



Report for: **DECISION**

Item Number:

Contains Confidential or Exempt Information	No
Title	2024/25 BUDGET STRATEGY AND COUNCIL TAX RESOLUTION
Responsible Officers	Emily Hill, Strategic Director, Resources
Authors	Kevin Kilburn, Interim Assistant Director Strategic Finance Baljinder Sangha, Finance Manager Financial Planning & Monitoring
Portfolio	Councillor Steve Donnelly, Cabinet Member for Inclusive Economy
For Consideration By	Council
Date to be considered	5 March 2024
Implementation Date if Not Called In	Not applicable for recommendations to Council
Affected Wards	All
Area Committees	All
Keywords/Index	Budget Strategy, Medium-Term Financial Strategy (MTFS), GLA Precept, Capital Strategy, Treasury Management Strategy, Savings, Council Tax, Council Tax Reduction Scheme

Purpose of Report

The Budget and Medium-Term Financial Strategy forms part of a framework of strategies that set out the activities to support the delivery of the council's statutory duties, Council Plan, its vision, priorities and long-term goals. The Medium-Term Financial Strategy describes how the council will allocate resources to deliver these activities within the resources the council expects to have over the next four years.

The administration, and the council, believe in community resilience and community power. The Council Plan sets out a clear ambition to move to a community centred model, reflecting the desire to help and support families, neighbours and communities to be involved in each other's lives and to offer the kinds of formal and informal support networks that have for decades held communities together.

The proposals utilise the local taxation powers granted by the government within the Core Spending Power which makes the assumption that the council increases both council tax and the social care precept by 2.99% and 2% respectively which will yield the council recurring council tax income of £8.6m to fund the continued delivery of important council services.

The report sets recommendations for Full Council to approve following budget decisions taken by Cabinet on 7 February 2024:

- revenue budget 2024/25
- capital programme
- treasury management and capital strategies (including associated policies)
- increase to both council tax and the social care precept by 2.99% and 2% respectively
- premiums for council tax for empty properties and those not occupied as a household's sole or main residence (second homes)
- the Local Council Tax Reduction Scheme

The report fulfils the legislative requirement for the Strategic Director of Resources (Section 151 Officer) to report formally on the robustness of estimates, the adequacy of the reserves and on the risks in the council's budget strategy. The report also includes recommendations on prudential borrowing for the council to approve in order to comply with statutory requirements.

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1. Recommendations

Cabinet Recommended Budget Decisions

1.1. Council is asked to approve the following budget decisions as recommended by Cabinet on 7 February 2024:

1. Revenue Budget 2024/25 and Medium-Term Financial Strategy 2024/25 to 2027/28:

- a) Considers and approves the Revenue Budget for 2024/25 as summarised in Appendix 1 (Revised).
- b) Considers the advice of the Strategic Director, Resources on the levels of reserves and robustness of estimates in setting the budget as required by Section 25 of the Local Government Act 2003 (Appendix 0, Section 17).
- c) Notes the financial risks and pressures set out in the report (Appendix 0, Section 11 and Section 21).
- d) Approves the Parking Account 2024/25 (Appendix 0, Section 12 and Appendix 5).
- e) Approves the draft Schools budget of £335.412m and agrees that any changes to the budget reasonably required as a result of the final 2024/25 DSG settlement are delegated to the Strategic Director, Children's Services following consultation with the Strategic Director, Resources (Appendix 0, Section 13).
- f) Approves the Strategic Director, Resources may agree appropriate actions to comply with DSG guidance, including agreeing the appropriate Deficit Recovery plan for DSG (Appendix 0, Section 13).

2. Capital Programme 2024/25 – 2027/28

- a) Approves General Fund capital programme additions totalling £151.601m, £1.962m of budgets to be decommissioned and budget re-profiling (Appendix 0, paragraphs 15.7 & 15.8 and Appendix 6).
- b) Approves the updated profile of the current Capital Programme, as set out in Appendix 0, Section 15 and Appendix 7.

3. Capital Strategy, Treasury Management and Pension Fund

- a) Approves the Treasury Management Strategy including the associated Prudential Indicators and Annual Investment Strategy (Appendix 0, Section 16 and Appendix 9).
- b) Approves the Treasury Management Policy Statement (Appendix 9).
- c) Notes the Strategic Director, Resources will implement the Treasury Management Strategy under existing officer delegated powers (Appendix 9).

