

**NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL**

**CABINET – TUESDAY, 23 SEPTEMBER 2025**



<b>Title of Report</b>	<b>SUPPLEMENTARY ESTIMATES, VIREMENTS AND CAPITAL APPROVALS</b>	
<b>Presented by</b>	Councillor Keith Merrie Finance and Corporate Portfolio Holder  PH Briefed: Yes	
<b>Background Papers</b>	<b>Council 20 February 2025:</b>  <a href="#">General Fund Budget and Council Tax 2025/26</a>	<b>Public Report:</b> Yes
	<b>Cabinet 26 August 2025:</b>  <a href="#">Supplementary Estimates, Virements and Capital Approvals</a>	<b>Key Decision:</b> Yes
<b>Financial Implications</b>	Appendix 2 details the supplementary estimates for approval.	
	<b>Signed off by the Section 151 Officer:</b> Yes	
<b>Legal Implications</b>	No legal implications arising from this report.	
	<b>Signed off by the Monitoring Officer:</b> Yes	
<b>Staffing and Corporate Implications</b>	There are no staffing implications arising from the report.	
	<b>Signed off by the Head of Paid Service:</b> Yes	
<b>Purpose of Report</b>	To seek approval of supplementary estimates, virements, and capital scheme movements.	
<b>Reason for Decision</b>	The Council's Financial Procedure Rules, Section 2, paragraphs A24 to A28 stipulate the procedures for virements and supplementary estimates, whilst the Council's Capital Strategy sets out the Governance of the Capital Programme.	
<b>Recommendations</b>	<b>THAT CABINET:</b> <ol style="list-style-type: none"> <li><b>1. NOTES THE SUPPLEMENTARY ESTIMATES DETAILED IN APPENDIX 2 WHICH ARE BELOW £100K AND EXTERNALLY FUNDED.</b></li> <li><b>2. NOTES THE SUPPLEMENTARY ESTIMATE DETAILED IN APPENDIX 2 WHICH IS BELOW £10K AND COUNCIL FUNDED.</b></li> <li><b>3. APPROVES THE SUPPLEMENTARY ESTIMATE</b></li> </ol>	

	<b>DETAILED IN APPENDIX 2 WHICH IS OVER £10,000 AND BELOW £250K AND COUNCIL FUNDED.</b>
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## **1.0 BACKGROUND**

- 1.1 This report seeks approval for virements and supplementary estimates, as required under the Council's Constitution. This is a regular report to Cabinet to enable the approval of virements and supplementary estimates in a timely manner for the efficient operation of the Council. It also sets out proposed changes to the Capital Programme.
- 1.2 This report covers the General Fund only.

## **2.0 SUPPLEMENTARY ESTIMATES**

- 2.1 A supplementary estimate is an addition to the Council's agreed budget and should only be considered after all other options such as virements or savings have been considered.
- 2.2 Supplementary estimates include budgets fully funded by external grants or contributions.
- 2.3 Supplementary estimate levels were approved as part of the Constitution by Council in February 2025. These approval levels are detailed in Appendix 1.
- 2.4 All supplementary estimates above £250k require Council approval. Any above £10k and under £250k that will be Council-funded require Cabinet approval, whereas those fully externally funded are reported to Cabinet below £100k but require approval over £100k.
- 2.5 Appendix 2 details all supplementary estimates grouped by value and funding with details of the reasons for the requests which are summarised in the table shown in the Appendix, with further detail provided below for those that require Cabinet approval.

- **Communications Team– Increase in Salary Budget - £13,000**

To maintain progress on key projects, it is proposed that additional hours be allocated to the Communications Officer. Her work has been instrumental in advancing the Council's communications strategy which includes key elements of transformation activity. The ongoing process of local government reorganisation will necessitate a substantial investment in communications resources over the coming years. As organisational structures and service delivery models are reshaped, clear and consistent communication will be vital to ensure that stakeholders, staff, and the wider community remain informed and engaged throughout every stage of transformation.

- **Replacement Audit Visual Equipment (Council Chamber) - £27,554**

The Chamber's current audio-visual equipment is reaching the end of its operational life. Over the past several months, there have been repeated instances where the cameras have failed to perform reliably, resulting in disruptions to the quality and continuity of meetings. These technical issues compromise the Council's ability to facilitate clear communication and proper participation, particularly during virtual sessions.

It is essential for the Council to have equipment that ensures both the chamber and individual speakers are consistently visible and audible to all participants, whether present in person or joining remotely. The effectiveness of our meetings relies upon technology that supports transparency, accessibility, and engagement.

- **Customer Contact Centre Refurbishment - £17,450**

The Customer Service Centre has highlighted that, in light of recent incidents at the centre, it is imperative that the meeting rooms setup adequately reflects the security needs of customer service officers. The proposed refurbishment includes additional security measures, designed to safeguard staff while incurring minimal cost to the council. This approach not only prioritises the well-being of Council officers.

- **Business Rates Forecasting for the Freeport - £15,545**

The Council will be the first in the Freeport region to handle applications for business rates relief. This is a significant responsibility, and because the business rates system is complex, it's important for the Council to get its forecasts right. Accurate forecasts are essential for good financial planning in the Freeport area.

Because these calculations can be complicated and have a big impact on the Council's finances, it makes sense to get advice from outside experts. Working with an experienced third party will help the Council use their specialist knowledge and learn from their experience. This approach will support good decision-making and create a solid process for managing business rates, which will benefit both the Council and the Freeport region.

### **3.0 VIREMENTS**

- 3.1 A virement is where one or more budget(s) are reduced to find an increase in another budget(s). There is no net change in the total budget agreed by Council arising from a virement.
- 3.2 Virement approval levels were approved as part of the Constitution by Council in February 2025. These approval levels are detailed in Appendix 1.
- 3.3 There are no virements that require Cabinet approval.

### **4.0 CHANGES TO THE CAPITAL PROGRAMME**

- 4.1 Schemes in the capital programme are grouped under two categories, and these are:

Development Pool: These are schemes not yet fully costed, or funding sources identified. A full business case is required to be prepared and presented to the Capital Strategy Group for consideration before the scheme can go ahead.

Active Programme: Schemes in this category have been approved (by Capital Strategy Group, Cabinet or Council), fully funded and are being delivered.

- 4.2 There are no changes to the capital programme that require Cabinet approval.

<b>Policies and other considerations, as appropriate</b>
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Council Priorities:	A well-run council
Policy Considerations:	The Council's Financial Procedure Rules, sections A24 – A28, set out the details of the virement and supplementary estimates, as shown in Appendix 1 of this report.
Safeguarding:	N/A at this strategic level - however individual works will comply with normal processes in this regard.
Equalities/Diversity:	N/A at this strategic level - however individual works will comply with normal processes in this regard
Customer Impact:	N/A at this strategic level - however individual works will comply with normal processes in this regard
Economic and Social Impact:	N/A at this strategic level - however individual works will comply with normal processes in this regard
Environment, Climate Change and Zero Carbon:	N/A at this strategic level - however individual works will comply with normal processes in this regard
Consultation/Community/Tenant Engagement:	None
Risks:	Non-compliance with any grant conditions. A full assessment is in place as part of the grant process.
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