

NORTH WARWICKSHIRE BOROUGH COUNCIL

**MINUTES OF THE
EXECUTIVE BOARD**

10 February 2025

Present: Councillor D Wright in the Chair

Councillors Barnett, Bell, Clews, H Phillips, O Phillips, Reilly, Ridley, Ririe, Simpson, Symonds, and Whapples

Apologies for absence were received from Councillors Gosling (Substitute O Phillips)

52 Declarations of Personal or Prejudicial Interest

None were declared at the meeting.

53 Minutes of the Executive Board held on 25 November 2024

The minutes of the meeting of the Board held on 25 November 2024, copies having been circulated, were approved as a correct record and signed by the Chairman.

54 Annual Governance Statement 2023-24

The Interim Corporate Director – Resources (Section 151 Officer) highlighted the Annual Governance Statement for 2023/24 and set out the arrangements the Council had put in place for the governance of its affairs and facilitating the effective exercise of its functions, including arrangements for the management of risk. These ensure that its business is conducted in accordance with the law and proper standards and that public money is safeguarded and accounted for and is used economically, efficiently and effectively. It also relates to 2023/24 which was prepared by the Section 151 officer but was not presented for approval by members which is a requirement.

Resolved:

That the Annual Governance Statement for 2023/24 be approved.

Note: Due to the information in Minute Items 55 and 56, the running order was altered.

55 Draft Financial Statements 2023/24

The Interim Corporate Director – Resources (Section 151 Officer) highlighted the position on the General Fund and Housing Revenue Account, compared with the estimated position previously reported.

The draft accounts for 2023/24 had not been presented to members previously due to the delays with the previous year's accounts and decision on backlog audits. As reported to members on this board in September 2024, we were waiting for clarification from our external auditors Ernst & Young and Azets as to what years would be audited. This has been clarified and the external auditors have disclaimed Accounts for 2021/22 and 2022/23 to meet the backstop deadline 13 December 2024, and Azets will be recommending disclaiming the 2023/24 accounts to meet the backstop deadline 28 February 2025.

Resolved:

That the draft financial statements for 2023/24 be approved.

56 External Auditors Completion Report for Those Charged with Governance 2023/24

The Interim Corporate Director – Resources (Section 151 Officer) presented to Members the Financial Statements for 2023/24. The report explained the approach and outcome for the 2023/24 audit. The Government has imposed the backstop date 28 February 2025 for 2023/24 accounts to be audited and an opinion on the financial statements issued.

The opinion of Azets the Council's new external auditors is as a result of the system wide implementation of backstop dates they expect to disclaim the opinion on the 2023/24 financial statements, which is the same as Ernest Young did on the 2021/22 and 2022/23 accounts.

Presenters of the Report: Chris Brown and Azola Dudula Azets.

Resolved:

- a That the Completion Report presented as Appendix A be approved; and**
- b That Members give the Section 151 Officer in consultation with the Chair of The Executive Board delegated authority to sign off the Letter of Representation for 2023/24.**

57 Warwickshire, Coventry and Solihull Local Authorities Natural Capital Investment Strategy

The Chief Executive reminded Members that a report was taken to the Local Development Framework Sub-Committee on 19 November 2024 seeking the adoption of the Warwickshire, Coventry and Solihull Natural Capital Investment Strategy as the basis for utilising natural capital funding across the sub-region. The strategy aligns closely with the Biodiversity Action Plan (BAP) and has the potential to support the delivery of the BAP. The Sub-Committee supported the recommendation that the Natural Capital Investment Strategy be adopted.

Recommended:

- a That the Natural Capital Investment Strategy be adopted;**
- b That the progress towards developing a Natural Capital Investment Implementation Plan be noted;**
- c That the approach to the governance of the Strategy and the establishment of a Capital Investment Board be agreed; and**
- d That Councillor Simpson be appointed to the Board.**

58 Local Government Standards System

The Chief Executive and the Monitoring Officer requested that the Board note the draft revised Local Government Standards System which is currently being consulted on and confirm any comments to be submitted to Government.

Resolved:

That the report be noted.

59 Data Protection Policies and Procedures

The Head of Legal Services sought to approve the following policies:

- Data Protection Policy
- Data Breach Policy and Procedure
- Access to Deceased Persons Records Policy
- Data Privacy Impact Assessment("DPIA") Procedure
- Legitimate Interest Assessment("LIA") Procedure

Resolved:

That the policies presented by the Head of Legal Services be approved.

60 The Proposed 3 Year Capital Programme 2025/26 – 2027/28

The Interim Corporate Director – Resources (Section 151 Officer) proposed the Three-Year Capital Programme and outlined the availability of capital resources to fund the programme. The report recommended the options available.

Resolved:

- a That the revised Capital Programme for 2024/25 as set out in the report be adopted:**

Recommendation to Council

- b That the Three-Year Capital Programme for the period 2025/26 to 2027/28 as set out in Appendix B, subject to the transfer of funding from the Business Rate Fluctuation Reserve totalling £1,831,591 to fund vehicle purchases be approved; and**
- c That the prudential indicators set out in Section 9, subject to any changes that may be required as a result of decisions taken during this meeting be approved.**

61 General Fund Revenue Budget – 2024/25 Forecast and 2025/26 Estimates

The Interim Corporate Director – Resources (Section 151 Officer) covered the outturn forecast for 2024/25 and an estimate of expenditure for 2025/26, together with future estimates for 2026/27, 2027/28 and 2028/29.

Recommended:

- a That the revised budget for 2024/25 be accepted;**
- b That the 2025/26 estimates, as presented in the report and included in the overall budget report considered in a later agenda item be approved.**

62 General Fund Revenue Estimates Summary – 2024/25 Outturn and Tax Set 2025/26

The Interim Corporate Director – Resources (Section 151 Officer) presented the General Fund revenue estimates for outturn 2024/25 and original 2025/26 as presented to the individual boards and the overall Tax Set Summary for 2025/26 along with the recommendations to support the figures presented.

Recommendation to the Council:

- a The outturn budget for 2024/25, as set out in Appendices A,B & C;**
- b The revenues estimates for 2025/26, in Appendices A,B & C;**
- c That the Council Tax base for 2025/26 be noted;**
- d That a Council Tax increase of 2.99% £7.05 per annum (14p per week) on a Band D property for 2025/26 be approved;**
- e That the transfer of £1,831,591 from the Business Rates Fluctuation Reserve fund the vehicles replacement programme for 2025/26 to 2027/28 be approved;**
- f That the transfer of £5m in 2025/26 to a specific capital reserve towards funding future capital commitments reducing borrowing be approved;**
- g That the minimum general fund balances of £1.2m as risk assessed by the Section 151 Officer be approved; and**
- h That the preparation of the Council Tax resolution for consideration by the Council using the recommendations agreed by this board be approved.**

63 Exclusion of the Public and Press

Resolved:

That under Section 100A(4) of the Local Government Act 1972, the public and press be excluded from the meeting for the following items of business, on the grounds that they involve the likely disclosure of exempt information as defined by Schedule 12A to the Act.

64 **Staffing Matter**

The Chief Executive sought consideration of a proposal relating to a staffing matter.

Resolved:

That the recommendations set out in the report by the Chief Executive be approved.

65 **Exempt extract of the Minutes of the meeting of the Executive Board held on 25 November 2024.**

That the exempt extract of the Minutes of the meeting of the Executive Board held on 25 November 2024, copies having been previously circulated, were approved as a correct record and signed by the Chairman.

D Wright
CHAIRMAN