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Private and confidential

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18 May 2026

To: The London Borough of Haringey

Statutory recommendation in accordance with Schedule 7 of the Local Audit and Accountability Act 2014

Our Responsibilities

KPMG LLP ("KPMG" or "we") act as the appointed local auditor of the London Borough of Haringey ("the Council") under Part 3, Section 7 of the Local Audit and Accountability Act ("the Act"). We have been appointed as local auditor for financial years from the year commencing 1 April 2023 to the time of writing this letter.

As well as our responsibilities to give an opinion on the financial statements and assess the arrangements for securing economy, efficiency and effectiveness in the Council's use of resources, we have additional powers and duties under Part 5 of the Act. These include powers to issue a public interest report, make written recommendations, apply to the Court for a declaration that an item of account is contrary to law, and to give electors the opportunity to raise questions about the Council's accounts and to raise objections received in relation to the accounts.

We have concluded that it is appropriate for us to use our powers to make a written recommendation under Schedule 7, Paragraph 2 of the Act due to the Council's financial position (including the significant decrease in the level of reserves), the continuing need for exceptional financial support from the Ministry of Housing, Communities & Local Government and their impact on financial sustainability.

These issues also drive an urgent need in identifying further savings.

Having raised significant weaknesses under our Value for Money responsibilities in each of the financial years 2023/24 and 2024/25, the continued deterioration in the Council's financial position, the increased recurrent reliance on exceptional financial support and widening budget gap have led to us deeming it appropriate to now escalate these concerns via a statutory written recommendation. Auditor Guidance Note 07 ("AGN 07") prepared and published by the National Audit Office ("NAO") on behalf of the Comptroller and Auditor General ("C&AG") provides guidance on circumstances in which making a Schedule 7 recommendation may be appropriate. Section 66 of AGN 07 states that issuing such a recommendation can be useful where the background to an issue is already in the public domain.

Given the public nature of the Council's financial performance and position, and the concerns we have raised thereon, we consider that issuing a Schedule 7 recommendation is a proportionate and reasonable step at the present time. As the matter is in the public domain and reflects budget pressures common across the Local Government sector, we do not consider that issuing a Public Interest Report under Schedule 7, Paragraph 3 of the Act would be a reasonable or proportionate action.

Part 5, Section 19 of the Act requires a local auditor to comply with the code of audit practice applicable to the Council in force at the time that its work is carried out. We confirm that we have applied, and our procedures and conclusions are consistent with, the Code of Audit Practice 2024 published by the National Audit Office on 14 November 2024.

Further details are set out below.

Background

Financial Position & Exceptional Financial Support

The financial position of the Council has deteriorated over several years due to a combination of budgetary pressures linked to growth in demand for key services and real-terms core funding decreases over a sustained period of time. In fulfilling our responsibilities in respect of Value for Money, as set out in the 'Our Responsibilities' section above, in 2023/24 and 2024/25 we performed a number of procedures, including: understanding the processes in place for financial response and recovery for future periods, and for reducing future reliance on Exceptional Financial Support; understanding the processes in place for identifying cost saving schemes and how these are measured throughout the year; evaluating the actions taken to improve cost saving identification; and assessing how the Council monitors delivery of savings across services. In completing these procedures, we reviewed in depth a variety of key financial and governance documents and reports presented to full Council, Cabinet and other scrutiny committees.

These documents and reports related not just to the 2023/24 and 2024/25 financial years but also to future periods; for example, we reviewed reports relating to the 2026/27 budget in order to understand and capture the future financial impacts of shortcomings in savings delivery to date.

The Council can use its General Fund Reserves to help mitigate such pressures; however, this balance has reduced significantly in recent years, from £132.2m as at 31 March 2021 to £52.2m as at 31 March 2025 (which includes £37.0m that is earmarked for specific purposes), narrowing the options available to the Council to manage budgetary challenges.

To be able to deliver a balanced budget outturn for 2024/25, the Council relied upon a combination of drawdown from these reserves, additional non-recurrent mitigations and the receipt of £10m of Exceptional Financial Support (EFS) from the Ministry of Housing, Communities & Local Government (MHCLG). This is money that the Council is effectively allowed to borrow via a capitalisation directive, which must be funded either via capital receipts or through new borrowing which must be repaid in future years.

