
Cabinet

10th December 2024

Name of Cabinet Member:

Cabinet Member for Strategic Finance and Resources - Councillor R Brown

Director Approving Submission of the report:

Director of Finance and Resources (Section 151 Officer)

Ward(s) affected:

City wide

Title:

Pre-Budget Report 2025/26

Is this a key decision?

Yes - Cabinet is being recommended to approve, as a basis for consultation, the spending and savings and Council Tax proposals for 2025/26 and future financial years

Executive Summary:

This report outlines as a basis for consultation a set of new revenue budget proposals for 2025/26 to 2027/28, which represent changes to the Council's existing Budget. Consultation views are also sought on the potential level of Council Tax and Adult Social Care Precept increases for 2025/26. The final Budget proposals and the Council Tax and Adult Social Care Precept increases will be subject to Council approval in February 2025.

The ambition to deliver the Council's overall future strategy continues to be the focus of the Pre-Budget proposals. The strategy is contained within the "One Coventry Plan" which sets out key priorities including: improving the economic prosperity of the city and region; improving outcomes and tackling inequalities within communities; and tackling the causes and consequences of climate change. Implicit within the plan is the Council's commitment to delivering a range of core services to everyone in the city. The Council has sought stakeholder views on these priorities ahead of this pre-budget report, in order to inform the budget consultation process.

The Council's financial plans are heavily dependent on both the allocation of Government grant resources and Government decisions which dictate councils' tax-based income

streams. It continues to be the case that it is difficult to anticipate the final decisions that the Government will make on these matters and as a result, a number of key elements of the Council's financial plans are subject to some uncertainty with a degree of risk that the position presented in this report could be subject to change once the details of the local government financial settlement are published. The Provisional Local Government Settlement for 2025/26 is again expected to be published in late December, which continues to be a very late point in the financial planning cycle. Once received, it will provide a stronger indication of the likely position.

The Chancellor of the Exchequer set out the Government's Autumn Statement on 30th October 2024. The Statement provided a one-year Department Expenditure Limit position for the Ministry of Housing, Communities and Local Government (MHCLG). The Chancellor's statement recognised the need for additional funding in Local Government and also indicated that ahead of more holistic funding reform from 2026/27, the settlement for next year will start to reflect 'need' to a greater degree than current allocations. The Chancellor committed £1.3 billion of additional funding for Local Government nationally, of which at least £600m will be targeted towards Adult Social Care. Whilst some initial assumptions have been made of the financial benefit for Coventry to inform this report, the Council will need to assess the provisional local government finance settlement expected late December 2024 to confirm the position.

The £1.3bn allocation is contributing to a Local Government Core Spending Power (CSP) real terms increase (announced in the Autumn Statement) of 3.2% nationally, which also assumes that all Local Authorities will increase the Adult Social Care Precept by 2% and raise their Council Tax by 3% (the maximum permitted without a referendum). As a result, this report recommends that the Council should consult on the basis of increasing Council Tax on this basis, an overall combined rise of 5%.

The financial gap identified in this report requires considerable service savings or additional income proposals to address it, some of which will affect services to the public. This report includes proposals on which to consult, which collectively could form the basis of a balanced budget in 2025/26, albeit with financial gaps in future years. The outcome of the final Local Government Settlement will determine the extent of the options required to deliver a balanced budget. The Council is keen to avoid the need to reduce vital services and will seek to explore all possible avenues to do this, however there is currently a strong expectation that some difficult decisions will need to be included as part of the final budget proposals.

A Medium-Term Financial Strategy is intended to be presented alongside the final Budget Report in February 2025. This will include the current financial context facing the Council in relation to a continued impact of the previous high inflation environment and difficult market conditions faced within both adults and children's social care, and pressures on temporary accommodation costs to meet our statutory duties in relation to preventing homelessness. It may not at the point of reporting, however, reflect the Government's stated intentions to reform Local Government finances which is expected could impact subsequent years.

The proposals in this report are made as a basis for public consultation and the results of the consultation will be reflected in the final Budget Report in February and considered as part of the final decisions recommended in that report. Further work will be undertaken to

confirm all the financial assumptions included, between now and the final Budget Report in February.

