



General Purposes Committee

Monday 11 December 2023 at 9.30 am

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

Please note that this meeting will be held in person with all members of the Committee required to attend in person.

The meeting is open to members of the press and public to attend. Alternatively, the meeting proceedings can be followed via the live webcast. The link to view the webcast will be made available [HERE](#)

Membership:

Members

Councillors:

M Butt (Chair)
Tatler (Vice-Chair)
Donnelly-Jackson
Farah
Georgiou
Grah
Knight
Krupa Sheth

Substitute Members

Councillors:

Afzal, Akram, Crabb, Nerva, Rubin and Southwood.

Councillors:
Lorber and Matin

For further information contact: Natalie Connor, Governance Officer
Tel: 020 8937 1506, Email: natalie.connor@brent.gov.uk

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[Council meetings and decision making | Brent Council](#)

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 a 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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1	Apologies for absence and clarification of alternate members	
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2	Declarations of interests	
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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.

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

4	Minutes of the previous meeting	1 - 4
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To approve the minutes of the previous meeting held on Wednesday 1 November 2023 as a correct record.

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

6	Council Tax Base 2024/25	5 - 12
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This report is presented to enable the Council to fulfil its statutory role to set a council tax base for 2024/25. 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 2024/25 and pass this information to precepting authorities by 31 January 2024. The tax base must be set between 1 December 2023 and 31 January 2024.

7 Appointments to Sub-Committees / Outside Bodies

No membership changes have been identified in advance of the agenda publication for consideration by the Committee.

8 Exclusion of Press and Public

No items have been identified in advance of the meeting that will require the exclusion of the press or public.

9 Any other urgent business

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



Please remember to set your mobile phone to silent during the meeting.

- The meeting room is accessible by lift and seats will be provided for members of the public. Alternatively, members of the public can view proceedings via the live webcast [HERE](#)



LONDON BOROUGH OF BRENT

MINUTES OF THE GENERAL PURPOSES COMMITTEE

Held in the Conference Hall, Brent Civic Centre on Wednesday 1 November
2023 at 9:30am

PRESENT: Councillor Tatler (Vice Chair in the Chair) and Councillors Donnelly-Jackson, Georgiou, Grahl, Knight, Krupa Sheth and Nerva.

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

Apologies for absence were received from Councillor Muhammed Butt and Councillor Farah, with Councillor Tatler acting as Chair in Councillor Muhammed Butt's absence and Councillor Nerva in attendance as an alternate for Councillor Farah.

2. **Declarations of interests**

There were no formal declarations made during 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 11 September 2023 be approved as an accurate record.

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

There were no matters arising.

6. **Recruitment and Retention Payments for Adult Social Care Social Workers, Occupational Therapists and Visual Impairment Rehabilitation Officers**

Rachel Crossley, Corporate Director of Care, Health and Wellbeing, introduced a report outlining the proposed recruitment and retention arrangements to support and stabilise the Adult Social Care workforce in Brent, to ensure safe and consistent service delivery to residents. The Committee was advised that the approach complemented a range of strategies as part of the Adult Social Care transformation programme and provided greater parity with the Children's Social Care workforce recruitment and retention arrangements that had been agreed at the General Purposes Committee in May 2023.

In considering the report the Committee noted:

- Research and benchmarking had been undertaken in to the effectiveness of the proposed strategies, most of which replicated strategies used across other London Boroughs. Brent had also trialled market supplement payments for Occupational Therapists. The trial and research undertaken had concluded that the suggested strategies were effective in retaining staff.
- The anticipated benefits the strategy would have on social care clients in terms of a more consistent and stable workforce.
- That wider considerations other than financial remuneration were being explored to encourage the retention of permanent staff, these included increased opportunities for career progression and greater operational support.

As there were no further Committee queries in relation to the report, the Committee **RESOLVED** to agree to the use of recruitment and retention initiatives to all teams with the department, as follows:

- (1) To make a one-off payment of £5,000 to newly recruited permanent qualified social workers, occupational therapist and visual impairment rehabilitation officers' staff on grades PO2 – PO7, on satisfactory completion of their probationary period and repayable where an employee leaves the council within 12 months of receiving the payment.
- (2) To make annual retention payments of £3,000 to all qualified social workers, occupational therapy and visual impairment rehabilitation officer staff on grades PO2 to PO7.
- (3) To make retention payments for Best Interest Assessors of £2,000 a year for being on the rota to carry out statutory duties commensurate with the role.
- (4) To make retention payments of £1,000 a year for qualified Practice Educators to take two students a year.

