of existing provision. Includes expansion of 1 form of entry with 2 form entry core. Basic Need requirement 210 places Early Years requirement 26 places		Committed	10,123	5,419	4,500	204	-	-	-	-
A/C.01.073	Confidential Scheme - Primary School	New 3 form entry school with 3 form entry Core and 52 place Early Years provision: Basic Need requirement 630 places Early Years Basic Need 78 places		Committed	4,250	425	3,600	225	-	-	-	-

Section 3 - A: Children, Education and Families

Table 4: Capital Programme

Budget Period: 2024-25 to 2033-34

Ref	Scheme	Description	Linked Revenue Proposal	Scheme Start	Total Cost £000	Previous Years £000	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	Later Years £000
A/C.01.077	Confidential Scheme - Primary School	New 3 form entry school with 3 form entry Core and 52 place Early Years provision: Basic Need requirement 630 places Early Years Basic Need 78 places		Committed	19,521	1,472	500	11,000	6,100	449	-	-
A/C.01.080	Confidential Scheme - Primary School	Expansion to 120 pupils & internal works and new hall: Basic Need requirement 15 places		Committed	1,898	274	1,500	124	-	-	-	-
A/C.01.081	Confidential Scheme - Primary School	Expansion of school from 270 to 330 permanent places.		Committed	2,500	50	1,100	1,300	50	-	-	-
A/C.01.083	Confidential Scheme - Primary School	To combine separate budget lines in the Business Plan for three schools to support a review of primary school places in the area, as three individual expansion proposals are not considered to be the most effective or value for money approach to meeting Basic Need.		2024-25	9,657	-	20	250	6,000	3,200	187	-
A/C.01.084	Confidential Scheme - Primary School	Expansion to 2 form entry with 48 Early Years places: Basic Need requirement 105 places Early years requirement 24 places		Committed	4,000	50	750	3,100	100	-	-	-
	Total - Basic Need - Primary				120,113	10,992	37,013	28,932	22,170	8,489	827	11,690
A/C.02	Basic Need - Secondary											
A/C.02.007	Confidential Scheme - Secondary School	New 4 form entry school (with 6 form of entry core facilities) (Phase 1): Basic Need requirement 600 places		Committed	34,680	350	1,200	25,000	7,700	430	-	-
A/C.02.009	Confidential Scheme - Secondary School	New 4 form entry school (with 8 form entry core facilities): Basic Need requirement 600 places		Committed	37,027	500	15,000	20,800	727	-	-	-
A/C.02.014	Northstowe Secondary, phase 2	Additional capacity for Northstowe as all through age range school: Basic Need secondary requirement 600 places Post 16 provision 400 places Basic Need primary requirement 630 places Early Years requirement 78 places		Committed	53,450	24,114	24,100	5,236	-	-	-	-

Section 3 - A: Children, Education and Families

Table 4: Capital Programme

Budget Period: 2024-25 to 2033-34

Ref	Scheme	Description	Linked Revenue Proposal	Scheme Start	Total Cost £000	Previous Years £000	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	Later Years £000
A/C.02.015	Sir Harry Smith Community College	Expansion of 2 form entry: Basic Need requirement 300 places		Committed	9,991	9,921	70	-	-	-	-	-
A/C.02.016	Cambourne Village College Phase 3b	New 2 form entry secondary places with new 350 place sixth form provision: Basic Need requirement 650 places		Committed	35,820	34,802	1,018	-	-	-	-	-
A/C.02.017	Confidential Scheme - Secondary School	Expansion of 1 form entry: Basic Need requirement 150 places		Committed	1,000	250	745	5	-	-	-	-
A/C.02.018	Confidential Scheme - Secondary School	0.5 form entry expansion: Basic Need requirement 75 places		Committed	1,380	58	1,300	22	-	-	-	-
	Total - Basic Need - Secondary				173,348	69,995	43,433	51,063	8,427	430	-	-
A/C.03	Basic Need - Early Years											
A/C.03.003	Local Authority Maintained Early Years Provision	Funding which enables the Council to increase the number of free Early Years funded places to ensure the Council meets its statutory obligation. This includes providing one-off payments to external providers to help meet demand as well as increasing capacity attached to Cambridgeshire primary schools.		Ongoing	8,531	6,031	1,040	1,460	-	-	-	-
	Total - Basic Need - Early Years				8,531	6,031	1,040	1,460	-	-	-	-
A/C.04	Adaptations											
A/C.04.008	Duxford Community C of E Primary School Rebuild	Rebuild of Duxford Primary School after fire left preschool, reception, year 1 and year 2 class bases and ancillary rooms including offices, toilets, stores, entrance lobby's either completely destroyed or deemed uninhabitable as a result of structural damage and contamination by asbestos debris, fire, water and smoke.		Committed	7,953	7,646	307	-	-	-	-	-
A/C.04.010	Townley Primary Permanent Accommodation	The proposal is to remove the mobile classroom currently on the school's site and replace it with a permanent extension to the school to accommodate the Foundation Stage 3-5 year olds.		Committed	1,600	642	908	50	-	-	-	-
A/C.04.012	Confidential Scheme - Secondary School	Additional playing field provision.		2024-25	400	-	400	-	-	-	-	-

