



Your
Guide

Council Tax 2021/22

www.walthamforest.gov.uk/counciltax



Waltham Forest

March 2021

Dear Resident,

The past year has been like nothing any of us have ever faced. If you have lost someone to this horrific virus my heart goes out to you. The human cost has been immeasurable.

Here at the council we have tried to support residents through this difficult time in practical ways by keeping us all safe, handing out over 78,000 free masks; caring for the elderly and vulnerable by making over 37,000 check-in calls to ensure everyone had food and medical supplies; ensuring everyone can get tested – 38,000 tests so far; and going further to support our children – with free food vouchers in the school holidays. Frontline workers, from refuse collectors, carers, social workers and many more, have had to go the extra mile constantly adapting to changing regulations, sometimes with risks to themselves and others.

All of this has come at a huge cost with staff and resources under pressure like never before. Whilst there has been some additional funding, Government's expectation is that local authorities will increase Council tax to cover the ongoing costs caused by the pandemic. Since 2010 we have made £120 million in savings and now have over a thousand less staff (26%). At the same time the borough's population continues to increase and get older, placing more demand on services for our vulnerable residents such as social care, which now accounts for more than 50% of our total spend.

In this context, and to safeguard your vital services, council tax is increasing by a total of 5.84% which for an average household living in a Band C property will mean an extra £1.76 per week. This breaks down as:

- a 1.99% rise in your basic council tax and;
- a 3% increase in the Adult Social Care precept. Ringfenced money spent only on social care: including looking after people with complex needs, those in care homes, mental health provision and our elderly residents.
- There will also be an increase in the Greater London Authority precept, which includes additional police funding.

We know the economic impact the pandemic has had on many of you and how hard it has been. As well as supporting our businesses and creating jobs, we have also given out over £2 million in hardship funds. If you are one of the many struggling, I would urge you to see if you are eligible and what support is out there, please visit bit.ly/WFassistance

After months of uncertainty, we are finally starting to see the first signs of life returning to normal. As a council we are focused on the future and supporting the Waltham Forest vaccine roll out; working with our local businesses to help them restart and recover; holding a jobs summit to find ways to connect residents with meaningful jobs and careers; and working with our brilliant schools and teachers to support our young people as they go back into education.

Please do keep yourself and each other safe.

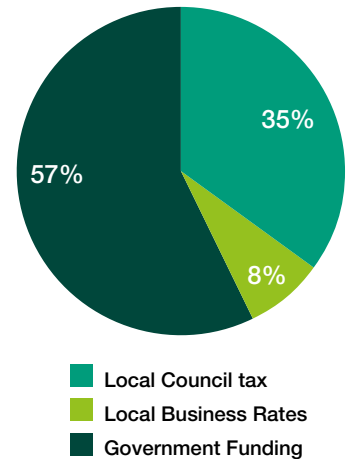
Yours faithfully



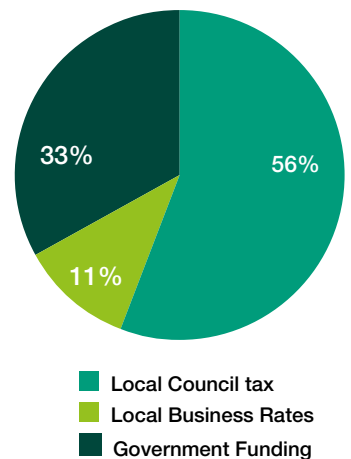
Councillor Clare Coghill
Leader of Waltham Forest Council
Email: Leader@walthamforest.gov.uk



Waltham Forest Funding 2013/14



Waltham Forest Funding 2021/22



OUR FOUR IMMEDIATE PRIORITIES

Connecting people with jobs



Safe and healthy lives



Our 15-minute neighbourhood



Confidence in the future



Connecting people with jobs

What we've done

- We are investing in new housing and infrastructure in every part of our borough to directly stimulate the local economy
- We held our Local Business Recovery Summit to connect businesses to support services and have distributed more than £50m in grants

What we're doing

- We will hold a Jobs Summit and are developing a single front door for jobs to connect local residents to good, meaningful jobs in your neighbourhood
- We will continue to improve life chances of our young people, providing opportunities and guidance through apprenticeships, partnerships and services to improve our young people's employment and skills prospects