An outline of the resources and the spending and savings proposals are summarised in Section 2, within Table 1 of the report and detailed on a line-by-line basis in Appendix 1 to the report. The financial proposals assume that the Council will approve an increase in Council Tax and Adult Social Care Precept by the maximum allowed.

Appendix 2 to the report contains details of proposed changes to the Council Tax Support Scheme. This report requests approval to conduct a public consultation on the proposed Council Tax scheme. The budgetary challenges faced by the Council for 2025/26 require the Council to review all areas of discretionary expenditure and potentially the option to reduce the amount of support provided through the CTS Scheme for working age households.

This report also includes an indicative outline of the Council's prospective Capital Programme for 2025/26 based on current knowledge. This will be updated in the February Budget Report, reflecting the most up to date programme information available. The draft programme is based overwhelmingly on pre-existing decisions and patterns of expenditure.

Recommendations:

The Cabinet is requested to:

- 1) Approve as a basis of consultation: the revenue spending and savings options set out in Appendix 1 of the report and the broad Capital Programme proposals in Sections 2.8 to 2.10 of the report.
- 2) Approve as a basis of consultation: the approach in relation to Council Tax and the Adult Social Care Precept in Section 1.10 of the report, including a Council Tax rise of just under 3% and an Adult Social Care Precept of 2%.
- 3) Agree a seven-week public consultation on the 2025/26 budget proposals set out in this report to commence on 11th December 2024 and conclude on 28th January 2025. This includes consultation with residents, partners and business.
- 4) Approve as a basis of consultation the draft council tax support scheme based on the preferred option detailed in Appendix 2 to the report in accordance with The Local Government Finance Act 1992 (as substituted by the 2012 Act).

List of Appendices included:

- Appendix 1 – Pre-Budget Proposals and Financial Position
- Appendix 2 – Consultation on proposed changes to the Council Tax Support Scheme
- Appendix 3 – Cumulative Equality Impact Assessment
- Appendix 4 – EIA Council Tax Support Scheme

Background papers:

None

Other useful documents

None

Has it been or will it be considered by Scrutiny?

No

Has it been or will it be considered by any other Council Committee, Advisory Panel or other body?

No

Will this report go to Council?

No. The final budget proposals will be considered by Council following the consultation period.

Report title: Pre-Budget Report 2025/26

1. Context (or background)

- 1.1 Proposals for the Council's 2025/26 Budget are set out in this report. The Government's Autumn Budget Statement made on 30th October 2024 announced an additional £1.3billion for Local Government (including at least £600m for social care) as part of a real terms increase in funding package of 3.2%.
- 1.2 Announced increases in NI contributions are expected to be cost neutral to Local Government, but it should be noted that the cost of commissioned services such as adult and children social care could be affected such that providers look to pass cost through to Local Authorities. At the time of writing the Council is still awaiting the 2025/26 Provisional Local Government Finance Settlement which will confirm the funding envelope within which the Council will need to operate next year, subject to decisions around Council Tax levels.
- 1.3 The Provisional Settlement should be received in the week beginning 16th December followed by a final settlement announcement in late January 2025. The starting point of the 2025/26 Budget process, following setting of the 2024/25 Budget was an initial financial gap for 2025/26 of £14m, rising to c£15m the following year. These figures were based on broad assumptions about future income and expenditure projections.
- 1.4 In the period since February 2024, work has been undertaken to update the assumptions that underpin this position with the underlying objective of meeting the immediate budget gap and to address the medium-term financial position. Changes to these initial assumptions are included within Appendix 1 to the report, including the increase in general inflationary pressures.
- 1.5 Prior to setting the final Budget in February, the Council will be required by law to establish the Council Tax and Business Rates tax-bases for 2025/26 and declare projected deficits or surpluses from previous years. Initial estimates of these tax-bases have been included in the financial projections within this report although it is expected that these will be refined in the final Budget Report.
- 1.6 Fundamental to the Council's overall financial approach is its commitment to protect the most vulnerable citizens and to deliver a range of core services to everyone in the city. This has become increasingly difficult in recent years as a result of lower real term resources which do not reflect rises in demand or demographics. Coventry, as a growing and relatively deprived City has been disadvantaged by the current system which does not reflect need and has a 'lower core spending power' than the national average of £78 per person, or £28m per year.
- 1.7 In addition, rising prices and their impact on the cost of living over the past few years has continued to place constraints and pressure on some aspects of Council services meaning that a significant challenge remains to balance the Budget.