Section 3 - A: Children, Education and Families

Table 4: Capital Programme

Budget Period: 2024-25 to 2033-34

Ref	Scheme	Description	Linked Revenue Proposal	Scheme Start	Total Cost £000	Previous Years £000	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	Later Years £000
A/C.04.013	Confidential Scheme - Primary School	To provide one multi-purpose teaching space at the school, initially for wraparound care.		Committed	892	70	820	2	-	-	-	-
	Total - Adaptations				10,845	8,358	2,435	52	-	-	-	-
A/C.05	Condition & Maintenance											
A/C.05.001	School Condition, Maintenance & Suitability	Funding that enables the Council to undertake work that addresses condition and suitability needs identified in schools' asset management plans, ensuring places are sustainable and safe.		Ongoing	24,000	-	3,250	3,250	2,500	2,500	2,500	10,000
	Total - Condition & Maintenance				24,000	-	3,250	3,250	2,500	2,500	2,500	10,000
A/C.07	Schools Managed Capital											
A/C.07.001	School Devolved Formula Capital	Funding is allocated directly to Cambridgeshire Maintained schools to enable them to undertake low level refurbishments and condition works.		Ongoing	7,020	-	780	780	780	780	780	3,120
	Total - Schools Managed Capital				7,020	-	780	780	780	780	780	3,120
A/C.08	Specialist Provision											
A/C.08.003	SEND Pupil Adaptations	This budget is to fund child specific adaptations to facilitate the placement of children with (Special Educational Needs and Disabilities) SEND in line with decisions taken by the County Resourcing Panel.		Ongoing	150	-	150	-	-	-	-	-
A/C.08.004	Replacement Pilgrim Pupil Referral Unit - Medical Provision	Replacement required as current site will not be available for future use.		2025-26	4,000	-	-	50	2,970	950	30	-
A/C.08.007	Samuel Pepys Special School	Expansion to 165 places.		Committed	10,720	5,528	4,947	245	-	-	-	-
A/C.08.010	Confidential Scheme - Specialist Provision	The proposal is to create an additional 200 Special Educational Needs places across Cambridgeshire.		2024-25	2,535	-	355	2,155	25	-	-	-
A/C.08.011	New SEMH Provision Wisbech	Social Emotional Mental Health (SEMH) provision: SEMH Provision 30 additional places		Committed	17,785	16,801	984	-	-	-	-	-
A/C.08.012	Confidential Scheme - Specialist Provision	Expansion of existing special school to create 50 additional places.		Committed	8,000	303	4,800	2,850	47	-	-	-

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Table 4: Capital Programme

Budget Period: 2024-25 to 2033-34

Ref	Scheme	Description	Linked Revenue Proposal	Scheme Start	Total Cost £000	Previous Years £000	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	Later Years £000
A/C.11 A/C.11.003	Children Support Services Buildings & Capital Team Capitalisation	Salaries for the Buildings and Capital Team are to be capitalised on an ongoing basis. These are budgeted as one line, but are eventually capitalised against individual schemes.		Ongoing	6,650	-	850	850	850	850	650	2,600
A/C.11.004	Housing Adaptations - Disabled Facilities grant top up	Contribution of funding towards high-cost housing adaptations to assist families with a disabled child / children and where an adaptation is required in the family home in order to meet the children's assessed housing needs.		2024-25	1,128	-	113	203	203	203	203	203
A/C.11.005	Children's Residential Services Capacity	A phased development of four residential children's homes (providing up to 10 placements), for direct access by Cambridgeshire County Council, for our children and young people in care.		2024-25	3,626	-	814	1,951	861	-	-	-
Total - Children Support Services					11,404	-	1,777	3,004	1,914	1,053	853	2,803
A/C.14 A/C.14.001	Capital Programme Variation Variation Budget	The Council includes a service allowance for likely Capital Programme slippage, as it can sometimes be difficult to allocate this to individual schemes due to unforeseen circumstances. This budget is continuously under review, taking into account recent trends on slippage on a service by service basis.		Ongoing	-44,905	-	-16,707	-14,500	-5,933	-2,235	-854	-4,676
A/C.14.002	Capitalisation of Interest Costs	The capitalisation of borrowing costs helps to better reflect the costs of undertaking a capital project. Although this budget is initially held on a service basis, the funding will ultimately be moved to the appropriate schemes once exact figures have been calculated each year.		Ongoing	2,844	-	1,213	1,061	512	58	-	-