Safe and healthy lives

What we've done

- Rapidly set up Covid-19 testing facilities and our local contact tracing service carrying out over 38,000 tests so far
- Taken rough sleepers off the streets and implemented our landlord licensing scheme to ensure everyone has a decent roof over their heads
- Carried out more than 35,000 checks to ensure venues and businesses operate safely, and handed out more than 78,000 free masks

What we're doing

- Working with local health services to support the rollout of the vaccine programme and ensuring a new, modern hospital is delivered at Whipps Cross
- Launching a campaign to stop crime and ensure everyone in our borough feels equally safe and welcome
- Building on the connections made with our neighbours during the pandemic, we will set up a borough-wide befriending service

Our 15-minute neighbourhood

What we've done

- Launched our Choose Local campaign to highlight our fantastic local businesses, and motivate residents to use their spending power locally
- We've created people-friendly streets, investing in parks, play areas and cycle hangars and seen a 56% increase in cycling journeys in 2020

What we're doing

- Work is ongoing to redevelop the EMD Cinema, which will bring £50m into the local economy over the next decade
- We will keep investing in our town centres, creating quality cultural, work and leisure facilities
- Make our borough greener, starting by opening up the refurbished Town Hall and Fellowship Square

Confidence in the future

What we've done

- We've provided 2,931 laptops to children with no access to online learning whilst schools are closed and spent £500,000 to make sure every child that needed a free school meal got one
- We've built a higher percentage of affordable housing than any borough in London
- Invested nearly £4 million to refurbish the Suntrap environmental education centre

What we're doing

- We will launch a Climate Action Plan this year to support a green recovery, create green jobs and plan how to achieve a zero carbon future
- We are designing a strategy to confront the stark inequalities exposed by the pandemic



Get Connected

the easy way to manage your Council Tax online

Create your online Connect account in a few easy steps at

www.walthamforest.gov.uk/signup

- View your account details
- Check payments made or due
- Report a change of address
- Set up or amend a Direct Debit
- Apply for a Discount or Exemption
- Access and download your Council Tax bills

Connect is available on your desktop, tablet or mobile.



Secure sign up and login ensures your personal details remain safe.

www.walthamforest.gov.uk/counciltaxonline



Who has to pay the Council Tax bill?

The person(s) living in the property, who has the most secure interest in it, is responsible for paying the council tax bill. To work out who is responsible for paying the council tax in your home, please look down the list. If number '1' applies to someone living in your home, that person is responsible for paying the bill. If number '1' does not apply, continue to look down the list until you come to a category that applies to someone living in your property.

- 1 The owner of the property (who owns the freehold).
- 2 The person who owns the lease.
- 3 A tenant (including council tenant).
- 4 Someone who has a licence to live in the property.
- 5 Someone who just lives there.

If no adults live in the property as their main home, the owner or leaseholder of the property is responsible for paying the council tax bill.



Council Tax charges 2021/22

The valuation band for your home is shown on the front of your bill.

The amount of Council Tax payable for homes in each valuation band, before any discounts, reliefs or Council Tax Support in the billing year 2021/2022 is:

Valuation Band	Value of your home on 1 April 1991	Total Charge for 2021/22	LBWF Basic share	Adult Social Care precept	GLA share
A	Up to & including £40,000	£1242.11	£887.88	£111.79	£242.44
B	£40,001 - £52,000	£1449.13	£1035.86	£130.42	£282.85
C	£52,001 - £68,000	£1656.15	£1183.85	£149.05	£323.25
D	£68,001 - £88,000	£1863.17	£1331.83	£167.68	£363.66
E	£88,001 - £120,000	£2277.21	£1627.80	£204.94	£444.47
F	£120,001 - £160,000	£2691.25	£1923.76	£242.20	£525.29
G	£160,001 - £320,000	£3105.28	£2219.71	£279.47	£606.10
H	More than £320,000	£3726.34	£2663.66	£335.36	£727.32

The amount of Council Tax payable last year (2020/21) for comparison purposes was.