- 1.8 The financial position presented in this report includes an assessment of the impact of the recent Autumn statement and the local impacts expected in the forthcoming Government settlement; anticipated additional costs from inflation, activity and demand pressures within some services; and a range of service and technical savings to help balance the bottom-line position. All the changes to the previously approved Budget position are set out in Appendix 1 to the report. The service savings being consulted on as part of this report include ones which could have an impact on front-line services.
- 1.9 The range of resource assumptions is informed to a degree by the 2024 Autumn Statement. These remain planning estimates only and are subject to confirmation by Government. The descriptions set out in Appendix 1 to the report give an indication of the implications of each proposal.
- 1.10 This report proposes that the budget consultation is carried out on the basis that the Council will increase Council Tax levels by just under 5%, the figure which the Council understands will be the maximum amount allowable without triggering a referendum. This is made up of a 2% Adult Social Care Precept and an increase of 3% for other expenditure. It is possible that increases in the Police and Fire precepts could result in a total Council Tax rise above 5%. The financial position in Section 2, Table 1 of the report, assumes that these increases will be approved.

2. Options considered and recommended proposal

- 2.1 The remainder of the report details the financial position facing the Council and the specific proposals put forward for consultation. These proposals are expanded further within Appendix 1 to the report.

Revenue

- 2.2 After taking account of all Council approved decisions, the Council started the 2025/26 Budget process with a shortfall of £14m rising in subsequent years. Overall resources include the Government settlement, amounts in relation to Council Tax and Business Rates and several specific grants that the Government includes within its definition of Core Spending Power. Movements in this category include the following:
- The Autumn Statement gives an indication of some additional resources for local government, although the precise detail will not be known until publication of the Local Government Provisional Settlement. The changes listed in Appendix 1 to the report make some assumptions consistent with previous announcements on local government funding. These are planning assumptions which will be confirmed or amended when the Settlement is released.
 - Additional resources from the proposed combined increase in Council Tax and Adult Social Care precept to 5% from the previously estimated 2%.
 - The Government have confirmed their intention to continue with some business rates reliefs for retail, hospitality and leisure sectors. Local Authorities continue to be fully compensated for any loss of business rates

income as a result of this relief and is therefore cost neutral to the City Council. Small property business rate relief was also announced and will take effect from 26/27.

- It is not clear whether the New Homes Bonus will continue into 2025/26, and if so, in what form or allocation basis. In 2024/25 the City Council received over £4m from the distribution of the New Homes Bonus due to its success in delivery of eligible housing numbers. If the existing basis is rolled forward for 2025/26, it is not anticipated that the Council will receive any, which could reduce our core spending power allocation by c1%, to around 2.1%.

2.3 New resources were announced in the Autumn Statement that indicate an additional £1.1bn of resources for waste disposal authorities nationally, in relation to the 'Extender Producer Responsibility' (EPR) scheme. This is effectively transferring the liability of disposal costs to the manufacturers (producers) of waste to incentivise waste reduction. These costs are already factored into the Councils baseline position, so compensation through the EPR scheme will result in a saving. No detail has been announced on the funding allocation basis; however, the benefit is expected to be significant for the Council.

2.4 A number of expenditure and income pressures have created a revised budget gap over this period. The most significant of these individual pressures are outlined below:

- Although prevailing rates appear now to be returning to more sustainable levels, the Council has faced the impact of continued high inflation in the last 2-3 years, the legacy impacts of which are still impacting both pay and non-pay related costs. It also includes the effect of inflation on a range of its externally procured costs and services.
- Children's Services has seen a significant increase in the average unit cost of placements for looked after children, due to a lack of sufficiency in the market to meet the needs of young people in care and is a local, regional and national issue.
- Adults Social Care has experienced significant increases in expenditure due to growth in the number of care packages across most areas as well as increased complexity. These costs are also directly affected by changes to employers NI contributions and the increase in the National Living Wage.
- The Council is still experiencing growing pressure within Housing Services due to continued significant increases in the number of households requiring temporary accommodation.

