



## General Purposes Committee

**Monday 6 December 2021 at 9.30 am**

Conference Hall - Brent Civic Centre, Engineers Way,  
Wembley, HA9 0FJ

Please note that this meeting will be held as a socially distanced physical meeting with all members of the Committee therefore required to attend in person.

Guidance on the safe delivery of face-to-face meetings is included at the end of the agenda front sheet.

**Due to current restrictions and limits on the socially distanced venue capacity, any members of the press and public wishing to attend this meeting are encouraged to do so via the live webcast. The link to attend the meeting is available [HERE](#)**

### Membership:

#### Members

Councillors:

M Butt (Chair)  
McLennan (Vice-Chair)  
Colwill  
Farah  
Nerva  
M Patel  
Krupa Sheth  
Tatler

#### Substitute Members

Councillors:

Afzal, S Choudhary, Dixon, Kabir, Knight, Southwood  
and Stephens

Councillors:

Kansagra and Maurice

**For further information contact:** Natalie Connor, Governance Officer  
Tel: 020 8937 1506/ Email: [natalie.connor@brent.gov.uk](mailto:natalie.connor@brent.gov.uk)

For electronic copies of minutes, reports and agendas, and to be alerted when the minutes of this meeting have been published visit:  
**[democracy.brent.gov.uk](https://democracy.brent.gov.uk)**

### **Notes for Members - Declarations of Interest:**

If a Member is aware they have a Disclosable Pecuniary Interest\* in an item of business, they must declare its existence and nature at the start of the meeting or when it becomes apparent and must leave the room without participating in discussion of the item.

If a Member is aware they have a Personal Interest\*\* in an item of business, they must declare its existence and nature at the start of the meeting or when it becomes apparent.

If the Personal Interest is also significant enough to affect your judgement of a public interest and either it affects a financial position or relates to a regulatory matter then after disclosing the interest to the meeting the Member must leave the room without participating in discussion of the item, except that they may first make representations, answer questions or give evidence relating to the matter, provided that the public are allowed to attend the meeting for those purposes.

### **\*Disclosable Pecuniary Interests:**

- (a) **Employment, etc.** - Any employment, office, trade, profession or vocation carried on for profit gain.
- (b) **Sponsorship** - Any payment or other financial benefit in respect of expenses in carrying out duties as a member, or of election; including from a trade union.
- (c) **Contracts** - Any current contract for goods, services or works, between the Councillors or their partner (or a body in which one has a beneficial interest) and the council.
- (d) **Land** - Any beneficial interest in land which is within the council's area.
- (e) **Licences** - Any licence to occupy land in the council's area for a month or longer.
- (f) **Corporate tenancies** - Any tenancy between the council and a body in which the Councillor or their partner have a beneficial interest.
- (g) **Securities** - Any beneficial interest in securities of a body which has a place of business or land in the council's area, if the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body or of any one class of its issued share capital.

### **\*\*Personal Interests:**

The business relates to or affects:

(a) Anybody of which you are a member or in a position of general control or management, and:

- To which you are appointed by the council;
- which exercises functions of a public nature;
- which is directed is to charitable purposes;
- whose principal purposes include the influence of public opinion or policy (including a political party of trade union).

(b) The interests of a person from whom you have received gifts or hospitality of at least £50 as a member in the municipal year;

or

A decision in relation to that business might reasonably be regarded as affecting the well-being or financial position of:

- You yourself;
- a member of your family or your friend or any person with whom you have a close association or any person or body who is the subject of a registrable personal interest.

# Agenda

Introductions, if appropriate.

Item	Page
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<b>1</b>	<b>Apologies for absence and clarification of alternate members</b>	
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<b>2</b>	<b>Declarations of interests</b>	
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Members are invited to declare at this stage of the meeting, the nature and existence of any relevant disclosable pecuniary or personal interests in the items on this agenda and to specify the item(s) to which they relate.

<b>3</b>	<b>Deputations (if any)</b>	
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To hear any deputations received from members of the public in accordance with Standing Order 67.

<b>4</b>	<b>Minutes of the previous meeting</b>	<b>1 - 6</b>
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To approve the minutes of the previous meeting held on Monday 8 November 2021 as a correct record.

