

**Decision Maker:** COUNCIL

**Date:** Monday 26 February 2024

**Decision Type:** Non-Urgent Non-Executive Non-Key

**Title:** 2024/25 COUNCIL TAX

**Contact Officer:** Graham Walton, Democratic Services Manager  
Tel: 0208 461 7743 E-mail: graham.walton@bromley.gov.uk

**Chief Officer:** Tasnim Shawkat, Director of Corporate Services and Governance

**Ward:** All

---

1. Reason for decision/report and options

- 1.1 At its meeting on 7<sup>th</sup> February 2024 the Executive considered the attached report on the 2024/25 Revenue Budget and made recommendations concerning the level of the 2024/25 Council Tax and Adult Social Care precept. At the meeting, amended recommendations were tabled by the Director of Finance. The Executive supported the amended recommendations and agreed that they should be passed to full Council for approval. The Executive also authorised the Director of Finance to report any further changes direct to the full Council meeting on 26<sup>th</sup> February 2024.
- 1.2 Attached to this report are (i) the report to the Executive, (ii) the amended recommendations, (iii) amended appendices 2 and 3 to the report, (iv) appendix 5 to the report, and (v) a summary of the draft minutes from PDS Committees relating to the draft budget.
- 

2. **RECOMMENDATIONS**

1. **Council be recommended to:**

- (a) **Note the following recent changes including the outcome of the Final Local Government Settlement 2024/25 announced by DLUHC on 6<sup>th</sup> February:**
- i) **additional Services Grant funding of £24k;**
  - ii) **final allocation of Public Health Grant which represents a 2.1% increase in funding (£64k); and**
  - iii) **one-off funding of £411k in 2023/24 only, mainly relating to the government's business rates safety net and levy account.**

- (b) Approve the schools' budget of £116.453m which matches the estimated level of Dedicated Schools Grant (DSG) after academy recoupment;
- (c) Approve the draft revenue budgets (as detailed in the revised Appendix 2) for 2024/25;
- (d) Agree that Chief Officers identify alternative savings/mitigation within their departmental budgets where it is not possible to realise any savings/mitigation reported to the previous meeting of the Executive held on 17<sup>th</sup> January 2024;
- (e) Approve a revised Central Contingency sum to reflect the allocation of the pay award, movement of levies and final local government settlement identified in (a) above, resulting in a sum of £9,816k (see Section 6 and the revised Appendix 3);
- (f) Approve the following provisions for levies for inclusion in the budget for 2024/25:

	£'000
London Pensions Fund Authority *	460
London Boroughs Grant Committee	248
Environment Agency (flood defence etc.)	270
Lee Valley Regional Park	351
<b>Total</b>	<b>1,329</b>

\* This amount is provisional and subject to revision.

The decrease of £13k in the 2024/25 levy amounts is offset by a £13k increase in the 2024/25 Central Contingency as a provision towards meeting inflation cost pressures;

- (g) Note the latest position on the GLA precept, which will be finalised in the overall Council Tax figure to be reported to full Council (see section 12);
- (h) Set a 2% increase in Adult Social Care Precept with a 2.99% increase in Bromley's General Council Tax, compared with 2023/24 (2% increase in Adult Social Care Precept and 2.99% increase in Bromley's General Council Tax) and notes that, based upon their consultation exercise, the GLA are currently assuming a 8.6% increase in the GLA precept;
  - (i) Approve the approach to reserves outlined by the Director of Finance (see Appendix 4); and
  - (j) Consider the Section 25 commentary (Local Government Act 2003), reflected in section 18 of the report, in making recommendations to Full Council.

2. The Director of Finance be authorised to report any further changes directly to Council on 26<sup>th</sup> February 2024.

3. Council Tax 2024/25 – Statutory Calculations and Resolutions (as amended by the Localism Act 2011).

Subject to 2.1 (a) to (j) above, if the formal Council Tax Resolution as detailed below is approved, the total Band D Council Tax will be as follows:

	2023/24 £	2024/25 £	Increase £	Increase % (note #)
<b>Bromley (general)</b>	<b>1,218.25</b>	<b>1,260.35</b>	<b>42.10</b>	<b>2.99</b>
<b>Bromley (ASC precept)</b>	<b>189.80</b>	<b>217.96</b>	<b>28.16</b>	<b>2.00</b>
<b>Bromley (total)</b>	<b>1,408.05</b>	<b>1,478.31</b>	<b>70.26</b>	<b>4.99</b>
<b>GLA *</b>	<b>434.14</b>	<b>471.40</b>	<b>37.26</b>	<b>8.58</b>
<b>Total</b>	<b>1,842.19</b>	<b>1,949.71</b>	<b>107.52</b>	<b>5.84</b>

\* The GLA Precept may need to be amended once the actual GLA budget is set.