To be able to set a balanced budget for 2025/26, the Council has successfully applied for a further tranche of EFS totalling £37m, to bridge the budget gap initially identified. However, as at December 2025 the Council had a £19m budget shortfall for 2025/26 over and above this EFS requirement, meaning that additional EFS will be needed if mitigations cannot be identified.

On 2 March 2026 the Council approved the 2026/27 budget, which assumes further EFS support of £84.3m to achieve a balanced position. This is comprised of the recurrent £37m gap from 2025/26 and further funding shortfalls of £47.3m. This figure may also increase further if the shortfall in the 2025/26 budget is not met.

Savings

As part of the budget setting process each year, the Council identifies savings schemes across its directorates to help improve efficiency and manage the financial position.

Savings targets, and delivery against those targets, have historically been modest as the Council has instead opted to draw upon usable reserves to mitigate budget gaps. The first period in which substantive savings were planned was 2022/23, with target savings of £12.2m and actual delivery of £6.7m (55%).

In 2023/24 the Council identified a savings programme of £17.5m and achieved a final delivery of £13.5m (77%). For 2024/25 the Council set a £20.4m savings target and achieved £12.9m (63%), and for 2025/26 the Council set a £29.4m savings target of which it was forecasting achievement of £16.3m (55%) as at December 2025. The Council identified £5.7m in planned cross-cutting savings for 2025/26 but is expecting to deliver just £0.6m in relation to these. The inability to deliver recurrent savings in line with target creates further budget pressures in future periods.

We noted during the completion of our Value for Money work that there was a lack of consistency across directorates in the monitoring of in-year savings delivery, including the routine use of all available monitoring tools. Entries made within the savings tracker are self-certified by directorates, which is reflective of the lack of central accountability for delivery of savings. The Council has found it difficult to implement cross-cutting savings such as digital change, often resulting from a lack of resource within individual services. These factors all point to a lack of capacity across the Council to deliver savings of the level required to deliver a balanced budget.

Schedule 7, Paragraph 2 (2) of the Act makes clear that a statutory recommendation can be made during or at the end of an audit. This recommendation is being made with respect to the financial year 2025/26, having raised separate, previous non-statutory recommendations to the Council in both 2023/24 and 2024/25.

KPMG Response

One of KPMG's roles as the external auditor of the Council is to ensure that we are satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources or 'value for money' (VFM), as set out in Section 20(1)(c) of the Act. Our work is conducted in line with Auditor Guidance Note 03 ("AGN 03"), prepared and published by the National Audit Office ("NAO") on behalf of the Comptroller and Auditor General ("C&AG") in line with Section 20(5) of the Act.

In both the 2023/24 and 2024/25 financial years, we undertook risk assessment procedures in order to assess whether there were any risks that value for money was not being achieved. This was completed by considering the findings from other regulators and auditors, records from the organisation and performing procedures to assess the design of key systems at the organisation that give assurance over value for money.

This work led us to identify two significant risks in both 2023/24 and 2024/25, linked to Financial Sustainability, namely:

1. Due to the challenging financial position at the Council, there is a risk that the Council does not have in place adequate arrangements in respect of cost setting and budgetary processes to achieve financial sustainability. This is key to the short to medium term plan to reduce reliance on Exceptional Financial Support (EFS)
2. The Council does not have adequate processes in place to identify or monitor sufficient cost savings schemes to achieve the necessary reduction in expenditure that would deliver a sustainable financial position. This is especially relevant given the reduced level of savings achieved in 2024/25, relative to target, compared to prior year.

We performed further procedures over these risks – such as understanding management’s response to financial recovery and assessing the process for identifying and monitoring savings schemes – and concluded that there were two significant weaknesses within the processes to achieve value for money, across both 2023/24 and 2024/25.

Statutory recommendation pursuant to Section 7, Paragraph 2 of the Act

KPMG have raised VFM recommendations linked to the Council’s financial position and identification and monitoring of savings schemes in two consecutive financial years. Despite this, the overall financial health of the Council has deteriorated to the point where it is no longer able to set a balanced budget without relying upon significant amounts of EFS to fill any shortfall. The Council has not demonstrated an ability to successfully deliver relatively modest savings programmes, nor has it committed to and subsequently implemented large-scale transformational efficiency savings.