<b>5</b>	<b>Matters arising (if any)</b>	
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To consider any matters arising from the minutes of the previous meeting.

<b>6</b>	<b>Calculation of Council Tax Base 2022/23</b>	<b>7 - 12</b>
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This report is presented to enable the Council to fulfil its statutory role to set a council tax base for 2022/23. The Local Government Finance Act (LGFA) 1992, as amended by the LGFA 2003 & LGFA 2012, requires the Authority to formally calculate the Council Tax Base for 2022/23 and pass this information to precepting authorities by 31 January 2022. The tax base must be set between 1 December 2021 and 31 January 2022.

**Ward Affected:**  
All wards

**Contact Officer:** Minesh Patel, Director of Finance

## **7 Severance Approval**

13 - 18

This report seeks approval to make a severance payment to an officer whose post has become redundant as a result of a restructure within the Customer and Digital Service Directorate. Where the redundancy and severance payment, when added to the pension strain costs that the council must bear as part of the Pension scheme rules, amounts to over £100,000 the General Purposes Committee is required to approve the payment.

**Ward Affected:**  
All wards

**Contact Officer:** Debra Norman  
Director of Legal, HR, Audit and Investigations.  
Tel: 020 8937 1578  
Email: [Debra.Norman@brent.gov.uk](mailto:Debra.Norman@brent.gov.uk)

## **8 Appointments to Sub-Committees / Outside Bodies**

To consider any appointments needing to be made in relation to the Sub Committees appointed by the General Purposes Committee.

## **9 Exclusion of Press and Public**

The following item is not for publication as it relates to the category of exempt information set out below, as specified under Part 1, Schedule 12 A of the Local Government Act 1972.

Agenda Item 7: Severance Approval – Appendix 1 (severance payment costs). This has been classified as exempt under Para 1 of Schedule 12A, namely: “Information relating to any individual.”

## **10 Any other urgent business**

Notice of items to be raised under this heading must be given in writing to the Head of Executive and Member Services or her representative before the meeting in accordance with Standing Order 60.

**Date of next meeting: 9:30am on Monday 7 March 2022**

### **Guidance on the delivery of safe meetings at The Drum, Brent Civic Centre**

- We have revised the capacities and floor plans for event spaces to ensure they are Covid-19 compliant and meet the current social distancing guidelines.
- Attendees will need to maintain the necessary social distancing at all times.
- Signage and reminders, including floor markers for social distancing and one-way flow systems are present throughout The Drum and need to be followed.
- Please note the Civic Centre visitor lifts will have reduced capacity to help with social distancing.
- The use of face coverings is encouraged with hand sanitiser dispensers located at the main entrance to The Drum and within each meeting room.
- Those attending meetings are asked to scan the coronavirus NHS QR code for The Drum upon entry. Posters of the QR code are located in front of the main Drum entrance and outside each boardroom.
- Although not required, should anyone attending wish to do book a lateral flow test in advance these are also available at the Civic Centre and can be booked via the following link: <https://www.brent.gov.uk/your-community/coronavirus/covid-19-testing/if-you-dont-have-symptoms/>

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## LONDON BOROUGH OF BRENT

### MINUTES OF THE GENERAL PURPOSES COMMITTEE

Held in the Conference Hall, Brent Civic Centre on Monday 8 November 2021  
at 10:35am (following on from the preceding Cabinet meeting)

PRESENT: Councillor M Butt (Chair), Councillor McLennan (Vice-Chair) and Councillors Farah, Nerva, M Patel, Krupa Sheth, Tatler and Kansagra.

Also present: Councillors Kennelly and Southwood

#### 1. **Apologies for absence and clarification of alternate members**

An apology for absence was received from Councillor Colwill with Councillor Kansagra (following his apologies for lateness) in attendance as a substitute member.

#### 2. **Declarations of interests**

There were no declarations of interests made at the meeting.

#### 3. **Deputations (if any)**

There were no deputations received.

#### 4. **Minutes of the previous meeting**

**RESOLVED** that the minutes of the previous meeting held on Monday 13 September 2021 be approved as an accurate record.

#### 5. **Matters arising (if any)**

There were no matters arising.