(#) in line with the 2024/25 Council Tax Referendum Principles, the % increase applied is based on an authority's "relevant basic amount of Council Tax" (£1,478.31 for Bromley) – see paragraph 6 below. Any further changes arising from these Principles will be reported directly to Council on 26<sup>th</sup> February 2024.

**4. Council is recommended to formally resolve as follows:**

- (1) It be noted that the Council Tax Base for 2024/25 is 135,300 'Band D' equivalent properties.**
- (2) Calculate that the Council Tax requirement for the Council's own purposes for 2024/25 is £200,016k.**
- (3) That the following amounts be calculated for the year 2024/25 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended (the Act):**
  - (a) £663,110k being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act.**
  - (b) £463,094k being the aggregate of the amounts which the Council estimates or the items set out in Section 31A(3) of the Act.**
  - (c) £200,016k being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year.**
  - (d) £1,478.31 being the amount at 3(c) above, divided by (1) above, calculated by the Council in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year.**
- (4) To note that the Greater London Authority (GLA) has issued a precept to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below (NB. the GLA precept figure may need to be amended once the actual GLA budget is set).**
- (5) That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2024/25 for each part of its area and for each of the categories of dwellings.**

<b>Valuation Bands</b>	<b>London Borough of Bromley</b>	<b>Greater London Authority</b>	<b>Aggregate of Council Tax Requirements</b>

	£	£	£
<b>A</b>	<b>985.54</b>	<b>314.27</b>	<b>1,299.81</b>
<b>B</b>	<b>1,149.80</b>	<b>366.64</b>	<b>1,516.44</b>
<b>C</b>	<b>1,314.05</b>	<b>419.02</b>	<b>1,733.07</b>
<b>D</b>	<b>1,478.31</b>	<b>471.40</b>	<b>1,949.71</b>
<b>E</b>	<b>1,806.82</b>	<b>576.16</b>	<b>2,382.98</b>
<b>F</b>	<b>2,135.34</b>	<b>680.91</b>	<b>2,816.25</b>
<b>G</b>	<b>2,463.85</b>	<b>785.67</b>	<b>3,249.52</b>
<b>H</b>	<b>2,956.62</b>	<b>942.80</b>	<b>3,899.42</b>

- (6) That the Council hereby determines that its relevant basic amount of council tax for the financial year 2024/25, which reflects a 4.99% increase (Adult Social Care Precept increase of 2%), is not excessive. The Referendums Relating to Council Tax Increases (Principles) (England) Report 2024/25 sets out the principles which the Secretary of State has determined will apply to local authorities in England from 2024/25. Any further changes arising from these Principles will be reported directly to Council on 26<sup>th</sup> February 2024. The Council is required to determine whether its relevant basic amount of Council Tax is excessive in accordance with the principles approved under Section 52ZB of the Local Government Finance Act 1992.

Impact on Vulnerable Adults and Children

1. Summary of Impact: Not Applicable

---

Transformation Policy

1. Policy Status: Existing Policy:
2. Making Bromley Even Better Priority:  
(5) To manage our resources well, providing value for money, and efficient and effective services for Bromley's residents.

---

Financial

1. Cost of proposal: Not Applicable:
2. Ongoing costs: Not Applicable:
3. Budget head/performance centre: Not Applicable
4. Total current budget for this head: Not Applicable
5. Source of funding: Not Applicable

---

Personnel

1. Number of staff (*current and additional*): Not Applicable
2. If from existing staff resources, number of staff hours: Not Applicable

---

Legal

1. Legal Requirement: Statutory Requirement: See attached report
2. Call-in: Not Applicable: Full Council decisions are not subject to call-in

---

Procurement

1. Summary of Procurement Implications: Not Applicable

---

Property

1. Summary of Property Implications: Not Applicable

---

Carbon Reduction and Social Value

1. Summary of Carbon Reduction/Sustainability Implications: Not Applicable

---

Impact on the Local Economy

1. Summary of Local Economy Implications: Not Applicable

---

Impact on Health and Wellbeing

1. Summary of Health and Wellbeing Implications: Not Applicable

---

Customer Impact

1. Estimated number of users or customers (*current and projected*): Not Applicable

---

Ward Councillor Views

1. Have Ward Councillors been asked for comments? Not Applicable
2. Summary of Ward Councillors comments: Not Applicable

<b>Non-Applicable Headings:</b>	Vulnerable adults and children, Policy, Legal, Finance, HR, Property, Procurement, Carbon Reduction, Local Economy, Health & Wellbeing, Customers, Ward Councillors
Background Documents: (Access via Contact Officer)	[List any documents used in preparation of this report - Title of document and date]