Valuation Band	Value of your home on 1 April 1991	Total Charge for 2020/21	LBWF Basic share	Adult Social Care precept	GLA share
A	Up to & including £40,000	£1173.54	£868.94	£83.22	£221.38
B	£40,001 - £52,000	£1369.13	£1013.76	£97.09	£258.28
C	£52,001 - £68,000	£1564.72	£1158.59	£110.96	£295.17
D	£68,001 - £88,000	£1760.31	£1303.41	£124.83	£332.07
E	£88,001 - £120,000	£2151.49	£1593.06	£152.57	£405.86
F	£120,001 - £160,000	£2542.67	£1882.70	£180.31	£479.66
G	£160,001 - £320,000	£2933.85	£2172.35	£208.05	£553.45
H	More than £320,000	£3520.62	£2606.82	£249.66	£664.14

Example of how the increase in your bill was calculated:

Band C example

Band C	2020/21	2021/22	% Increase £ Increase	Explanation
Basic Council Tax	£1158.59	£1183.85	1.99% £25.26	The increase in LBWF basic share of council tax is calculated by multiplying the core (LBWF basic share plus adult social care precept) 2020/21 figure of £1269.55 by 1.99%.
LBWF Adult Social Care Precept	£110.96	£149.05	3.00% £38.09	This charge is calculated on the “core” council tax element. For 2021/22 the precept is calculated by multiplying the core amount for 2020/21 i.e. £1269.55 by 3%. This equates to an increase of £38.09 on the 2020/21 precept of £110.96, bringing the total social care element up to £149.05.
Total Core LBWF*	£1269.55	£1332.90	4.99% £63.35	This comprises a 1.99% basic council tax increase and a 3.00% social care precept. This calculation is set by regulation to determine whether the proposed increase is in line with the appropriate annual referendum limits. This equates to £1269.55 multiplied by 4.99% giving a total of £63.35.
GLA Precept	£295.17	£323.25	9.51%	This represents a rounded increase of £28.08.
Total Bill	£1564.72	£1656.15	5.84% £91.43	This represents an increase of £91.43 rounded, and is comprised of £28.08 (GLA), £38.09 (Adult Social Care) and £25.26 (basic council tax).

*Total Core LBWF is Basic Council Tax plus Adult Social Care added together



Instalments to pay your Council Tax

Direct Debit is the easiest way to pay and it is the council's preferred method of payment and offers a choice of six different monthly payment dates (1st, 6th, 10th, 15th, 21st and 28th).

To set up or amend a Direct Debit visit us online at www.walthamforest.gov.uk/counciltaxdirectdebit

Council Tax regulations state that your council tax demand is for the full financial year from 1st April 21 to 31st March 22. These are usually paid by ten monthly instalments, but you also have the option to pay by 12 monthly instalments.

Payment due date is the date that the payment must reach your Council Tax account.

Non-Direct Debit instalments will automatically be set to the first of the month, however you can change your instalments to the 9th or 25th of the month. Other payment methods are detailed on the back of your bill. Please contact us by emailing revenue.services@walthamforest.gov.uk if you want to adjust your payment date.

For a bill issued on or after 1 May, but before the 1 January, the number of instalments will be one less than the whole number of months remaining in the current financial year.

If a bill is issued between 1 January and 31 March, the Council Tax will be payable in a single instalment.

The table below shows number of instalments by month the bill is issued if paying over ten instalments.

Month Demand issued	Number of Instalments available
April	10
May	9
June	8
July	7
August	6
September	5
October	4
November	3
December	2
January	1
February	1
March	1

12 Instalments

For the full twelve months please contact us before end of April by emailing revenue.services@walthamforest.gov.uk

If the request is received after April, then instalments will be spread over the remaining months until March.

It is important that your payment reaches us by your due instalment date to prevent a reminder or possibly a summons notice, which will incur additional cost and your right to pay by instalments may be lost.



Adult Social Care Precept

The Secretary of State made an offer to adult social care authorities. (“Adult social care authorities” are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)

The offer was the option of an adult social care authority being able to charge an additional “precept” on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016-17. It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular financial year, this is subject to the approval of the House of Commons.



Council Tax Support - Help to pay your bill

You may be entitled to Council Tax Support (CTS) if you are:

- On benefits
- Working and on a low income
- Unemployed
- A pensioner

How much help can I get?

The amount of CTS you get generally depends on your income and savings and the income and savings of anyone else who lives in your home. You cannot get CTS if you are under the eligible pension age and have more than £6,000 in savings, stocks and shares or other capital. If you are over eligible pension age the capital limit is £16,000 unless you receive Guarantee Pension Credit or combined Saving and Guarantee Pension Credit.