The order of business was amended at the meeting in order to consider the agenda items as follows – Item 7 (Additional Bank Holiday); Item 8 (Recruitment & Retention of Social Workers Children & Young People); Item 9 (Pension Agreement – Greater London Authority and Inner London Education Authority) and Item 6 (Review of Polling Districts, Places and Polling Stations)

The minutes reflect the order in which the items were listed on the agenda.

#### 6. **Review of Polling Districts, Polling Places and Polling Stations**

Carolyn Downs, Chief Executive and (Acting Returning Officer) introduced a report detailing the review of the local authority polling districts and polling places as required under the Representation of the People Act 1983 (as amended by the Electoral Administration Act 2006) and the Electoral Registration and Administration

Act 2013. The review had been designed to reflect the changes in electoral ward boundaries introduced as a result of the Local Government Boundary Commission for England review of electoral wards in Brent, with the new arrangements due to come into effect for the local government elections in May 2022.

In considering the report, members noted the focus of the review only on internal polling district boundaries and extensive nature of the consultation which had been undertaken on the proposed arrangements, as detailed within section 5 and Appendix B of the report.

Prior to considering the proposed changes in electoral arrangements Councillor Muhammed Butt, as Chair, invited Councillor Kennelly to address the meeting whom he advised had requested to speak in relation to the proposed changes within Preston Ward.

Councillor Kennelly advised that whilst supportive of the proposals relating to polling stations PR1 and PR3 he had concerns relating the proposed use of the Century Bowling & Social Club Logan Road as polling station PR2. The concerns related to safety and accessibility of the location, with Wembley Primary School suggested as a possible alternative. In response, it was confirmed that additional legal advice may need to be sought in relation to the suitability of the suggested alternative site given it fell just outside of the Polling District and there was a requirement to ensure there were no other suitable venues within the District.

In addition, members noted the additional public representations which had been submitted in writing by Paul Lorber and circulated in advance of the meeting. These related to the proposed changes within Sudbury ward. The additional submission had asked members to consider an increase in the number of polling stations to four based on a revised division of polling districts. Members noted that development of the proposals within the report had already been subject to extensive research and consultation, with the proposed arrangements having been amended and designed to reflect the outcome of that process in order to maintain strong and identifiable boundaries wherever possible. Members were keen to avoid further changes that would result in boundaries between polling stations and their districts being split and on this basis advised they were minded to accept the proposed changes as detailed within the report rather than the alternative proposals submitted within the additional representations considered at the meeting.

Councillor Muhammed Butt as Chair then invited Katie Smith, Head of Executive & Member Services, to provide a brief summary of the proposed changes in electoral arrangements, as set out in detail within section 6 and the individual ward maps included as Appendix A of the report. Members noted the outline and summary of the proposed changes, which included:

- Changes to polling district boundaries in all 22 wards;
- A reduction in the overall number of polling places under the new arrangements in 2022 from 103 to 95 (compared to the GLA election) which reflected the boundary changes and move to wards with fewer polling districts;
- No changes being made to 81 polling places, with 14 new places being recommended.

Members were advised that the proposals to change polling places reflected comments received as part of the consultation, particularly in relation to reducing



the use and reliance on schools and need to ensure that the new polling districts were served by polling stations that were accessible. As a result, 21 existing polling stations had not been identified for future use, including nine schools and five temporary buildings (portacabins), which the Committee fully supported.

In considering the proposed changes outlined within the detailed proposals in section 4 and Appendix A of the report, members highlighted the following comments:

- Kenton Ward (Polling Station KE6) – Concerns expressed regarding suitability of the continued use of Preston & Mall Youth and Community Centre, given its road access. Whilst noting the comments raised, the Committee again recognised the extensive nature of the review undertaken, accessibility of the venue by pedestrians and previous use of the venue as a polling station. It was therefore agreed to support its recommended inclusion as an existing polling station.
- Members advised that subject to the final changes agreed, they would be keen to ensure that a clear communications strategy and signage was in place on the day of the election to re-direct electors to any new polling stations where there had been changes from the previous arrangements. It was noted this would be in addition to notice of any changes being provided within the Household Notification Letters and Poll Cards.
- Councillor Muhammed Butt, as Chair, advised that in addition to the representations considered earlier in the meeting he had also received a request to speak from Councillor Georgiou in relation to the arrangements within Alperton ward. Whilst Councillor Georgiou had been unable to attend the meeting due to illness, members were advised that the proposals within the ward had included replacing Abbey Estate Community Centre and the Nursery Building at Lyon Park Primary School as polling places with St George Grand Union which would serve both the AL3 and AL4 polling districts. This was in view of the continued unsuitability of the Community Centre for use as a polling station and more accessible nature and space available within the Grand Union building.