As such we have considered it necessary to make a statutory recommendation linked to the identification and monitoring of cost saving schemes in order to deliver financial sustainability. The wording of this statutory recommendation, made pursuant to Section 7, Paragraph 2 of the Act, is as follows:

Section 39 of AGN 03 identifies both “Unidentified savings/funding gaps in financial planning that would substantially threaten the delivery of the plan” and “Persistent failure to meet savings plans or financial targets” as illustrative significant weaknesses in arrangements for securing economy, efficiency and effectiveness in the use of resources or ‘value for money’ (VFM), in line with Section 20(1)(c) of the Act. Due to the challenging financial position at the Council, and increasing demands on resources, there is a risk that the Council does not have in place adequate arrangements in respect of its identification and monitoring of savings schemes to achieve financial sustainability over the short to medium term. The Council is exposed to a risk of significant financial loss as a result of inadequate arrangements.

As such, the Council must increase its savings targets for future years and deliver savings in line with these targets. A wider range of transformational savings must be identified and implemented to allow the Council to bridge the financial gap and reduce its reliance on EFS.

This is vital given that the continued use of EFS poses significant long-term financial challenges for the Council; at current rates, each £1m of EFS increases by approximately £62,000 the revenue costs to the Council each year for 20 years, assuming the amount borrowed is repaid at maturity. This figure is according to the Council’s own projections contained within the ‘2025/26 Finance Update – Q1’ presented to Cabinet on 16 September 2025.

Other observations and recommendations

Further to the Section 7 recommendation above, we also make the following enabling, non-statutory recommendations:

We recommend the Council works to change the culture across directorates to one where the financial implications of decisions are given as prominent a focus as the quality of service. Whilst the Council did begin to identify a number of cross-cutting initiatives in 2025/26, the delivery of these have been the worst performing area of the savings plans to date.

The Council should demonstrate a commitment from the Cabinet and officers to increase the level of savings being delivered and to make the process of both identification and monitoring of savings more robust. This can be achieved by ensuring earlier engagement with stakeholders and encouraging the full use of tools available, including those that enable more effective in-year monitoring. Importantly, these improvements should be enabled by an enhancement in organisational capacity, including building central project management capability, to effectively oversee and assist services to drive delivery.

What does the Council need to do next?

Schedule 7, Paragraph 5 of the Act requires the following actions.

The Council must consider the recommendation at a meeting held before the end of the period of one month beginning with the day on which it was sent to the Council. At that public meeting of the full Council, the Council must decide:

- whether the recommendations are to be accepted, and
- what, if any, action to take in response to these recommendations.

Schedule 7, Paragraph 5(8) of the Act specifically provides that, if the local auditor is satisfied that it is reasonable to allow more time for the Council to comply with the above requirements, the period of one month may be extended. Whilst this recommendation has been issued on 18 May 2026, given the recent local elections and the need to constitute a full Council we request that the Council confirms the date of the public meeting at which this matter will be considered and the rationale for this date being selected. Following this, we will consider whether it is reasonable to extend the period of time for response in line with Schedule 7, Paragraph 5(8) of the Act.

Schedule 7, Paragraph 8 of the Act specifies the meeting publication requirements that the Council must comply with.

Schedule 7, Paragraph 10(1) provides that as soon as is practicable after making its decisions under paragraph 5(6), the Council must (a) notify the local auditor of those decisions, and (b) publish a notice containing a summary of those decisions which has been approved by the auditor.

Pursuant to Schedule 7, Paragraph 10(1)(b), the notice published following the meeting must be approved by the local auditor before publication.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'KPMG' followed by a stylized flourish or initials.

KPMG LLP

Enclosed:

Appendix A: Summary of Schedule 7 and other recommendations

Appendix B: Summary of 2023/24 and 2024/25 Value for Money recommendations and Council responses

A copy of this letter has been sent to the Secretary of State for Housing, Communities and Local Government at the same time it was issued to the Council, in accordance with Schedule 7, Paragraph 2(3) of the Local Audit and Accountability Act 2014.



