

**RECORD OF EXECUTIVE DECISION
BY CABINET**

ITEM:	Updated Section 25 Statement on the Robustness of the 2026/27 Budget Estimates and the Adequacy of Reserves
Cabinet Members Present:	Councillors Jo Monk (Chairman), Alan Amos, Satinder Bell, Justin Bowen, Ian Cresswell, Sue Eacock, Stephen Foster, Karl Perks, Nik Price and Rob Wharton
Date of Decision:	24 February 2026
Purpose:	To consider the updated Section 25 report.
DECISION:	Cabinet noted the contents of this updated report following the Final Local Government Settlement announced on 9 February 2026.
Reason(s) for the Decision:	As set out in the report. Under Section 25 of the Local Government Act 2003 The Council has a duty to have regard to the CFO's report when approving the budget.
Alternative Options Considered:	None other than as set out in the report.
Conflict of Interest (any declared by a consulted Cabinet Member/any dispensation granted)	None
Date the decision is due to take effect:	This issue concerns the budget which will be considered at Council on 26 February 2026.

HAZEL BEST, ASSISTANT DIRECTOR, LEGAL AND GOVERNANCE