As no further issues were raised members thanked all those who had engaged in the consultation process on the new arrangements and officers within Executive & Member Services and the Elections Team for their effort and work in preparing the detailed proposals.

Having considered the report it was **RESOLVED**:

- (1) Having considered the additional representations made in respect of Preston, Sudbury and Kenton wards, to agree the proposals in relation to these wards subject to the Chief Executive as (Acting) Returning Officer undertaking a further review in relation to the Preston ward to consider whether alternative recommendations needed to be made.

**Post Meeting Update:** Following the meeting a further site visit has been undertaken to the Century Bowling & Sports Social Club and since access to the polling place can be secured from both the north and south of the site, the

issues relating to safety and accessibility of the location were deemed to be mitigated. Highly visible signage will also be provided.

- (2) Subject to (1) above, to approve the changes to polling district boundaries and location of polling places as set out in Section 6 and Appendix A of the report.
- (3) To delegate authority to the (Acting) Returning Officer to approve any alternative polling place in the event that any polling place becomes unavailable or is found to be unsuitable in the run up to the election and to make this change on a permanent basis following the election.

## **7. Additional Bank Holiday**

Carolyn Downs, Chief Executive, introduced a report seeking the Committee's approval to recognise 24 December 2021 as an additional Bank Holiday leave day for staff.

In considering the report, members were keen to recognise and acknowledge the commitment, dedication and hard work of staff throughout the year in what continued to be such challenging times during recovery from the pandemic.

It was also noted that should members be minded to agree the proposal, this would not involve any additional financial implications and arrangements would remain in place to ensure the continued provision of emergency and out of hours' services.

As a result, it was **RESOLVED** to designate the 24 December 2021 as an additional Bank Holiday leave day for staff.

## **8. Recruitment and Retention of Social Workers - Children & Young People**

Nigel Chapman (Operational Director Integration & Improved Outcomes) introduced a report providing the Committee with an update on the impact on the decision taken in October 2018 to introduce recruitment and retention initiatives for key social work roles within the Children and Young People (CYP) department. In addition, the report detailed the current position regarding social work staff retention within the department, with particular reference to current challenges for frontline child protection social work recruitment and retention in the Localities Service, along with a proposed amended approach in order to address the issues identified.

Members noted the updated benchmarking details, set out within section 3.3 of the report, along with the importance of Brent remaining competitive in the market place for good quality staff in order to provide stability across the service and in seeking to reduce the reliance on agency staff.

In welcoming the positive improvements that had been made in terms of the recruitment and retention of staff since the introduction of the current initiatives, as detailed in section 4 of the report, members also recognised the ongoing challenges particularly within the Localities Service. Members were therefore supportive of the proposed amendments recommended to current initiatives based on an increase in the one-off payment to newly recruited permanent social work staff and retention

payments for all permanent qualified social work staff on grades PO1-PO7 in the most hard to recruit teams within the Localities service.

Having welcomed the progress being made, it was **RESOLVED**:

- (1) To amend two of the current recruitment and retention initiatives until the end of the 2022/23 financial year, with arrangements being reviewed again in late 2022 as follows:
  - To increase the one-off payment to newly recruited permanent social work staff on grades PO1-PO7 in the most hard to recruit to teams within the Localities service (Referral and Assessment teams, East and West long-term teams) from £5000 to £7500, on satisfactory completion of a probationary period; and
  - To increase retention payments in the hard to recruit to social work teams in the Localities service, for all qualified social work staff graded PO1-PO7, from £1200 to £4500 per annum.
- (2) To agree that other previously agreed recruitment and retention initiatives be maintained as follows:
  - To continue the one-off payment of £5000 to newly recruited permanent social work managers, practice consultants and senior social workers in all other eligible teams, on satisfactory completion of a probationary period.
  - To continue retention payment of £3600 to all other eligible qualified social work managers and social work practice consultant posts, payable after 36 months in role and on a recurring 36-month cycle. Senior social workers currently receive a retention payment. To continue the existing market supplement (retention payment) of £1,200 per annum to all other qualified social work eligible roles.
  - To allow the department the discretion to provide relocation package support to key posts, up to a maximum of £5,000 in individual cases together with any COVID related costs associated with the recruitment of overseas social workers.
  - To continue the opportunity for all qualified social workers within the remit of the scheme to rent key worker housing.
- (3) To continue with the delegation of authority to the Strategic Director, Children & Young People, in consultation and regular review with the Director of Legal, HR and Audit and Investigations, to determine how recruitment and retention payments were offered across the department, with a continued focus on hard to recruit to posts.

## 9. **Pension Agreement - Greater London Authority and Inner London Education Authority**

Councillor McLennan introduced a report that detailed a proposed agreement between the Council and the London Pension Fund Authority (LPFA) in respect of funding the historical pension liabilities of Greater London Council (GLC) and the Inner London Education Authority (ILEA).

In considering the report, members noted the background to the historical pension liabilities resulting from the abolition of the GLC and ILEA and negotiations undertaken between the Society of London Treasurers and LPFA in order to reach an agreement in relation to the funding of these liabilities. Members were advised that the Council had established an earmarked reserve for this purpose with the agreement not expected to create any additional budgetary pressure as liabilities decreased over time.

Having considered the report and information with the accompanying exempt appendix, the Committee **RESOLVED** to:

- (1) Note the additional liability due to the LPFA as at 31 March 2019, relating to deferred, pensioner and dependent liabilities for which the Council was responsible.
- (2) Delegate authority to the Director of Finance to agree the final terms of and sign an agreement between the LPFA and London Boroughs in respect of the Council's GLC/ILEA liabilities, as detailed within Appendix A (containing exempt information) of the report.
- (3) Delegate authority to the Director of Finance to manage the funding of the liabilities until full repayment.

**10. Appointments to Sub-Committees / Outside Bodies**

There were no appointments to be considered at the meeting.

**11. Exclusion of Press and Public**


There were no items that required the exclusion of the press or public.

**12. Any other urgent business**

None.

The meeting closed at 11.05 am

COUNCILLOR MUHAMMED BUTT  
Chair

 <b>Brent</b>	<b>General Purposes Committee</b> 6 December 2021
	<b>Report from the Director of Finance</b>
<b>Calculation of Council Tax Base 2022/23</b>	

<b>Wards Affected:</b>	All
<b>Key or Non-Key Decision:</b>	N/A
<b>Open or Part/Fully Exempt:</b> <small>(If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)</small>	Open
<b>No. of Appendices:</b>	None
<b>Background Papers:</b>	None
<b>Contact Officer(s):</b> <small>(Name, Title, Contact Details)</small>	Minesh Patel, Director of Finance 020 8937 4043 <a href="mailto:Minesh.Patel@brent.gov.uk">Minesh.Patel@brent.gov.uk</a>  Rav Jassar, Deputy Director of Finance 020 8937 1487 <a href="mailto:Ravinder.Jassar@brent.gov.uk">Ravinder.Jassar@brent.gov.uk</a>

## 1.0 Purpose of the Report

- 1.1 This report is presented to enable the Council to fulfil its statutory role to set a council tax base for 2022/23. The Local Government Finance Act (LGFA) 1992, as amended by the LGFA 2003 & LGFA 2012, requires the Authority to formally calculate the Council Tax Base for 2022/23 and pass this information to precepting authorities by 31 January 2022. The tax base must be set between 1 December 2021 and 31 January 2022.

## 2.0 Recommendation(s)

- 2.1 Agree that the Band D equivalent number of properties is calculated, as shown, in accordance with the Government regulations;

- 2.2 Agree that the collection rate for Council Tax for 2022/23 is set at 97%; and
- 2.3 Subject to (2.1) and (2.2) above, a Council Tax Base for 2022/23 of 98,730 Band D equivalent properties (after collection rate allowance deduction) be approved.