- d) Approves the Minimum Revenue Provision (MRP) policy (Appendix 9).
- e) Notes that the council manages cash on behalf of the Pension Fund and West London Waste Authority in accordance with the Treasury Management Strategy (Appendix 9).
- f) Approves the Capital Strategy (Appendix 8).

4. Council Tax and Business Rates

- 1. Approves the officer recommendation of an increase of 2% for the social care precept and an increase of 2.99% for council tax in 2024/25 (Appendix 0, paragraph 8.7).
- 2. Notes the proposed Greater London Authority (GLA) Band D precept of £471.40 for 2024/25 (Appendix 0, paragraph 8.3).
- 3. Notes that the Strategic Director, Resources calculated under delegated authority on 11 January 2024 the amount of 123,109.5 as the council tax base, being the number of properties in Bands A-H in the borough, expressed as an equivalent number of Band D units for the year 2024/25, in accordance with regulation 3 of the Local Authorities Calculation of Council Tax Base Regulations 1992 (as amended) made under Section 335 and 344 of the Local Government Finance Act (LGFA) 1992 (Appendix 0, paragraph 8.1).
- 4. Notes the forecast Collection Fund position for 2023/24 (Appendix 0, paragraph 9.5).
- 5. Notes the council's share of the council tax and business rates income forecast for 2024/25, as approved by the Strategic Director, Resources (Appendix 0, paragraph 7.3 and paragraph 8.8).
- 6. Approves the continuation of a premium for properties which have been empty for more than 2 years and to commence an additional 100% charge for the properties empty for more than one year from 1 April 2024 (Appendix 0, paragraphs 8.9-8.15).
- 7. Approves the introduction for charging a premium for properties which are not occupied as a household's sole or main residence (second homes) from 1 April 2025 (Appendix 0, paragraph 8.16).
- 8. Approves the continuation of the Local Council Tax Reduction Scheme for the financial year 2024/25 as approved by Cabinet on 7 December 2022 (paragraphs 8.17 to 8.37, Appendix 4).

Council Tax Resolution

- 1.2. In respect of the calculation and setting of council tax, the Council considers and approves:
 - a. the council tax requirement for the council's own purposes for 2024/25 is **£181,825,345** [Item R in the formula in Section 31B of LGFA 1992, as amended]

- b. a basic amount of council tax at Band D for Ealing's services for 2024/25 of £1,476.94, a 2% increase for the social care precept and a 2.99% increase for Ealing's share of the standard council tax
- c. an overall Band D council tax of £1,948.34 including the GLA precept.
- 1.3. Agrees the calculations as set out in Table 1 below for 2024/25 prepared in accordance with Sections 31A and 31B of the LGFA 1992 (as amended):

Table 1: Section 31A Calculation.

(A)	Aggregate of the amounts which the council estimates for the items set out in Section 31A (2) (a) to (f) of the LGFA 1992 <i>(a) = Council's gross expenditure and transfers to reserves.</i>	£1,154,944,374
(B)	Aggregate of the amounts which the council estimates for the items set out in Section 31A (3) (a) to (d) of the LGFA 1992 <i>(b) = Council's gross income and transfers from reserves. This includes RSG and surpluses transferred from the Collection Fund.</i>	£973,119,029
(C)	Calculation of the council tax requirement under section 31A (4), being the amount by which the sum aggregated at (A) (above) exceeds the aggregate of (B) (above). <i>(c) = Council's council tax requirement.</i>	£181,825,345

- 1.4. Agrees the calculation of the basic amount of council tax required is as follows (see Table 2), calculated by dividing the council tax requirement by the council tax base for 2024/25 (items R and T respectively, in Section 31B of the LGFA 1992 (as amended)):

Table 2: Section 31B Calculation.

	Council Tax Requirement (Table 1 (C))	£181,825,345
(D)	Council tax base for 2024/25	123,109.5
(E)	Tax per Band D Property	£1,476.94

- 1.5. Agrees the calculation made in accordance with Section 36 of the LGFA 1992 (as amended), the following amounts for Ealing's services in 2024/25 (see Table 3). These being the amounts given by multiplying the amount shown as 'Tax per Band D Property' (Table 2) by the number which, in the proportion set out in Section 5(1) of the LGFA 1992 (as amended), is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation Band D, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.
- 1.6. Notes that for 2024/25 the GLA, the major Precepting Authority, has stated the following amounts of precepts issued to the council, in accordance with Section 40 of the LGFA 1992 (as amended), for each of the categories of dwellings shown in Table 3 below.