Anyone under the eligible pension age who is liable to pay Council Tax will have to pay at least 24 per cent of their Council Tax bill in the financial year 2021/22. To find out more or make a claim, visit:

www.walthamforest.gov.uk/service-categories/benefits-and-support

Second Adult Reduction

You can claim second adult reduction if you have another adult living with you, and this has prevented you from getting a Single Person Discount. The second adult must be on a low income and cannot be your partner, jointly liable for Council Tax with you or an occupant who is not counted as an adult for council tax purposes. For example, an adult who is severely mentally impaired. If you are struggling to pay your Council Tax, please visit our website at

www.walthamforest.gov.uk/local-ctax-support



Exempt properties

Some properties may qualify for an exemption. This means that no council tax is paid on them. The following tables show the different classes of exemptions available for both occupied and unoccupied properties. If you think you are entitled to an exemption, please apply online at www.walthamforest.gov.uk/counciltaxonline

Occupied properties

Class	Description
M	Student halls of residence
N	Properties occupied only by full-time students (and their spouses or dependants who are not EU citizens)
O	Armed forces accommodation for non-visiting forces
P	Armed forces accommodation for visiting forces
S	Properties occupied only by a person or persons aged under 18
U	Properties occupied only by a person(s) who is (are) severely mentally impaired
V	Properties where the person responsible for paying is a diplomat
W	A property that is one of at least two dwellings in a single property, occupied by a dependant relative of a person living in another dwelling in the property

It's easy – just complete the form, attach any supporting documents and submit to us online.

Unoccupied properties

Class	Description
B	Unoccupied properties that are owned by a body established for charitable purposes only, which is unoccupied and has been so for a period of less than 6 months since the last occupation day, and was last occupied in furtherance of the objects of the charity
D	Unoccupied properties, which are the sole or main residence of a person who has gone into prison
E	Unoccupied properties, which are the sole or main residence and were previously occupied by someone who is now living in a hospital, residential care home, nursing home or hostel
F	Unoccupied properties where the personal representative of a person who has died, is waiting for probate or letters of administration to be granted. This exemption will also apply for up to six months after probate or letters of administration have been granted
G	Unoccupied properties where it is prohibited by law to occupy
H	Unoccupied properties that are awaiting ministers of religion to move in, who will perform their duties from them
I	Properties left unoccupied by people who have moved to receive personal care elsewhere
J	Properties left unoccupied by people who have moved to provide personal care to another person who lives elsewhere
K	Unoccupied properties which are owned and were previously occupied by a student or someone who became a student within six weeks of leaving the property
L	Unoccupied properties which have been repossessed by a mortgage lender
Q	Unoccupied properties where the person responsible for paying is a trustee in bankruptcy
R	A pitch or a mooring which is not occupied by a caravan or a boat
T	Unoccupied properties which are within the same curtilage of a main building, but are difficult to let because of their situation, for example, granny annexes



Discounts

Full council tax is charged on the property if there are at least two adults aged 18 or over living in the property. If you are the only adult living in your home we will usually reduce your bill by 25 per cent.

You can also qualify for a 25 per cent discount if all the other adults in your home are:

- full-time students, foreign language assistants or student nurses
- dependants or foreign spouses of students
- 18/19 year olds who have child benefit paid for them
- people who are severely mentally impaired
- people whose main home is a hostel, hospital, residential care home or nursing home
- people in prison
- people who live in the same property as a person they care for (other than a husband, wife, partner or child under 18)
- members of religious communities who have no income or capital of their own

Help for Care Leavers

If you are a care leaver you may be entitled to a reduction on your Council Tax. If you are entitled to this your council Tax may be reduced to nil for the billing year.

In order to qualify for this you must meet the following criteria:

- aged between 18 and 25
- was looked after by the council for at least 13 weeks since being aged 14 and
- was looked after by the council on the date that you ceased to be of compulsory school age.

If you meet the criteria and want to apply for this reduction you should first apply for Council Tax Support - <https://walthamforest.gov.uk/content/council-tax-support> If you are already in receipt of this you can apply for the additional reduction using our discretionary Council Tax Hardship award form using the link above.

You may be asked to provide evidence of your care leaver status.

Foster Carers Discount

Waltham Forest residents who are approved Foster Carers for Waltham Forest children can claim a reduction in their Council Tax. This scheme is run by the foster carers team. If you think you may qualify please contact the team at www.fosteringwalthamforest.co.uk or telephone 020 8496 3000.



Reductions for people with disabilities

You may be able to get your council tax bill reduced if you, or anyone living in the property, have a disability and have had certain features in your home changed.