### **3.0 Tax Base**

- 3.1 The calculation of the tax base is one of the technical stages in the process of setting the council tax, which is scheduled for the Full Council Meeting on 24 February 2022.
- 3.2 The Local Government Finance Act (LGFA) 1992, as amended by the LGFA 2003 & LGFA 2012, requires the Authority formally to calculate the Council Tax Base for 2022/23 and pass this information to precepting authorities by 31 January 2022. The tax base must be set between 1 December 2021 and 31 January 2022.
- 3.3 Brent, like all Local Authorities, has to work out how much next year's Band D council tax should be so that the total tax that will be collected equals the budget required to pay for its services. To work out the Band D tax, the budget requirement is divided by a figure called the council tax base, which is calculated in this report. In effect, the tax base represents the aggregate taxable value of all residential property in Brent. As well as Brent, the Greater London Authority also needs the tax base figure to work out how much they need to add on to Brent's council tax to pay for their services. This is formally known as their 'precept'.
- 3.4 The Council's 'number of taxable properties' has been calculated in accordance with relevant procedures and guidance for 2022/23. The calculation of the Tax Base has two parts:
- (a) The number of taxable properties shown as 'Band D equivalents'; and
- (b) The expected collection rate for the year.
- 3.5 The calculation method is set out in the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as amended. For calculating the Tax Base, (and setting the Council Tax) properties in each of the eight valuation bands are given different weightings. These weightings are shown as a proportion of the Band D value. These are shown below:

Band	A	B	C	D	E	F	G	H
Weighting	6/9	7/9	8/9	1	11/9	13/9	15/9	2

- 3.6 The calculation is primarily based on the Council Tax Base Return submitted to the Ministry of Levelling Up, Housing and Communities in October 2021, which is used in Government grant calculations. This sets out the factual number of Band D properties, after taking account of the existing level of council tax support and exemptions. An estimate is also made for the change in the tax

base expected in 2022/23 arising out of new housing developments in the borough and demolitions.

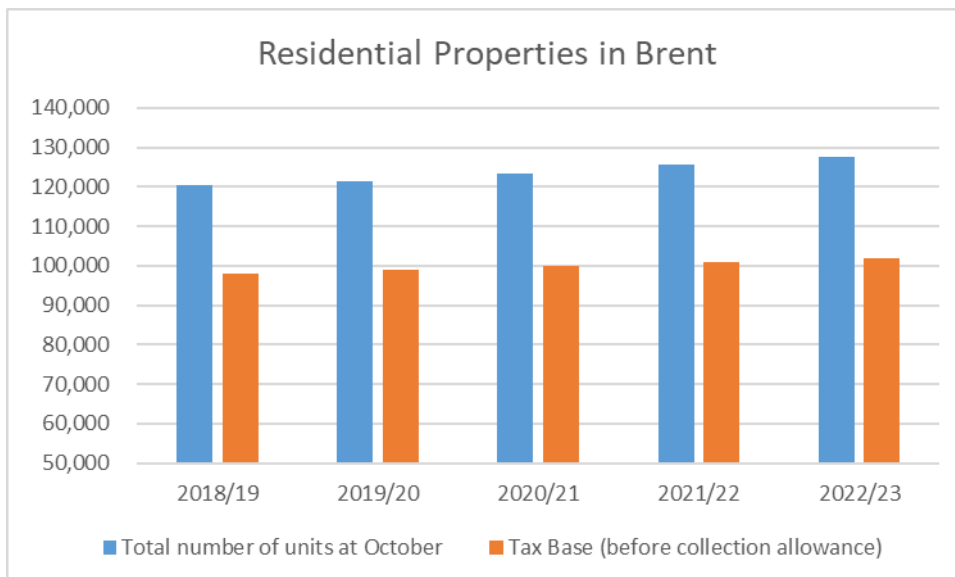
3.7 The council tax base for 2022/23 could be expressed as:

- The Band D equivalent properties as at 1 October 2021 after adjustments for council tax support and occupancy; plus
- The estimated net growth in Band D properties between 1 October 2021 and 31 March 2022 (as all of these properties will be liable for council tax in 2022/23); plus
- Half of the estimated net growth in Band D properties during 2022/23 (all of these properties will be liable for council tax in 2022/23 but as they will complete, on average, half-way through the year, only half of their tax raising potential should be taken into account).
- Both estimates will be adjusted to account for occupancy levels and council tax support, in-line with existing properties.