2.5 There are technical service savings, the most financially significant ones of which are as follows:

- The Council is forecasting that it will receive a further £2m of revenue generated through the Coventry and Warwickshire Business Rates Pool which is expected to continue for at least one further year.

- Part of the Capital Programme is funded from a revenue budget. There are proposals for some of the funding to come from capital receipts to deliver a one-off revenue saving of £2m.
- Management actions of £3.1m have been identified which will not have any material impact on the front-line services provided by the Council

- 2.6 The items on which this consultation is based provides an opportunity to set a balanced budget in 2025/26 pending confirmation of the Government Settlement and refinement of key technical areas of the Council's budget such as the Council Tax and Business Rates Collection Fund, and estimates of inflationary and other expenditure pressures.
- 2.7 Assuming these estimates are accurate, the items being consulted on would bridge the £10.8m net gap and provide a degree of flexibility for members on the decisions required for the final budget setting in February 2025, as shown below:

Table 1: Financial Position 2025/26 to 2027/28

	2025/26 £000	2026/27 £000	2027/28 £000
Initial Budget Gap	14,310	14,761	14,761
Resources	(23,101)	(21,101)	(21,101)
Expenditure and Income Pressures	19,618	24,387	27,162
Subtotal: Adjusted Budget Gap	10,827	18,047	20,822
Options / Actions to Balance Budget			
Technical Savings	(5,100)	(3,100)	(3,100)
Service Savings	(8,827)	(12,383)	(12,383)
Budget Gap/(Flexibility)	(3,100)	2,564	5,339

Capital

- 2.8 The Council has a draft 5-year capital programme which totals nearly £314 million based on approved decisions and expected resource allocations. Of this, nearly £149m is currently cash-flowed for 2025/26 taking into account an updated position for 2024/25.
- 2.9 The main components of the Council's provisional programme are set out below with the figures quoted representing the projected sums earmarked currently for 2025/26. The five-year programme and an updated cash-flow position will be included in February's final Budget Report. The Programme includes:

- Continued delivery of the Very Light Rail City Centre Demonstrator route within Coventry, which has been allocated £26.6m from the City Region Sustainable Transport Settlement (CRSTS) programme.
- A strategic transportation programme in excess of £21.8m incorporating the CRSTS programme, to deliver Tile Hill Station Park and Ride improvement scheme, Foleshill Transport Package and Coventry South Sustainable Transport Package.
- The latest Local Authority Housing Fund 3 award will continue the delivery of providing high-quality temporary accommodation for homeless families.
- City Centre Regeneration investment in excess of £20m continuing to take forward City Centre South plans.
- Continued investment in the school's capital works including provision for the expansion of secondary places under their One Strategic Plan, to include the new SEND school proposal at Woodlands.
- Continued investment in Adult and Children's Social Care in the form of Disabled Facilities and Pathways to Care, along with the programme of vehicle replacement and ICT.

2.10 The draft programme will be subject to change between now and February with an expectation that some of the proposed expenditure may be shifted to later years. It is also important to be aware that some of the schemes involve a complex mix of funding sources, multi-partner delivery arrangements and challenging planning, technical and approval requirements that do not always lend themselves to smooth project delivery progress. In overall terms, given the large amount of externally funded and driven proposals within the Council's Capital Programme, it is very likely that a fair degree of flux will continue to be experienced in its cash-flow over the next few years.

3. Results of consultation undertaken

3.1 The proposals in the report are subject to statutory consultation requirements. The Council will communicate the report's key messages through usual consultation channels including social and digital media.

4. Timetable for implementing this decision

4.1 This report includes a set of draft budget proposals and does not authorise spending and savings decisions. Following a seven-week public consultation period, full Council will consider the final budget proposals in February 2025 to be implemented from 1st April 2025. An indicative profile is set out in Appendix 1 to the report.

