



Executive Committee

Monday, 26th February,
2024

MINUTES

Present:

Councillor Matthew Dormer (Chair), Councillor Gemma Monaco (Vice-Chair) and Councillors Joe Baker, Brandon Clayton, Luke Court, Lucy Harrison, Bill Hartnett and Craig Warhurst

Also Present:

Councillors Karen Ashley, Juliet Barker Smith, Andrew Fry, Sharon Harvey, Joanna Kane, Kerrie Miles, Timothy Pearman and Monica Stringfellow

Officers:

Peter Carpenter, Claire Felton and Sue Hanley

Principal Democratic Services Officer:

Jess Bayley-Hill

95. APOLOGIES

There were no apologies for absence.

96. DECLARATIONS OF INTEREST

There were no declarations of interest.

97. LEADER'S ANNOUNCEMENTS

The Leader highlighted that there had been an exempt minute recorded at the meeting of the Overview and Scrutiny Committee held on 1st February 2024, which had been attached for Members' consideration. Members were advised that the Leader wanted to remain in public session throughout the meeting, if possible, to avoid disruption to the proceedings for the public, but Members were asked to notify him if they wished to discuss any of the exempt information. However, no reference was made to the content of the exempt minute and therefore the meeting remained in public session for the duration.

Chair

98. MINUTES

RESOLVED that

the minutes of the meeting of the Executive Committee held on 6th February 2024 be approved as a true and correct record and signed by the Chair.

99. COUNCIL TAX RESOLUTIONS 2024/25 (TO FOLLOW)

The Council Tax Resolutions 2024/25 were presented for the Executive Committee's consideration.

Members were asked to note a typographical error in the report, in respect of the total amount of Council Tax due to be paid cumulatively to precepting authorities in the 2024/25 financial year. This should have been recorded as £57 million rather than as £56 million.

Reference was made to the proposed 200 per cent increase to the precept for Feckenham Parish Council and Members questioned why this rise was so high. The Committee was informed that the precept figure was increasing from £20,000 to £60,000 for Feckenham Parish Council. The increase had been proposed by Feckenham Parish Council and Redditch Borough Council had no control over the level proposed by the Parish Council. It was further noted that Parish Councils had an increasing range of responsibilities and Feckenham Parish Council had historically charged a relatively low precept. The increase in this instance would enable Feckenham Parish Council to cover the costs of many of their additional duties.

RESOLVED to note that

at a meeting held on 9th January 2024, the Executive Committee calculated the Council Tax Base 2024/25 as:

- (a) for the whole Council area as 26,317.10 [Item T in the formula in Section 31B of the Local Government Act 1992, as amended (the "Act")]; and**
- (b) for dwellings in those parts of its area to which a Parish precept relates; this being Feckenham Parish as 380.30.**

RECOMMENDED

- 1) The calculation for the Council Tax requirement for the Council's own purposes for 2024/25 (excluding Parish precepts) as £7,094,467.10.**

- 2) That the following amounts be calculated for the year 2024/25 in accordance with sections 31 to 36 of the Act:
- (a) £49,227,739.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act (taking into account all precepts issued to it by Parish Councils) (*i.e.*, *Gross expenditure*)
 - (b) £42,133,272.00 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act. (*i.e.*, *Gross income*)
 - (c) £7,094,467.10 being the amount by which the aggregate of 1.2.2(a) above exceeds the aggregate at 1.2.2(b) above, calculated by the Council, in accordance with Section 31A (4) of the Act, as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
 - (d) £271.86 being the amount at 1.2.2 (c) above (Item R), all divided by Item T (1.1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
 - (e) £60,000 being the aggregate amount of all special items (Feckenham Parish precept) referred to in Section 34 (1) of the Act.
 - (f) £269.58 being the amount at 1.2.2 (d) above less the result given by dividing the amount at 1.2.2 (e) above by Item T (1.1 (a) above), calculated by the Council, in accordance with Section 34 (2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates.
 - (g) £427.35 being the amount given by adding to the amount at 1.2.2(f), the amount of the special item relating to the Parish of Feckenham 1.2.2(e), divided by the amount in 1.1(b) above.
 - (h) The amounts below given by multiplying the amounts at 1.2.2(f) and 1.2.2(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band, divided by the number which in that

proportion is applicable to dwellings listed in Band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwelling listed in different valuation bands.

Valuation Band	Proportion of Band D Paid	Feckenham Parish Council Precept £	Parish of Feckenham Total £	All other parts of the Council £
A	6/9	105.18	284.90	179.72
B	7/9	122.71	332.38	209.67
C	8/9	140.24	379.87	239.63
D	1.00	157.77	427.35	269.58
E	11/9	192.83	522.32	329.49
F	13/9	227.89	617.28	389.39
G	15/9	262.95	712.25	449.30
H	18/9	315.54	854.70	539.16

- 3) It be noted that for the year 2024/25, Worcestershire County Council, Police and Crime Commissioner for West Mercia and Hereford and Worcester Fire Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwelling in the Council's area as indicated below:

	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Worcestershire County Council	1025.95	1196.94	1367.93	1538.92	1880.90	2222.88	2564.87	3077.84
Police and Crime Commissioner for West Mercia	185.00	215.83	246.67	277.50	339.17	400.83	462.50	555.00
Hereford and Worcester Fire Authority	64.81	75.62	86.42	97.22	118.82	140.43	162.03	194.44

