

**Local Government Act 2003: Section 25
Supplementary Statement by the Deputy Chief Executive &
Section 151 Officer (Chief Finance Officer) based on the Green
Group budget amendments**

Introduction

1. This statement is produced on the basis of any changes to Section 3.1 of the Cabinet's Budget and Business Planning Report 2026/27 to 2030/31 which sets my view of the robustness of the budget estimates recommended by the Cabinet and the adequacy of the level of reserves as required by the Local Government Act 2003.
2. The budget amendments proposed by the Green Group have an immaterial impact on the budget assumptions, the financial risks and the total level of reserves.
3. I therefore conclude that the amendments do not impact my Section 25 judgement.

**Lorna Baxter FCPFA
Deputy Chief Executive (S151 Officer)**

6 February 2026