Appendix A: Summary of Schedule 7 and other recommendations

Schedule 7 statutory recommendation	Council response
Section 39 of AGN 03 identifies both “Unidentified savings/funding gaps in financial planning that would substantially threaten the delivery of the plan” and “Persistent failure to meet savings plans or financial targets” as illustrative significant weaknesses in arrangements for securing economy, efficiency and effectiveness in the use of resources or ‘value for money’ (VFM), in line with Section 20(1)(c) of the Act. Due to the challenging financial position at the Council, and increasing demands on resources, there is a risk that the Council does not have in place adequate arrangements in respect of its identification, monitoring and Cabinet approval of savings schemes to achieve financial sustainability over the short to medium term. The Council is exposed to a risk of significant financial loss as a result of inadequate arrangements. As such, the Council must increase the identification and approval of its savings targets for future years and deliver savings in line with these targets. A wider range of transformational savings must be identified and implemented to allow the Council to bridge the financial gap and reduce its reliance on EFS.	

This is vital given that the continued use of EFS poses significant long-term financial challenges for the Council; at current rates, each £1m of EFS increases by approximately £62,000 the revenue costs to the Council each year for 20 years, assuming the amount borrowed is repaid at maturity. This figure is according to the Council's own projections contained within the '2025/26 Finance Update – Q1' presented to Cabinet on 16 September 2025.	
Other, non-statutory recommendations We recommend the Council works to change the culture across directorates to one where the financial implications of decisions are given as prominent a focus as the quality of service. Whilst the Council did begin to identify a number of cross-cutting initiatives in 2025/26, the delivery of these have been the worst performing area of the savings plans to date.	Council response
The Council should demonstrate a commitment from the Cabinet and officers to increase the level of savings being delivered and to make the process of both identification and monitoring of savings more robust. This can be achieved by ensuring earlier engagement with stakeholders and encouraging the full use of tools available, including those that enable more effective in-year monitoring. Importantly, these improvements should be enabled by an enhancement in organisational capacity, including building central project management capability, to effectively oversee and assist services to drive delivery.	

Appendix B: Summary of 2023/24 and 2024/25 Value for Money recommendations and Council responses

2023/24 recommendations and responses – originally issued 28 January 2025

	Issue, Impact and Recommendation	Council Response, Responsible Officer and Due Date (Updated January 2026)	KPMG update – January 2026
1	The Council set a balanced budget for 2023/24 but the outcome was an overspend of £21.8m. Due to the challenging financial position at the Council, and increasing demands on resources, there is a risk that the Council does not have in place adequate arrangements in respect of its cost setting and budgetary processes to achieve financial sustainability over the short to medium term. The Council should create an organisation-wide resilience plan which evaluates pressures and service delivery models and seeks to make longer-term decisions about the shape of the organisation, the configuration of services to make them a more financially resilient organisation, as well as doing the basics right and identifying productivity savings robustly. The Council should strive to make the 'Budget Fortnight' process more robust. This can be done by ensuring complete stakeholder engagement & that the complete information needed to ensure informed decision making is available in a timely manner. An improvement in forecasting can better	These recommendations are accepted. The Council's Financial Recovery Plan has been in place since April 2025 (prior to the time period of this review) based on the Council's current financial position, recommendations from the CIPFA resilience review and work by an external consultant in Autumn 2024. The focus of the current plan is to eliminate the Council's reliance on EFS for 2026/27 onwards and move towards financial sustainability in the short to medium term. However, given the deteriorating financial position, this plan is now subject to review with a focus on reducing reliance on EFS and improving financial resilience over the next three years. Other actions include: - Continuing with the emergency governance and oversight arrangements that are established within the organisation, through the Finance Recovery Board and Cabinet Recovery Board; - Ensuring all budget holders are held to account for delivering within their allocated cash limits, recognising the work that has taken place to 'right-size' budgets for 2026/27; - Further strengthening the spend control mechanisms that are already in place across the organisation in order to further drive a consistent commitment to value for money, namely: - Spend control panel (and continue to review thresholds) - Recruitment Panel - agency and permanent recruitment restrictions on non-essential roles. - Single point of governance for all of the capital programme (Strategic Capital Board) - Single point of governance for all commissioning and procurements over £160,000 (Commissioning Panel and Board)	The Council set a balanced budget for 2024/25, but the outcome was an overspend of £38m, which was mitigated by one-off Council contributions of £28m, and then £10m of Exceptional Financial Support (EFS) from central government. Due to the challenging financial position at the Council, and increasing demand on resources, there continues to be a risk that the Council does not have in place adequate arrangements in respect of its cost setting and budgetary processes to achieve financial sustainability. However, we can see that there have been improvements made to the process in terms of there being much earlier engagement with the budgeting process across the Council, and more challenge of initial budgets. Given that the financial position of the Council has worsened, we believe that this weakness and recommendation has evolved and been superseded, as such we have raised a further