- 4) That having calculated the aggregate in each case of the amounts at 1.2.2(h) and 1.2.3 above, that Redditch Borough Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992 hereby sets the amounts shown below as the amounts of Council Tax for 2024/25. for each part of its area and for each of the categories of dwellings:

Valuation Band	Proportion of Band D Paid	Parish of Feckenham Total £	All other parts Precepts £
A	6/9	1,560.66	1,455.48
B	7/9	1,820.77	1,698.06
C	8/9	2,080.89	1,940.65
D	1.00	2,340.99	2,183.22
E	11/9	2,861.21	2,668.38
F	13/9	3,381.42	3,153.53
G	15/9	3,901.65	3,638.70
H	18/9	4,681.98	4,366.44

- 5) That the Interim Director of Finance be authorised to make payments under Section 90(2) of the Local Government Finance Act 1988 from the Collection Fund by ten equal instalments between April 2024 to March 2025 as detailed below:

	Precept £	Deficit on Collection Fund £	Total to pay £
Worcestershire County Council	40,499,912.00	(523,331.44)	39,976,580.06
Police and Crime Commissioner for West Mercia	7,302,995.25	(94,435.15)	7,208,560.10
Hereford & Worcester Fire Authority	2,558,548.43	(33,705.20)	2,524,843.23

- 6) That the Interim Director of Finance be authorised to make transfers under Section 97 of the Local Government Finance Act 1988 from the Collection Fund to the General Fund the sum of £7,060,742.33 being the Council's own demand on the Collection Fund (£7,094,467.10) and Parish Precept (£60,000) and the distribution of the deficit on the Collection Fund (-£93,724.77).
- 7) That the Interim Director of Finance be authorised to make payments from the General Fund to Feckenham Parish Council the sums listed above (£60,000) by instalment after 1 April 2024 in respect of the precept levied on the Council.

- 8) That the above resolutions to be signed by the Chief Executive for use in legal proceedings in the Magistrates Court for the recovery of unpaid Council Taxes.
- 9) Notices of the making of the said Council Taxes signed by the Chief Executive are given by advertisement in the local press under Section 38(2) of the Local Government Finance Act 1992.

100. RECOMMENDATION FROM THE AUDIT, GOVERNANCE AND STANDARDS COMMITTEE

Members were advised that at a meeting of the Audit, Governance and Standards Committee held on 25th January 2024, Members had agreed the following recommendation for the Executive Committee's consideration:

"In view of the lack of potential audit resources, can we invite the Executive to consider the implications of having at least one set of unaudited accounts at the end of this financial year."

The recommendation was discussed by Members and in doing so it was noted that the end of the 2023/24 financial year was due to occur at the end of the following month and there would be no implications to not having submitted the Council's accounts by this point. It was noted that this applied to all of the Council's accounts that had not yet been audited.

Reference was made to the consequences arising to the Council should audited accounts have not been submitted by the actual deadline in autumn 2024. Officers advised that the consequences were likely to be clarified later in the year, following completion of a number of Government consultation processes. However, Members were informed that approximately two thirds of Councils had at least two unaudited sets of accounts by the date of the meeting. The Government would need to consider the potential consequences, in terms of reputational damage, that might arise from imposing sanctions on so many local authorities that did not have audited accounts submitted in time to meet national deadlines. Furthermore, the Committee was asked to note that the main cause of the delays nationally were capacity issues within external audit, which were outside the control of local government.

Concerns were raised about the potential impact that failure to submit audited accounts to deadline might have on the Council's credit rating. Officers explained that this would not impact on the Council's credit rating, as their credit rating reflected that of the

national Government. However, this could have a negative impact on the credit rating of local authority companies.

All Councils were due to change auditors in 2024. Usually, external auditors undertook a much more extensive audit of a Council's accounts in the first year that they operated as that authority's auditor, to check that nothing had been missed by the previous auditors. There were more and more local authorities that had issued Section 24 Notices and these also resulted in more detailed audits having to be undertaken. Given the capacity issues within external audit already, it was anticipated that this could exacerbate existing issues and result in further delays to the auditing of local government accounts in the future.

RESOLVED that

the comments from the Audit, Governance and Standards Committee be noted.

101. MINUTES / REFERRALS - OVERVIEW AND SCRUTINY COMMITTEE, EXECUTIVE PANELS ETC.

There were no referrals from the Overview and Scrutiny Committee or any of the Executive Advisory Panels on this occasion.

102. OVERVIEW AND SCRUTINY COMMITTEE

Members considered the minutes of the meeting of the Overview and Scrutiny Committee held on 1st February 2024. During the meeting, reference was made to the Overview and Scrutiny Annual Report and questions were raised about why the Committee had agreed a resolution in respect of the content of the report when the item was also due to be considered by Council. Officers explained that, as the report detailed the achievements of the Overview and Scrutiny Committee and scrutiny working groups during the year, the content needed to be agreed by the Committee prior to presentation to Council. Once approved by the Overview and Scrutiny Committee, the Annual Report was always presented for Members' consideration at the last meeting of Council in the municipal year.

RESOLVED that

the minutes of the Overview and Scrutiny Committee meeting held on 1st February 2024 be noted.

Executive

Committee

Monday, 26th February, 2024

The Meeting commenced at 6.30 pm
and closed at 6.42 pm