5. Comments from the Director of Finance and Resources (Section 151 Officer) and the Director of Law & Governance

5.1 Financial implications

Following the overarching position set out in the Autumn Statement 2024, the Council's financial circumstances for 2025/26 and beyond will be clarified by the fine detail that will be set out in the forthcoming Provisional Settlement later in December

2024. In order to provide a planning base, this Pre-Budget Report includes assumptions drawn from the Autumn Statement although this contains some degree of uncertainty.

Over recent years a large number of local authorities have reported significant financial difficulties due to a combination of pressure from their underlying financial position, the impact of high inflation levels, significant increases in social care costs and, in a few extreme cases, challenges caused by a failure of commercial ventures. Although Coventry has continued to maintain a relatively stable financial position through this period, a number of significant service pressures continue to create a strain within the City Councils limited resources. Without continued strong action this position could threaten the future financial stability of the Council.

A range of sound financial management practices have continued to be undertaken including: implementing medium-term planning which is not reliant on reserve contributions; making budgeting decisions that recognise fundamental pressures in the financial position; maintaining reserve balances at a level that is sufficient to manage budget risks; addressing issues of governance in decision making in line with external advice; pursuing financial planning approaches which do not place an over reliance on speculative commercial activity but which do incorporate a balanced and forward thinking approach to delivery of modest commercial gains; and exploring a range of savings proposals to be considered as part of this budget consultation process.

It is becoming clear that despite a recent history of robust financial management, the current financial environment is causing greater financial pressure on the Council. Recent announcements in the Chancellors Autumn statement reduce some of this pressure, but do not yet provide sufficient funding, such that further cost reductions are still necessary in order to set a balanced budget. The Council's Medium Term Financial Strategy (MTFS) will be reported to Cabinet along with the final Budget Report in February 2025. It will provide greater coverage of the Council's approach to financial planning and addressing current issues. These continue to be difficult times for local authorities and although the Council is able to identify a balanced position for 2025/26, there are likely to be significant gaps remaining over the medium-term, whilst we await information on the Governments intentions to reform Local Government funding such that need is funded more fairly from 2026/27. In the meantime, in terms of future years, the Council will continue to use prudent assumptions to provide as far as is possible, realistic financial projections in order to maintain a focus on sound financial decision making going forward.

The financial position in Appendix 1 to the report presents, subject to consultation, an opportunity to balance the 2025/26 budget. In the period between now and February, the Council will update its forecasts to reflect the Local Government Finance Settlement and a small number of technical areas, and members will review consultation responses as part of their final decision making.

The Council's recent revenue and capital budgets have maintained a strong focus on helping Coventry become a growing and more prosperous city, both to help protect and increase key tax revenue streams and reduce the reliance of some local residents on Council services. In addition, the Council has adopted more commercial

approaches to identify new and increased revenue streams. This will continue to be required as part of a balanced strategy which pays due regard to the risks and limitations inherent within them. The view of the Director of Finance and Resource (the Section 151 Officer) is that the risk of occasional negative financial consequences of taking such approaches is lower than the risk of not pursuing them at all and failing to attract the sustained financial benefits that they offer.

The indicative level of the Capital Programme set out above is only a guide at this stage although it continues to point towards another significant programme of spend on capital schemes across the city. Much of this spend will continue to deliver benefits to the local economy through infrastructure improvements and enhancement of the city's appeal to private sector investment. The medium-term trajectory of the Capital Programme does not reflect the high levels of expenditure experienced in recent years and will depend on the success of future grant bidding processes and Government announcements.

5.2 Legal Implications

Budget Policy Proposals

The proposals in this report are designed to meet the Council's statutory obligations in relation to setting a balanced 2025/26 budget by mid-March 2025. This includes the duty to report to the Council on the robustness of the estimates provided and the adequacy of the financial reserves in place. Section 31A of the Local Government Finance Act 1992 and Section 25 of the Local Government Act 2003 refer.

Council Tax Support Scheme

The Local Government Finance Act 1992 as amended includes a requirement for the Council to adopt any revisions to its local Council Tax Support scheme by 11 March of the year in which changes are to be implemented.

Failure to do so would result in the Council having to maintain the scheme currently in place.

Section 67(2)(aa) Local Government Finance Act 1992 as amended by the 2012 Act, states that the implementation of a local Council Tax Support scheme and any subsequent revisions to the scheme will be a function reserved to full Council.