help predict external factors that influence budget setting and various scenario testing can address uncertainties.	• All reports which involved spending over £25,000 to be reviewed by the Section 151 Officer. • A strong focus on delivering the £30m of savings already contained within the 25/26 budget and the £21.9m for the 26/27 budget by 1st April 2026, in order to secure full year effect for 26/27. • Inviting external challenge and support for the Council in the form of an independent Financial Resilience Sounding Board, building on, enhancing and updating the 2025 CIPFA independent review work. • Preparation of mid-year budget proposals that could be taken in the summer of 2026, realigning resources to new priorities and presenting options for 27/28 savings. This will give opportunities for in year spend reductions and additional time for the delivery of those measures prior to 1st April 2027, therefore securing full year effect. A key part of the current recovery plan and the revised resilience plan will be about reviewing all services again to identify efficiencies that reduce costs and increase productivity but also assure us that we have got the basics right. It will include looking at options to re-shape how services are delivered, including statutory services. This work will commence early in 2026 for review by the new administration in Autumn 2026 and build on the work undertaken for the 2026/27 budget process and new savings proposals that have not gone forward at this stage because of the priority of the organisation to focus on the delivery of the £30m savings in 2025/26 and £21.9m already planned for 2026/27. Improvements have already been made in estimating current and future service pressures as part of the 2025/26 and 2026/27 budget process with much greater use of non-financial trend data, scenario planning and estimates for risks and uncertainties. There is already some improvement demonstrate in 2025/26 with forecasting variations month on month being less volatile. In addition, the 2026/27 corporate contingency will	recommendation in 2024/25 in relation to financial sustainability.
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		be increased to £25m to recognise the uncertainty in demand led services. Budget Fortnight took place for the 2024/25 budget planning process and the time period for this report. Since this time, Budget Week has been completed for 2025/26 budget setting and Budget Series for the 2026/27 budget setting, each building on the lessons learnt and feedback from the previous year. Stakeholder engagement is positive with attendance being mandatory with only a few exceptions. For the 2026/27 Budget Series, ideas and opportunities were identified in April and then developed over the course of three months to share with Members in July. It is however, noted there is always further improvements that can be made and officers will shortly be planning the Budget Series events for 2027/28, to have budget proposals ready to share with the new administration in July 2026. Section 151 Officer July 2026	
2	Due to the challenging financial position at the Council, and increasing demands on resources, there is a risk that the Council does not have in place adequate arrangements in respect of its identification and monitoring of savings schemes to achieve financial sustainability over the short to medium term. The Council is exposed to a risk of significant financial loss as a result of inadequate management arrangements. Due to ongoing budgetary pressures, the council must increase the savings target for future years, however it has under delivered in 2023/24 with	This recommendation is accepted for 2024/25, but improvements have since been made for 2025/26 and 2026/27 budget setting processes with early identification through Budget Week and Budget Series respectively and proposals worked up and shared with Members in September and July accordingly. It is acknowledged that there are further improvements needed to increase the number of new savings and income opportunities built into future budgets to reduce the reliance on EFS in future years. For 2026/27, a decision was taken to limit the number of new savings given that there are almost £30m and £21.9m for 2026/27 and the priority is to improve the track record on delivery and deliver these in full by the end of 2026/27. All Corporate Directors on the Finance Recovery Board will be held accountable and are required to provide regular updates on progress and actions taken where progress is slow. The most challenging savings to be delivered are those which are cross-cutting and require delivery and buy-in from across all services.	The financial position of the Council remains challenging, with continued inflationary pressures on expenditure and potential funding reform negatively impacting available resource. The Council has a 2025/26 savings plan of £29m, which will be challenging to achieve given the declining achievement rate – 63% & 77% savings over the last 2 years – on significantly lower targets of £20.4m and £17.5m respectively. The Council must ensure that all available potential savings