3.8 The starting point of the Band D properties as at 1 October 2021 is known, and is 99,861. This is circa 2% higher than the equivalent figure as at 1 October 2020, which would suggest that the rate of housebuilding growth in the borough has remained consistent with the average growth recorded last year. Data compiled by the Council from a number of sources, and included in the Borough Plan, shows the number of consented schemes that are likely to complete for the future year is consistent. This general trend is also supported by new council tax registrations that are currently awaiting banding by the Valuation Office Agency. On this basis it is recommended, as set out in section five, to assume that the council tax base will increase to 101,784 units for 2022/23.

3.9 This will be reviewed during 2022/23 and if, at that time, the new properties have come on stream at a slower rate than expected then it may be prudent to adopt a lower rate of growth for 2023/24 to keep the collection fund in balance.

3.10 The graph below shows the total number of properties in the borough compared to the tax base over the last five years, after reductions for both statutory and local reduction schemes have been applied to households in-line with existing data. The reduction for council tax support accounts for around 15% of the reduction from the total number of properties in the borough.



#### 4.0 Council Tax Collection Rate

- 4.1 The figure for Band D properties then needs to be adjusted to reflect the fact that 100% collection of council tax is unlikely to be achieved. The council tax base set by the Council takes account of what is eventually expected to be collected, not just by the end of the financial year in question. This is referred to as the lifetime collection rate.
- 4.2 Between 2001/02 and 2012/13 the Council's lifetime collection rate was set at 97.5% as an assessment of the amount to be collected for the relevant year. Over the years the collection rate has been adjusted to take into account economic factors that have affected actual collection in-year and the longer term effect on collection for the remaining debt outstanding. For 2021/22 the rate was lowered from 97.63% to 97.5% to account for the impact of COVID-19 on household's ability to pay and the postponement of normal debt recovery actions. For 2020/21 the actual in-year collection rate dropped by 3.9% on the previous year and it is estimated that for 2021/22 collection rates will continue to be lower than pre-pandemic rates.
- 4.3 As a result of the ongoing impact of COVID-19 on the economy and the limited level of normal debt recovery action, it is too early to be able to estimate the short and long term impact on collection rates. That being said, it is deemed prudent to further reduce the long term collection rate to reflect the reality that there will be a continued impact on collection and for 2022/23 an overall eventual collection level of 97.0% is considered reasonable.
- 4.4 This does not mean that collection efforts will stop once the budgeted collection levels have been reached, or that eventual losses will necessarily be 3.0%. It is, however, essential that an adequate non-collection allowance be made each year. The Government recognises that no billing authority can collect every pound of Council Tax and that an element of collection will continue after the relevant year. The legislation provides for an allowance for non-collection to be incorporated into the calculation of the tax base.



- 4.5 If an over-optimistic assumption of the achievable collection rate is made, at some later stage a deficit in the Collection Fund will have to be declared, resulting in the need to increase the level of Council Tax in subsequent years to recover the deficit. Alternatively if the assumed collection rate is exceeded, a surplus could be declared later on. For 2022/23 it is considered realistic to assume an overall eventual collection level of 97.0%, as outlined above.

## **5.0 Setting the Council Tax Base**

- 5.1 Taking into account all of the considerations above, the calculation of the tax base for 2022/23, after allowing for an estimated reduced collection rate, is proposed as follows:

Estimated Tax Base (Band D equivalent) (A) = 101,784

Multiplied by:

The estimated lifetime rate of collection (B) = 97.0%

Band D Tax Base after collection allowance (A x B) = **98,730**

## **6.0 Financial Implications**

- 6.1 The proposed council tax base for 2022/23 is 98,730 and will form part of the overall calculation of the Council's budget that will be presented to Full Council in February 2022.
- 6.2 There is a risk that should the actual tax base (for budget setting purposes) be less than the actual prevailing tax base in the borough (likewise for the assumed vs the actual collection rate), a deficit on the collection fund will have to be declared resulting in the need to increase the level of Council Tax in subsequent years. Alternatively if the assumed collection rate is exceeded, a surplus could be declared.