The framework within which billing authorities must devise their Council Tax Reduction schemes is contained in Part 1 of Schedule 4 to the Act. This Schedule provides that the following matters must be included in an authority's scheme:

- a. a description of the classes of person entitled to a council tax reduction.
- b. details of the reductions which are to apply to those classes (different classes of persons may be entitled to different reductions);
- c. the procedure under which a person may apply for a Council Tax reduction; and
- d. an appeals procedure covering decisions over entitlement to a reduction and the amount of any reduction due.

These items are all included in the proposed revised schemes.

Consultation must be carried out in accordance with the 2012 Act. The Council must attempt to ensure that all interested parties are able to give a view.

The Council must consider whether there are any groups or individuals that are adversely impacted by any changes when making its final decisions on a local scheme.

6. Other implications

6.1 How will this contribute to the One Coventry Plan?

<https://www.coventry.gov.uk/strategies-plans-policies/one-coventry-plan>

The Council, in common with all local authorities, will continue to be faced with challenging resource constraints although the precise nature and trajectory of this are not yet clear. Individual proposals set out in this report are likely to have an impact on front-line services as set out in Appendix 1 to the report. The Pre-Budget position is presented within the context of the existing Medium Term Financial Strategy, which is aligned with the priorities set out for the City within the One Coventry Plan. In this way Pre-Budget proposals are aligned to existing policy priorities.

6.2 How is risk being managed?

The inability to deliver a balanced budget is one of the Council's key corporate risks. The proposals within this report are aimed directly at trying to mitigate this risk. The new savings and income targets that will be included in the Council's bottom line budget position will be governed robustly to ensure there is no significant risk of non-achievement. The continued budget gaps for future years will need to be addressed as part of the next budget process through 2025.

6.3 What is the impact on the organisation?

The proposals set out in Appendix 1 to the report could result in a relatively small number of post deletions and in some cases, some impact on services as set out. Any new savings and income targets included in the Council's approved budget position will be managed carefully as part of robust governance arrangements as they are implemented, to manage the risk of non-achievement. In addition, the continued budget gaps for future years will need to be addressed as part of the next budget process through 2025, and following the Governments future spending reviews and funding reform as they become known.

6.4 Equalities / EIA

Budget Policy Proposals

A cumulative impact assessment of all the policy proposals contained in this year's pre-budget report has been produced and can be found in Appendix 3 to the report. This cumulative assessment has been produced using data from individual equality impact assessments completed by service areas on the policy proposals. The assessment shows the anticipated impact (on service users with protected characteristics) of all the pre-budget policy proposals taken together, is

likely to be negative. A full cumulative impact report will be produced following the conclusion of the public consultation and ahead of the final Budget setting report in early 2026, with more detailed analysis on the likely equalities impact of the final proposals. This will be based on the equality impact assessments completed for each of the proposals, updated to include any changes or additional information received as part of the public consultation.

Council Tax Support Scheme

An equality impact assessment (EIA) has been carried out to understand the likely impact of implementing the recommendations relating to the Council Tax Support Scheme. This EIA can be found in Appendix 4 to the report. From initial modelling undertaken on the proposed change to reduce maximum support from 80% to 75%, the majority of all working age households will have a reduction in support, regardless of protected characteristics. All working age households in income band 1 will be affected regardless of any protected characteristics.

6.5 Implications for (or impact on) climate change and the environment

No impact at this stage although climate change and the environmental impact of the Council's decisions are likely to feature more strongly in the future.

6.6 Implications for partner organisations?

Budget Policy Proposals

The options contained within this consultation include potential impact on some of the Council's partner organisations. We will engage with key partners on these matters as appropriate.

Council tax Support Scheme

Reducing entitlement to benefit has potentially significant impacts on partner organisations, particularly for advice agencies and other third sector organisations. The Council is in regular contact with partner organisations to ensure they are kept informed of potential changes and it is expected that these organisations will respond to the public consultation on a draft scheme.

There are implications for major precepting authorities, and the Council has initiated consultation with West Midlands Police, West Midlands Combined Authority and the West Midlands Fire and Civil Defence Authority in respect these implications.

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