Table 3: Ealing's Council Tax and GLA Precept by band of property

Valuation Band	A	B	C	D	E	F	G	H
Core Council Tax	£855.27	£997.81	£1,140.36	£1,282.90	£1,567.99	£1,853.08	£2,138.17	£2,565.80
Social Care Precept	£129.36	£150.92	£172.48	£194.04	£237.16	£280.28	£323.40	£388.08
Total Ealing Council Tax	£984.63	£1,148.73	£1,312.84	£1,476.94	£1,805.15	£2,133.36	£2,461.57	£2,953.88
GLA Precept	£314.27	£366.64	£419.02	£471.40	£576.16	£680.91	£785.67	£942.80
Total Council Tax	£1,298.90	£1,515.37	£1,731.86	£1,948.34	£2,381.31	£2,814.27	£3,247.24	£3,896.68

- 1.7. Having calculated the aggregate in each case of the amounts in recommendations 1.3 and 1.4 above, in accordance with Section 30(2) of the LGFA 1992 (as amended), approves the amounts in Table 3 to be set as the amounts of council tax for 2024/25 for each of the categories of dwellings.
- 1.8. Determines that, with reference to principles approved by the Secretary of State under Section 52ZB and 52ZC of the LGFA 1992 (as amended), the level of council tax for Ealing is not excessive and as such no referendum is required (Appendix 0, paragraph 5.10).
- 1.9. Determines that, as the billing authority, the council has not been notified by the GLA that its relevant basic amount of council tax for 2024/25 is excessive and therefore the council is not required to hold a referendum in accordance with Section 52ZK of the LGFA 1992 (as amended).

2. Reason for Decision and Options Considered

- 2.1. The main purpose of this report is to enable Full Council to approve the 2024/25 General Fund revenue budget and set the council tax. It follows the report submitted previously to Cabinet for 2024/25 and sets out the final position.
- 2.2. The report's recommendations include the formal statutory calculation required for setting the council tax for 2024/25, as set out in Sections 30, 31 and 36 of the LGFA 1992 (as amended). These recommendations are being made because under the council's budget and policy framework, Full Council is required to consider Cabinet's budget recommendations and formally set the budget and council tax for 2024/25, in line with statutory requirements.
- 2.3. The council has continued to invest in services that experience significant and continued demand pressures, with prioritisation being given to the most vulnerable groups. Due to the complexity of the service provision, against the backdrop of continuing declined funding notwithstanding the increase in funding as a result of the finance settlement, these services continue to experience budget pressures.
- 2.4. In recognition of the continuing social care pressures, acceptance of the 2% social care precept flexibility in 2024/25 has been included in the calculation of the budget. In addition, a 2.99% increase in council tax is recommended. This

increase is necessary to mitigate the impacts of inflationary cost pressures, social care growth and increases in homelessness and related costs. This raises local council tax for Band D in 2024/25 to £1,476.94 (an increase of £70.19 from 2023/24).

3. Updates Since Cabinet Publication on 30 January 2024

- 3.1. The final local government settlement was published on 5 February 2024, approved by the House of Commons on 7 February 2024, contained changes from the provisional settlement. These changes, which are summarised below, were out of time for inclusion within the published Cabinet report of 7 February 2024 and included in this report as Appendix 0.
- 3.2. The government increased funding through the Social Care Grant by £500m nationally. This has resulted in an additional £2.954m in funding for Ealing Council, bringing the total in 2024/25 to £29.567m. Until the Spring 2024 Budget on 6 March, it is not known whether this additional funding will be on-going.
- 3.3. The Services Grant, which saw a significant cut in the provisional settlement, has been partially restored by a total of £19m nationally. The grant for Ealing has increased by £0.047m to a total of £0.538m (£3.118m in 2023/24).
- 3.4. The government also announced a distribution of its business rates levy surplus account, totalling £100m. This is a one-off distribution, with Ealing’s allocation being £0.647m.
- 3.5. Increases in funding since the publication of the Cabinet report are summarised in table 4.