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Table 4: Capital Programme
Budget Period: 2024-25 to 2033-34

Ref	Scheme	Description	Linked Revenue Proposal	Scheme Start	Total Cost £000	Previous Years £000	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	Later Years £000
A/C.14.003	Environment Fund Transfer	Reallocation of Environment Fund in order to support some of the Net Zero-Emission Building (NZEB) costs incurred by school schemes.		Committed	-3,499	-3,499	-	-	-	-	-	-
	Total - Capital Programme Variation				-45,560	-3,499	-15,494	-13,439	-5,421	-2,177	-854	-4,676
	TOTAL BUDGET				405,455	148,167	95,885	83,227	34,128	12,725	4,836	26,487

Funding	Total Funding £000	Previous Years £000	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	Later Years £000
Government Approved Funding								
Basic Need	42,475	18,151	12,479	9,599	150	940	-	1,156
Capital Maintenance	24,800	600	3,450	3,250	2,500	2,500	2,500	10,000
Devolved Formula Capital	7,020	-	780	780	780	780	780	3,120
Specific Grants	33,532	20,364	9,312	3,793	63	-	-	-
Total - Government Approved Funding	107,827	39,115	26,021	17,422	3,493	4,220	3,280	14,276
Locally Generated Funding								
Agreed Developer Contributions	113,921	46,470	29,803	11,910	12,418	4,512	409	8,399
Anticipated Developer Contributions	6,598	18	902	4,130	1,532	16	-	-
Prudential Borrowing	174,980	61,017	39,477	48,865	16,685	3,977	1,147	3,812
Prudential Borrowing (Repayable)	-	318	-318	-	-	-	-	-
Other Contributions	2,129	1,229	-	900	-	-	-	-
Total - Locally Generated Funding	297,628	109,052	69,864	65,805	30,635	8,505	1,556	12,211
TOTAL FUNDING	405,455	148,167	95,885	83,227	34,128	12,725	4,836	26,487

Section 3 - A: Children, Education and Families

Table 5: Capital Programme - Funding

Budget Period: 2024-25 to 2033-34

Ref	Scheme	Linked Revenue Proposal	Net Revenue Impact	Scheme Start	Total Funding £000	Grants £000	Develop. Contr. £000	Other Contr. £000	Capital Receipts £000	Prud. Borr. £000
A/C.01	Basic Need - Primary									
A/C.01.021	Confidential Scheme			Committed	19,748	90	9,083	-	-	10,575
A/C.01.029	Confidential Scheme			Committed	11,800	3,990	2,029	-	-	5,781
A/C.01.040	Ermine Street Primary, Alconbury, Phase 2			Committed	4,086	-	3,356	-	-	730
A/C.01.043	Confidential Scheme			Committed	6,000	237	728	-	-	5,035
A/C.01.044	Confidential Scheme			2028-29	12,030	1,156	10,874	-	-	-
A/C.01.056	Confidential Scheme			2025-26	13,500	-	13,500	-	-	-
A/C.01.069	Confidential Scheme			Committed	1,000	990	-	-	-	10
A/C.01.071	Kennett Primary School			Committed	10,123	2,240	4,090	-	-	3,793
A/C.01.073	Confidential Scheme			Committed	4,250	1,603	171	-	-	2,476
A/C.01.077	Confidential Scheme			Committed	19,521	842	10,591	-	-	8,088
A/C.01.080	Confidential Scheme			Committed	1,898	674	-	-	-	1,224
A/C.01.081	Confidential Scheme			Committed	2,500	1,000	39	-	-	1,461
A/C.01.083	Confidential Scheme			2024-25	9,657	300	7,789	-	-	1,568
A/C.01.084	Confidential Scheme			Committed	4,000	-	2,176	-	-	1,824
	Total - Basic Need - Primary				120,113	13,122	64,426	-	-	42,565
A/C.02	Basic Need - Secondary									
A/C.02.007	Confidential Scheme			Committed	34,680	2,060	6,863	-	-	25,757
A/C.02.009	Confidential Scheme			Committed	37,027	-	16,257	-	-	20,770
A/C.02.014	Northstowe Secondary, phase 2			Committed	53,450	11,660	26,100	-	-	15,690
A/C.02.015	Sir Harry Smith Community College			Committed	9,991	2,393	3,338	-	-	4,260
A/C.02.016	Cambourne Village College Phase 3b			Committed	35,820	12,441	14,100	-	-	9,279
A/C.02.017	Confidential Scheme			Committed	1,000	-	-	-	-	1,000
A/C.02.018	Confidential Scheme			Committed	1,380	30	1,069	-	-	281
	Total - Basic Need - Secondary				173,348	28,584	67,727	-	-	77,037
A/C.03	Basic Need - Early Years									
A/C.03.003	Local Authority Maintained Early Years Provision			Ongoing	8,531	1,600	346	168	-	6,417
	Total - Basic Need - Early Years				8,531	1,600	346	168	-	6,417
A/C.04	Adaptations									
A/C.04.008	Duxford Community C of E Primary School Rebuild			Committed	7,953	-	6	1,061	-	6,886
A/C.04.010	Townley Primary Permanent Accommodation			Committed	1,600	800	-	-	-	800
A/C.04.012	Confidential Scheme			2024-25	400	-	400	-	-	-
A/C.04.013	Confidential Scheme			Committed	892	-	892	-	-	-
	Total - Adaptations				10,845	800	1,298	1,061	-	7,686