7. **Flexible Working Arrangements Review**

Sue Evans, Interim Director of HR & OD introduced a report that detailed the proposed changes to the borough/office attendance requirements within the refreshed Flexible Working Policy. The Committee was advised that the Council remained committed to provide flexible working opportunities for staff, however it was also felt to be paramount that staff were available to offer maximum support to residents. Therefore, following consultation with Trade Unions a two phased approach was proposed that would see staff in the borough/office a minimum of two days a week from 1 January 2024, increasing to a minimum of three days a week from 1 April 2024.

In considering the report the Committee noted:

- The benefits the proposed changes would have to residents as well as the increased opportunities for staff development and collaborative working.
- That a series of briefings had been arranged for managers to enable them to support employees in adjusting to the change; this would include making

reasonable adjustments in line with Equality, Diversity and Inclusion considerations.

- It would be beneficial to include a section in the policy on how to effectively record any reasonable adjustments agreed.
- In relation to section 7.1 of the policy, it should be made clear that permanent remote working outside of the UK was not permitted.
- That the policy would be reviewed in 12 months to assess any impact the policy may have on recruitment, retention, and productivity.

As there were no further Committee queries in relation to the report, the Committee **RESOLVED** to:

- (1) Note and approve the Revised Flexible Working Policy as set out in Appendix 1 of the report.
- (2) Agree the Equalities Impact Assessment, as detailed within Appendix 2 of the report.

8. Appointments to Sub Committees & Outside Bodies

There were no appointments to be considered in relation to any of the General Purposes Sub Committees.

9. Exclusion of Press and Public

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


10. Any Other Urgent Business

None.

The meeting closed at 9:58 am.

COUNCILLOR TATLER
Vice Chair in the Chair

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 Brent	General Purposes Committee 11 December 2023
	Report from the Corporate Director of Finance and Resources
	Lead Cabinet Member - Deputy Leader and Cabinet Member for Finance, Resources & Reform
Calculation of Council Tax Base 2024/25	

Wards Affected:	All
Key or Non-Key Decision:	Key
Open or Part/Fully Exempt: (If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)	Open
No. of Appendices:	None
Background Papers:	None
Contact Officer(s): (Name, Title, Contact Details)	Minesh Patel, Corporate Director Finance and Resources S151 020 8937 4043 Minesh.Patel@brent.gov.uk Rav Jassar, Deputy Director of Finance 020 8937 1487 Ravinder.Jassar@brent.gov.uk

1.0 Executive Summary

- 1.1 This report is presented to enable the Council to fulfil its statutory role to set a council tax base for 2024/25. 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 2024/25 and pass this information to precepting authorities by 31 January 2023. The tax base must be set between 1 December 2023 and 31 January 2024.

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 2024/25 is set at 97.5%; and
- 2.3 Subject to (2.1) and (2.2) above, a council tax Base for 2024/25 of 103,577 Band D equivalent properties (after collection rate allowance deduction) be approved.

3.0 Contribution to Borough Plan Priorities & Strategic Context

- 3.1 Council tax is one of the main sources of funding for the Council's revenue budget and setting an appropriate level of council tax enables the delivery of the priorities and objectives within the Borough Plan. The Council has a statutory role to formally calculate the council tax base for each financial year. This report enables the Council to fulfil that statutory role, which will lead into the formal setting of the council tax and revenue budget for 2024/25 in line with the Borough Plan priorities at Full Council on 29 February 2024.

4.0 Tax Base

- 4.1 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 29 February 2024.
- 4.2 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 2024/25 and pass this information to precepting authorities by 31 January 2024. The tax base must be set between 1 December 2023 and 31 January 2024.
- 4.3 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'.
- 4.4 The Council's 'number of taxable properties' has been calculated in accordance with relevant procedures and guidance for 2024/25. 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.

4.5 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

4.6 The calculation is primarily based on the Council Tax Base Return submitted to the Department for Levelling Up, Housing and Communities in October 2023, 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 2024/25 arising out of new housing developments in the borough and demolitions.

4.7 The council tax base for 2024/25 could be expressed as:

- The Band D equivalent properties as at 2 October 2023 after adjustments for council tax support and occupancy; plus
- The estimated net growth in Band D properties between 2 October 2023 and 31 March 2024 (as all of these properties will be liable for council tax in 2023/24); plus
- Half of the estimated net growth in Band D properties during 2024/25 (all of these properties will be liable for council tax in 2024/25 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.