Table 4: Additional Funding since Cabinet report publication

Funding	Increase from Cabinet Report (7 February 2024) £m
Social Care Grant	2,954
Services Grant	47
Business Rates Levy Account Surplus	647
Total change in funding	3,648

- 3.6. The Cabinet report delegated changes to the budget following the final settlement to the Strategic Director Resources, in consultation with the Leader of the Council and the Cabinet Member for Inclusive Economy for inclusion in this Budget Strategy and Council Tax report to Full Council.
- 3.7. The council’s budget, which is balanced and is expected to be delivered as set out in Appendix 1 (Revised), includes the funding changes announced after the Cabinet meeting of 7 February 2024. The budget approved by Cabinet includes significant growth in social care which far exceed the additional grant

made available in 2024/25 and was funded by the council's general resources. The additional funding announced in the final settlement will be used to fund the social care growth for at least 2024/25 until the provenance and continuance of the additional funding is made known by government.

- 3.8. For 2024/25, this will allow the released general resources to be included and held within corporate budgets, where it will be applied during the year to manage significant risks in relation to inflation and demand led services as necessary and/ or allocated to other Council priorities.

4. Legal

- 4.1. The Council has a legal duty to set a balanced budget.

4.2. In regard to Council Tax Referendum and Social Care Precept

- 4.2.1. The Localism Act 2011 abolished council tax capping but instead provided for council tax rises at or above a certain threshold to be subject to a local referendum giving local residents a power to veto an 'excessive' increase. The House of Commons approved the referendum limits relating to Council Tax Increases (Principles) (England) for 2024/25 on 7 February 2024 (2.99% including a 2% social care precept).

- 4.2.2. The proposed 4.99% increase (including the 2% social care precept) in the relevant amount of Band D council tax in 2024/25 is not 'excessive' in terms of the Localism Act 2011. The council must formally determine this at the time of setting its council tax for 2024/25 and a recommendation to that effect is included in this report.

4.3. In relation to Council Tax Empty Property Premium

- 4.3.1. Since April 2013, local authorities in England have been given delegated powers under Section 11B of the LGFA 1992 (as amended) to increase council tax on a local level. These powers allowed Ealing to increase council tax by adding up to 50% to the council tax charge on some long-term empty properties. This is commonly known as the 'Empty Property Premium' or 'Long Term Empty Premium'.

- 4.3.2. From 1 April 2019, legislation allowed an increase in the premium, initially to a maximum of 100% and then extended this maximum to increase to 300%. The amendment to the LGFA 1992 was contained in Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018.

4.4. In relation to Council Tax Second Home Premium

- 4.4.1. Section 80 of the Levelling-up and Regeneration Act 2023, amending the LGFA 1992, has effect from 1 April 2024 to allow a premium charge of 100% to be added to the council tax on properties which are occupied periodically (commonly known as second homes). The legislation states the billing authority must make a determination to charge this at least one year before the beginning of the financial year to which it relates. Consequently, the determination in this report will come into effect from April 2025.

4.5. In relation to Council Tax Reduction Scheme

- 4.5.1. Section 13A of the LGFA 1992 (as amended) (c. 14), substituted by Section 10 of the LGFA 2012 (c.17), requires each billing authority in England to make a scheme specifying the reductions which are to apply to amounts of council tax payable by persons, or classes or persons, whom the authority considers are in financial need.
- 4.5.2. Paragraph 2 of Schedule 1A to the LGFA 1992 (as amended), sets out matters that must be included in a scheme and gives the Secretary of State power to prescribe by regulations additional requirements, including classes of persons, which must or must not be included in a scheme.

4.6. In regard to Schools Funding and Dedicated Schools Grant (DSG)

- 4.6.1. The council receives funding for schools through the Dedicated Schools Grant (DSG) and has the statutory responsibility under the Schools and Early Years Finance Regulations for allocating this funding to schools.
- 4.6.2. The Schools Forum Regulations 2012, SI 2012/2261, School and Early Years Finance (England) Regulations 2023, SI 2023/59 and the School and Early Years Finance (England) Regulations 2022, SI 2022/27 set out the matters on which the council must consult the Schools Forum or seek the approval of the Schools Forum or the approval of the Secretary of State.

5. Value for Money

- 5.1. The budget setting process addresses the Council's performance in delivering national and local priorities and focuses on the needs of its communities. The budget process will require services to demonstrate this through their budget proposals submissions.
- 5.2. The budget proposals include examples of delivering Value for Money such as:
- General efficiencies within services and departments.
 - Review of charges, maximising income opportunities, but considering the legal restrictions upon the Council's ability to charge for its services.
- 5.3. Where possible, savings proposals have been made that impact minimally on service delivery despite the challenges presented by the budget pressures outlined above.
- 5.4. The council consistently monitors performance and finance in tandem, to ensure that value for money services are commissioned and provided for, as well regularly adjusting its activities to improve performance and achieve better value for money. The budget process sets the approach, providing the framework in which the council can look to improve performance and achieve better value for money.