£13.5m (77%) of the £17.5m target achieved. We recommend the Council works to change the culture across services to one where the financial implications of decisions are given as prominent a focus as the quality of service. The Council should then make the process of both identification and monitoring of savings more robust by ensuring early engagement with stakeholders and encouraging the full use of tools available – in particular in-year monitoring documents.	These are the priority for the Finance Recovery Board between January and March 2026. Work will commence in early 2026 by officers for new savings and options will be presented to the new administration in July. Where opportunities arise, in year decisions will be taken to reduce costs or increase income and reduce the use of EFS in 2026/27 and also support full achievement on delivery of savings in 2027/28. Section 151 Officer March 2026	schemes are robustly identified and presented to members, such that there is the opportunity to enact reductions in expenditure. Additionally, the process for monitoring delivery needs to be more robust and there should be greater accountability of service lines for shortfalls in savings. As such, this recommendation remains in progress and is not yet completed. The 2026/27 budget incorporates another £21.9m of savings, however given the large financial gap and reliance upon EFS, these savings may need to come in the form of assessing the level and quality of service provided in relation to statutory responsibilities – given that 80% of the service budget is spent on social care & temporary accommodation.
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2024/25 recommendations and responses – issued 29 January 2026

	Issue, Impact and Recommendation	Original Council Response, Responsible Officer and Due Date
1	The Council has developed Finance Response & Recover plans with the aim of reducing short to medium term expenditure to remove the reliance upon EFS for 2025/26 and avoid the need for it in 2026/27. However, the financial outlook for 2025/26 is extremely challenging, with an overspend of £23.4m as at Q2. In January 2026 the Council increased the EFS request for 2025/26 to £54m to address this overspend, which consists of the £37m that has already been agreed in principle in February 2025 and an additional £17m to fund the current forecast overspend. Additionally, there is a predicted £104m of EFS required for 2026/27. However, these EFS requests assume that the 2025/26 agreed savings schemes of £29m are delivered, which as detailed on page 20 is only forecasting a 78% delivery, with 45% of overall schemes amber or red RAG rated. It is crucial that the Council can accurately forecast demand to budgets such that the appropriate actions can be taken to mitigate these pressures, however we have noted through our work over Adults Social Care on page , as well as through our work over Temporary Accommodation on page 34, that there were large overspends in these areas driven by a combination of increased demand and price respectively. The Council must continue to robustly monitor and implement the recovery plans through the newly formed Financial Recovery Board and also continue to improve and challenge the budget setting process to ensure that all financial pressures can be incorporated. We note that although we have raised this Value For Money recommendation, we have not raised any statutory recommendations as part of this audit. However, the cost of continuing to rely upon EFS is significant - at current rates	These recommendations are accepted. Please see reference to the Management Response to the previous recommendation in relation to the improvements in forecasting that have already been put in place and the implementation of the recovery plans. It is acknowledged that for adult social care and temporary accommodation the in year overspend during 2025/26 means that the assumptions for setting the 2025/26 budget were not accurate, despite an additional £31m built in for adult social and £12m for temporary accommodation. Strengthened estimating of pressures have been put in place for 2026/27, which includes scenario planning and an estimate for risk but also using the period 8 forecast in 2025/26 as a basis rather than period 6 as in previous years. It is accepted that the Council's track record on the delivery of savings is not as strong as it needs to be and this is the current priority for the Finance Recovery Board. A new monitoring and reporting process for savings was put in place for 2025/26 that not only reports progress against the financial delivery of the savings but also the changes needed to deliver the savings. This avoids alternative opportunities being used as mitigations at a time when the Council must deliver on the original savings and also the alternative opportunities. The Finance Recovery Team have also stress tested the delivery of the savings that are planned to provide more assurance on the delivery but also to raise any concerns with the Finance Recovery Board and SLT if further actions are required. The Financial Recovery Board meets fortnightly to consider progress against savings and other actions in the plan and will continue to monitor progress of the revised resilience plan

	each £1m of EFS used will add £62,000 to revenue costs annually for the next 20 years. As such, we expect that we will consider it necessary to raise such a statutory recommendation in future, should the budget for 2026/27 be approved without an appropriate level of planned savings to address the Council's challenging financial position.	when agreed. Quarterly reporting will also continue through the finance monitoring report to Cabinet and Overview and Scrutiny Committee. Section 151 Officer July 2026
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