## **7.0 Legal Implications**

- 7.1 The Council Tax Base is the equivalent number of Band D dwellings (after taking account of discounts and exemptions) which would raise the same amount of tax as the actual number of liable dwellings in the borough, with their actual spread of bands. The Band D equivalent total is then multiplied by the estimated collection rate for the year, to give the Council Tax Base figure. In the Council Tax calculation process to be undertaken at Full Council on 24 February 2022 this figure will be used to calculate the amount of tax to be levied for a Band D dwelling. The Council Tax level for each valuation band is then calculated by a fixed ratio which each band bears to the Band D figure. The Council's Constitution currently requires that the calculation of the Council Tax Base be carried out by the General Purposes Committee.

## **8.0 Equality Implications**

- 8.1 None arising directly from this report

**9.0 Consultation with Ward Members and Stakeholders**


9.1 Not applicable for this report.

**10.0 Human Resources/Property Implications (if appropriate)**

10.1 None arising directly from this report

**Report sign off:**

Minesh Patel  
Director of Finance

	<b>General Purposes Committee</b> 6 December 2021
	<b>Report from Head of Paid Service</b>
<b>Severance Approval</b>	

<b>Wards Affected:</b>	N/A
<b>Key or Non-Key Decision:</b>	N/A
<b>Open or Part/Fully Exempt:</b> (If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)	This report is partially exempt. Appendix 1 is not for publication as it relates to the following category of exempt information as specified under paragraph 1 Schedule 12A of the Local Government Act 1972 namely 'information relating to an individual'.
<b>No. of Appendices:</b>	1
<b>Background Papers:</b>	None
<b>Contact Officer(s):</b> (Name, Title, Contact Details)	Debra Norman Director of Legal, HR, Audit and Investigations. 020 8937 1578 <a href="mailto:Debra.Norman@brent.gov.uk">Debra.Norman@brent.gov.uk</a>

## 1.0 Purpose of the Report

- 1.0 This report seeks approval to make a severance payment to an officer whose post has become redundant as a result of a restructure within the Customer and Digital Service Directorate. Where the redundancy and severance payment, when added to the pension strain costs that the council must bear as part of the Pension scheme rules, amounts to over £100,000 the General Purposes Committee is required to approve the payment.

## 2.0 Recommendations

- 2.1 To approve the severance payment set out in the report.
- 2.2 To note that this payment does not include any element additional to sums calculated in accordance with the council's Managing Change Policy and the requirements of the Local Government Pension Scheme.

### **3.0 Detail**

- 3.1 A service restructure, as described in more detail in the exempt appendix, involves the deletion of a number of posts and a redundancy will arise. The termination payment will exceed £100,000.

### **4.0 Financial Implications**

- 4.1 The total cost of the redundancy results in a payback period of less than two years, which is within the agreed benchmark for long term financial considerations.
- 4.2 The one off cost of the redundancy, severance and pension strain will be funded from the Council's corporate redundancy budget.

### **5.0 Legal Implications**

- 5.1 The council has power to enhance the statutory redundancy scheme and to make severance payments to staff not eligible for that scheme under Regulations 5 and 6 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England & Wales) Regulations 2006 (as amended) where dismissal is for redundancy or efficiency reasons.
- 5.2 Under the Redundancy Payments (Continuity of Employment in Local Government) Modification Order continuous service with bodies listed in the Order is included in the calculation of an employee's continuous employment for redundancy purposes.
- 5.3 The council's pay policy statement, adopted under the Localism Act 201 and in accordance with statutory guidance, provides that termination payments which exceed £100k will normally be agreed by full council or a committee of the council.
- 5.4 Other legal implications are contained in the body of the report.

### **6.0 Diversity Implications**

- 6.1 There are no diversity implications in respect of this report.

### **7.0 Consultation with Ward Members and Stakeholders**

- 7.1 None.

### **8.0 Human Resources/Property Implications (if appropriate)**

- 8.1 None pursuant to this individual case.

### **Background Papers**

None

**Report sign off:**

Carolyn Downs  
Chief Executive and Head of Paid  
Service

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By virtue of paragraph(s) 1 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

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