6. Sustainability Impact Assessment

- 6.1. Any sustainability impacts will be taken into account before final decisions are

taken on whether or not to implement each proposal. All capital budget proposals are required to set out how the proposal contributes towards carbon emission reduction.

7. Risk Management

- 7.1. It is important that spending is contained within budget so that the council can maintain its financial standing in the face of further pressure on resources in 2024/25 and beyond as set out in the annual review of the MTFS in this report.
- 7.2. The Local Government Finance Settlement only provides certainty for 2024/25, beyond this there remains a great deal of uncertainty. The MTFS therefore includes various assumptions on future funding which is based on government announcements made to date and Office of Budget Responsibility predictions.
- 7.3. The MTFS model will continue to be updated as greater clarity is provided by the government on their medium-term funding plans.
- 7.4. Given the uncertainties of the economic environment and the anticipated scale of the expenditure reductions required, there are inevitably significant risks involved in delivering balanced budgets over the medium term. Key strategic risks are:
- included in the Strategic Risk Register
 - regularly reported to Audit Committee
 - reviewed through updated budget and MTFS reports to Cabinet.
- 7.5. Since 2013/14, the balancing of the budget in-year depends upon the Council achieving its council tax and business rates projections which are closely monitored by the Financial Strategy Group.
- 7.6. As explained in Appendix 0, the most immediate risks to the budget process are:
- unfunded income loss pressures as a result of the wider economic circumstances particularly in relation to council tax and business rates income – the council will continue to closely monitor the impact of these income streams
 - non-delivery of the approved savings
 - social care placement demand and market pressures and increased in demand for homelessness services and rising costs.
- 7.7. The council is faced with an uncertain financial climate over the medium to long term which presents a high risk and there remains potential for further, as yet unrecognised, risks. For this reason, a prudent approach to the level of reserves held remains sensible and necessary. The Strategic Director, Resources, as the council's Section 151 Officer, is required to state whether the reserves are adequate as part of the annual budget setting process.
- 7.8. The council's MTFS is continually under review and builds in projections for as

details and analysis become available. These updates are regularly reviewed by SLT and the portfolio holder and updates on the financial environment are provided in budget reports to Cabinet.

8. Community Safety

8.1. Not applicable.

9. Links to Three Key Priorities for the Borough

9.1. The Council's MTFS, budgets, capital programme and capital strategy are designed to deliver the Council's strategic priorities of fighting inequality, fighting the climate crisis and creating good jobs. The budget set for 2024/25 will address the delivery of national and local priorities.

10. Equalities, Human Rights and Community Cohesion

10.1. Budget proposals have been developed and impacts considered in line with the principles set out under S149 Equality Act 2010 and Human Rights Act 1988, including the need to protect elderly, disabled, children and young people who are the most vulnerable residents of the borough.

10.2. Implementation of each of the proposals will follow the council's processes, policies and local terms and conditions to ensure fair selection, assimilation and recruitment and to ensure on-going monitoring of diversity.

10.3. Where proposals will have equalities implications an Equalities Analysis Assessment (EAA) is required. EAAs are tools that help the council make sure its policies, and the ways it carries out its functions, do what they are intended to do and for everybody. If an EAA is required, it will be prepared and considered prior to the final decision on whether to proceed with the proposal being taken.

10.4. A full EAA has been carried out in relation to the equalities impacts of the council tax increase recommendations in paragraphs 1.4 and 1.6. This is attached as Appendix 11.

10.5. When making decisions the council must act reasonably and rationally. It must consider all relevant information and disregard all irrelevant information and consult those affected, taking into account their views before final decisions are made. It must also comply with its legal duties, including those relating to equalities as referred to above. Many proposals will impact upon third parties and where this is the case there may be a requirement for the council to consult those affected before a final decision is taken on whether to implement the proposal or to amend the proposal prior to implementation.

11. Staffing / Workforce and Accommodation Implications

11.1. The savings required to balance the budget are being developed in detail and, in some cases, will involve the realignment of how services are structured. The council will review its use of temporary and agency staffing in the first instance, with any impact on permanent staff complying with all required consultation requirements.