Section 3 - A: Children, Education and Families

Table 5: Capital Programme - Funding

Budget Period: 2024-25 to 2033-34

Ref	Scheme	Linked Revenue Proposal	Net Revenue Impact	Scheme Start	Total Funding £000	Grants £000	Develop. Contr. £000	Other Contr. £000	Capital Receipts £000	Prud. Borr. £000
A/C.05	Condition & Maintenance									
A/C.05.001	School Condition, Maintenance & Suitability			Ongoing	24,000	24,000	-	-	-	-
	Total - Condition & Maintenance				24,000	24,000	-	-	-	-
A/C.07	Schools Managed Capital									
A/C.07.001	School Devolved Formula Capital			Ongoing	7,020	7,020	-	-	-	-
	Total - Schools Managed Capital				7,020	7,020	-	-	-	-
A/C.08	Specialist Provision									
A/C.08.003	SEND Pupil Adaptations			Ongoing	150	-	-	-	-	150
A/C.08.004	Replacement Pilgrim Pupil Referral Unit - Medical Provision			2025-26	4,000	-	-	-	-	4,000
A/C.08.007	Samuel Pepys Special School			Committed	10,720	2,812	-	-	-	7,908
A/C.08.010	Confidential Scheme			2024-25	2,535	-	-	-	-	2,535
A/C.08.011	New SEMH Provision Wisbech			Committed	17,785	4,914	-	-	-	12,871
A/C.08.012	Confidential Scheme			Committed	8,000	8,000	-	-	-	-
A/C.08.013	Swavesey Village College - Martin Bacon Academy satellite			Committed	1,300	1,300	-	-	-	-
A/C.08.014	Confidential Scheme			Committed	1,740	1,740	-	-	-	-
A/C.08.015	Confidential Scheme			Committed	4,674	3,571	-	900	-	203
A/C.08.016	Alconbury Weald Prestley Wood SEND			Committed	37,800	10,364	4,000	-	-	23,436
	Total - Specialist Provision				88,704	32,701	4,000	900	-	51,103
A/C.09	Site Acquisition & Development									
A/C.09.001	Site Acquisition, Development, Analysis and Investigations			Ongoing	750	-	-	-	-	750
	Total - Site Acquisition & Development				750	-	-	-	-	750
A/C.10	Temporary Accommodation									
A/C.10.001	Temporary Accommodation			Ongoing	6,300	-	-	-	-	6,300
	Total - Temporary Accommodation				6,300	-	-	-	-	6,300
A/C.11	Children Support Services									
A/C.11.003	Buildings & Capital Team Capitalisation			Ongoing	6,650	-	-	-	-	6,650
A/C.11.004	Housing Adaptations - Disabled Facilities grant top up			2024-25	1,128	-	-	-	-	1,128
A/C.11.005	Children's Residential Services Capacity			2024-25	3,626	-	-	-	-	3,626
	Total - Children Support Services				11,404	-	-	-	-	11,404

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Table 5: Capital Programme - Funding

Budget Period: 2024-25 to 2033-34

Ref	Scheme	Linked Revenue Proposal	Net Revenue Impact	Scheme Start	Total Funding £000	Grants £000	Develop. Contr. £000	Other Contr. £000	Capital Receipts £000	Prud. Borr. £000
A/C.14	Capital Programme Variation									
A/C.14.001	Variation Budget			Ongoing	-44,905	-	-17,278	-	-	-27,627
A/C.14.002	Capitalisation of Interest Costs			Ongoing	2,844	-	-	-	-	2,844
A/C.14.003	Environment Fund Transfer			Committed	-3,499	-	-	-	-	-3,499
	Total - Capital Programme Variation			-	-45,560	-	-17,278	-	-	-28,282
	TOTAL BUDGET				405,455	107,827	120,519	2,129	-	174,980