4.8 The starting point of the Band D properties as at 2 October 2023 is known, and is 104,910. This is circa 2% higher than the equivalent figure as at 3 October 2022. A circa 2% average growth rate is consistent with the targets for housebuilding set out in the Brent Local Plan 2019-2041 (adopted February 2022).

4.9 The assumption in the Medium Term Financial Strategy for 2023/24 was that there would be 104,317 Band D equivalent properties. Given that growth has been consistent in recent years, excluding the effects of the Covid-19 pandemic, the 2 October 2023 figure can be considered to be the average tax base for 2023/24. This means that the actual tax base for 2023/24 is 593 properties higher than was forecast in December 2022 and the assumptions used for the 2023/24 tax base were robust and prudent.

4.10 The assumption in the Medium Term Financial Strategy for 2024/25 is for 1.8% growth based on the long term trend and the Local Plan targets. At this time, further analysis of the projected housebuilding within Brent is required to determine a more accurate forecast for the tax base in future years and this

work is currently ongoing. Once this work has been completed, an update will be provided to Cabinet in the July update of the Medium Term Financial Strategy. This will form the basis of the draft budget to be presented to Cabinet in November 2024 and the calculation of the council tax base for 2025/26 to be presented to General Purposes Committee in December 2024.

- 4.11 On this basis, it is recommended, as set out in section six, to assume that the council tax base will increase in line with the current Medium Term Financial Strategy assumptions by 1.8% from 104,317 to 106,233 for 2024/25. As in previous years, this is always based on estimates and is a prudent and reasonable approach to calculating the council tax base growth.

5.0 Council Tax Collection Rate

- 5.1 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.

- 5.2 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. As a result of the ongoing impact of Covid-19 on the economy, it was deemed prudent to further reduce the long term collection rate in 2022/23 to 97.0%. In 2023/24, this was held at 97.0% due to the expected impact of the cost-of-living crisis on the ability of households to pay council tax.

- 5.3 Table 1 shows collection at 31 March 2023 for each of the last ten financial years. This shows that the higher long term target collection of 97.5% was being met before the Covid-19 pandemic, but only after eight years, which is slightly longer than the target of six years.

Table 1: Prior-year collection rates

	Collection Rate	Target Collection Rate	Difference
2013/14	99.00%	97.60%	1.40%
2014/15	98.65%	97.60%	1.05%
2015/16	98.11%	97.60%	0.51%
2016/17	97.17%	97.60%	-0.43%
2017/18	96.92%	97.60%	-0.68%
2018/19	96.86%	97.60%	-0.74%
2019/20	96.57%	97.60%	-1.03%
2020/21	95.59%	97.50%	-1.91%
2021/22	94.22%	97.50%	-3.28%
2022/23	93.43%	97.00%	-3.57%

- 5.4 The Medium Term Financial Strategy assumption for 2024/25 is for the long term collection target to increase back to 97.5% on the basis that the recovery from the Covid-19 pandemic and the return to normal debt recovery action will enable long term collection to increase back to pre-pandemic levels. With the cost-of-living crisis ongoing, this represents a risk, but it is considered reasonable to increase the target. This will be kept under review and an update will be provided to Cabinet in the July 2024 update of the Medium Term Financial Strategy.
- 5.5 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. As part of the budget setting process, any surplus or deficit on the collection fund will be reflected in the following years budget.
- 5.6 This does not mean that collection efforts will stop once the budgeted collection levels have been reached, or that eventual losses will necessarily be 2.5%. 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.

6.0 Setting the Council Tax Base

6.1 Taking into account all of the considerations above, the calculation of the tax base for 2024/25, after allowing for an estimated reduced collection rate, is proposed as follows:

Estimated Tax Base (Band D equivalent) (A) = 106,233

Multiplied by:

The estimated lifetime rate of collection (B) = 97.5%

Band D Tax Base after collection allowance (A x B) = **103,577**

7.0 Financial Considerations

7.1 The proposed council tax base for 2024/25 is 103,577 and will form part of the overall calculation of the Council's budget that will be presented to Full Council in February 2024.

8.0 Legal Considerations

8.1 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 29 February 2024 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.

9.0 Equality, Diversity & Inclusion (EDI) Considerations

9.1 N/A

10.0 Stakeholder and ward member consultation and engagement

10.1 N/A

11.0 Climate Change and Environmental Considerations

11.1 N/A

12.0 Human Resources/Property Considerations

12.1 N/A

13.0 Communication Considerations

13.1 N/A

Report sign off:

Minesh Patel

Corporate Director of Finance and
Resources

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