12. Property and Assets

- 12.1. The capital investment proposals set out in this report reflect the need to make efficient use of the council's property and assets at an affordable cost to support the delivery of council priorities.

13. Consultation

- 13.1. Consultation may be required in relation to some savings proposals. Where this is the case, the consultation will be undertaken in accordance with legal requirements and within a timetable appropriate to the individual circumstances of the proposal in question, including with recognised trade unions and affected individuals. The outcomes from each consultation undertaken will be taken into account before a final decision is taken on whether or not to proceed with the proposal in question, either as presently proposed or in an amended form.
- 13.2. Overview and Scrutiny Committee considered the Budget Strategy and MTFS report at its meeting on 6 February 2024.
- 13.3. Consultation with the Ealing Business Partnership took place on 1 February 2024.

14. Timetable for Implementation

- 14.1. Details of the timetable are set out in Appendix 0, section 29.

15. Appendices

Appendix	Appendix Title
0	Budget Strategy and MTFS 2024/25 to 2027/28
1	2024/25 to 2027/28 Draft Revenue Budgets by Service
1 (REVISED)	2024/25 to 2027/28 Revenue Budgets by Service – Final Settlement
2	New Savings and Pressures - 2024/25 to 2027/28
3	2024/25 Fees and Charges Schedule
4	Council Tax Reduction Scheme
5	2024/25 Parking Account
6	New Capital Schemes, Schemes to be Decommissioned & Re-profiling
7	Summary of Capital Programme 2023/24 to 2028/29
8	2024/25 Capital Strategy
9	Treasury Management Strategy Statement, MRP Statement and Annual Investment Statement
10	Reserves Forecast and Analysis over the MTFS Period
11	Equality Analysis Assessment – Council Tax Increase

16. Background Information

Report Name	Date
Council Reports	
Treasury Management Mid-Year Update 2023/24	19 December 2023
Cabinet Reports	
Budget Strategy and MTFS 2024/25 to 2027/28	7 February 2024
Housing Revenue Account (HRA) Business Plan 2024/25	7 February 2024
Revised Council Tax Reduction scheme for 2023/24	7 December 2022
Schools Forum Report	17 January 2024
Overview & Scrutiny Committee Reports	
2024/25 Budget Strategy	6 February 2024
Ealing Business Partnership	
Budget Strategy and Medium Term Financial Strategy	1 February 2024
Officer Decision Reports	
Collection Fund Estimated Deficit as at 31 March 2024	15 January 2024
2024/25 Council Tax Base	11 January 2024

Consultation

Name of consultee	Department	Date sent to consultee	Date response received from consultee	Comments appear in report para:
Internal				
Emily Hill	Strategic Director, Resources	Continuous	Continuous	Throughout
Tony Clements	Chief Executive	Continuous	Continuous	Throughout
Amanda Askham Nicky Fiedler Peter George Robert South Kerry Stevens	Strategic Directors	Continuous	Continuous	Throughout
Helen Harris	Director of Legal and Democratic Services			
Justin Morley	Head of Legal Services (Litigation)	Continuous	Continuous	Throughout
Councillor Steve Donnelly	Cabinet Member for Inclusive Economy	Continuous	Continuous	Throughout
Councillor Peter Mason	Leader of the Council	Continuous	Continuous	Throughout
Emma Horner	Assistant Director of Technical Finance	Continuous	Continuous	Section 9, Section 16, Appendix 9
Bridget Uku	Finance Manager – Pensions and Treasury	Continuous	Continuous	Section 16, Appendix 9
Russell Dyer	Assistant Director of Accountancy	Continuous	Continuous	Recommendation: 1.8,15, 16,17,18 & 1.21 (1e & 1f); Sections 11-15; Appendices 2,3,5,6 & 7
Nick Rowe	Assistant Director of Local Tax & Accounts Receivable	Continuous	Continuous	Sections 8 - 10
Joanna Pavlides	Assistant Director of Financial Assessments	Continuous	Continuous	Section .8
Tamara Quinn	Assistant Director Schools, Planning & Resource	Continuous	Continuous	Section 13

Report History

Decision Type: For Decision	Urgency Item? No	
Authorised by Cabinet Date:	Report Deadline:	Date Report Sent:
Member:		
Report no:	Report authors and contact queries: Kevin Kilburn, Interim Assistant Director Strategic Finance, 020 8825 9093 Baljinder Sangha, Finance Manager, 020 8825 5579 Katherine Ball. Finance Manager, 020 8825 5757	