



LONDON BOROUGH OF BRENT

MINUTES OF THE GENERAL PURPOSES COMMITTEE

Held in the Conference Hall, Brent Civic Centre on Monday 8 December 2025 at 9.30 am

PRESENT: Councillor M Butt (Chair), Councillor M Patel (Vice-Chair) and Councillors Benea, Donnelly-Jackson, Farah, Nerva and Krupa Sheth.

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

Apologies for absence were received from Councillor Rubin with Councillor Farah attending as a substitute member.

2. **Declarations of interests**

There were no declarations of interests made during the meeting.

3. **Deputations (if any)**

There were no deputations received.

4. **Minutes of the previous meeting**

It was **RESOLVED** that the minutes of the previous meeting held on Monday 13 October 2025 be approved as a correct record.

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

There were no matters arising.

6. **Calculation of Council Tax Base 2026/27**

Councillor Mili Patel (Deputy Leader & Cabinet Member for Finance and Resources) introduced a report from the Corporate Director Finance & Resources setting out the Council Tax base for 2026-27 in order to enable the Council to fulfil its statutory role under the Local Government Finance Act 1992 (as amended).

In presenting the report, members were advised of the significance of Council Tax as a key funding source for the Council with it this element of funding accounted for approximately 41% of the Council's net revenue budget. The importance of setting an accurate council tax base was therefore emphasised as a prerequisite for establishing a balanced budget.

Referring to Section 4 of the report, Michael Almond (Senior Finance Analyst) was then invited to outline the statutory requirements for calculating the Council Tax base

with members noting (as detailed in section 5 of the report) the anticipated growth, applying a 1.7% assumption derived from the Medium Term Financial Strategy, based on recent growth trends.

It was further explained that section 6 addressed the long-term collection target over a six-year period, rather than the first-year collection target for the 2026/27 financial year. The in-year collection target for 2026/27 was reported as 93.5%, an increase from 92.5%. This improvement formed part of ongoing work to enhance Council Tax collection rates as well as address Council Tax arrears, based on an overall collection target of 97% target, which it was noted would also be subject to review during the 2026/27 financial year.

Members noted that section 7 of the report presented the calculation for setting the Council Tax base, which was based on a formula involving two elements:

- a. the number of taxable properties shown as “Band D equivalents”; and
- b. the expected collection rate for the year.

Having thanked Councillor Mili Patel and Michael Almond for introducing the report, the Chair then moved on to invite questions and comments from the Committee, with the following comments highlighted:

- The opportunity was once again taken to recognise the importance of Council Tax in terms of the overall contribution to the Council's finances with emphasis placed on the necessity of prioritising Council Tax collection and the recovery of arrears in order to ensure the continued provision of essential Council services required by residents.

Having thanked all those involved for the prudent nature of the assumptions being made, it was **RESOLVED**:

- (1) To agree that the Band D equivalent number of properties be calculated, as detailed within the report, in accordance with the Government regulations.
- (2) To agree that the collection rate for Council Tax for 2026-27 be set at 97.0%.
- (3) That subject to (1) and (2) above, a Council Tax Base for 2026-27 of 110,475 Band D equivalent properties (after collection rate allowance deduction) be approved

7. Exclusion of Press and Public

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

8. Any other urgent business

No items of urgent business were raised at the meeting.

The meeting closed at 9:36 am

COUNCILLOR MUHAMMED BUTT
Chair