These changes could include:

- an extra bathroom, toilet or kitchen for the use by the person with a disability
- space inside your home for use of a wheelchair. The wheelchair must be used indoors
- a room other than a bathroom, kitchen or toilet, which is used mainly by the person with the disability. This excludes a bedroom being used in the normal sense even if it is also used for treatment or therapy.

If you think you may be entitled to a reduction apply online at www.walthamforest.gov.uk/counciltaxonline

It's easy – just complete the form, attach any supporting documents and submit to us online

For more information and to apply for all discounts and exemptions.
Go online at www.walthamforest.gov.uk/counciltaxonline



Empty properties

There are no exemptions or discounts available for properties that are empty or undergoing structural repair or works. The full council tax will be charged.

If you are renovating a property, the full Council Tax charge will be due.

For further information please visit <https://www.walthamforest.gov.uk/content/leaving-your-property-empty>



Empty Homes Premium charge

If you have a property that has been left empty and substantially unfurnished for more than two years an additional levy called Empty Home Premium will be charged in addition to the council tax charge.

The Empty Home Premium charged depends on how long the property remains empty. For example, a premium of 100% of the Council Tax charge for the band the property is in is added after two years. Meaning you will be billed for two times the Council Tax charge. So, assuming the property was in Band C with the premium applied for the first time in 2021/22 the charge would be £3,312.30 (the normal Band C charge of £1,656.15 x 2)

From 1st April 2021, properties that have been empty for over ten years will be charged a premium at 300% of the Council Tax charge. This means a charge of four times the normal charge for the band the property is in.

Please see below table which outlines the different rates of premium charged on empty properties and when they were first introduced.

Premium rate	Properties affected	Date premium introduced
100%	Properties empty for two years but less than five years	1 April 2019
200%	Properties empty for five years but less than ten years	1 April 2020
300%	Properties empty for over Ten years	1 April 2021

For further information please visit <https://www.walthamforest.gov.uk/node/9108>



Council Tax Valuation Bands

The amount of council tax payable depends on the valuation band of the property. Please refer to council charge 21/22 for the current rates in this booklet.

The Valuation band for each property is decided by the Valuation Office Agency, which is part of the HM Revenue and Customs, not the Council. The bands are based on the value of the property estimated on 1 April 1991.

The Listing Officer at the Valuation Office, not the Council, deals with all matters relating to council tax valuation and banding appeals. If you have an enquiry about the Council Tax band your property is in, then please use the details below:-

You can view your property and check if you can request a review, by selecting 'council tax' on www.voa.gov.uk

You can contact the VOA using www.gov.uk/contact-voa

If you cannot use the online service, call 03000 501 501. Lines are open Monday to Friday, 8:30am to 5:00pm

The Valuation Officer for Waltham Forest is, Valuation Office Agency, Durham Customer Service Centre, Wycliffe House, Green Lane, Durham, DH1 3UW



Council Tax appeals

Council Tax payers can appeal against decisions made by the council if they believe that their liability is incorrect.

You can appeal if:

- you think you are not responsible for paying the council tax, or that the amount payable is incorrect
- you have claimed for a discount or exemption and this has not been granted
- you think any item on your bill has been worked out incorrectly
- a claim for disability reduction has not been granted
- you disagree with the date on a completion notice.

If you wish to appeal about any of the above matters, in the first instance, please contact the Revenues and Benefits Service at revenue.service@walthamforest.gov.uk or

The Revenues and Benefits Service PO Box 856 London E17 9PN

Please clearly mark your letter or email as Council Tax Appeal in the subject header.

This right of appeal does not mean that you do not have to pay your council tax. You should continue to pay your original council tax bill while your appeal is outstanding. If you do not pay, we will take recovery action to collect unpaid council tax. You may have to pay court costs if this happens.

If an appeal is successful, any overpayment of council tax will either be refunded or used to offset any outstanding council tax.

How to make a suggestion, compliment or complaint

We welcome your comments and we want to know whether the service we provide is satisfactory. If you wish to comment about our service, please visit our website at

<https://www.walthamforest.gov.uk/content/complaints-compliments-and-comments>



How your council tax is calculated

The total amount required from taxpayers is the net cost of services provided by us, together with those of the various precepting and levying bodies. From this is deducted the contribution from the Government and the retained NNDR income.

Adjustments are then made to take account of any estimated surplus or deficit on the collection fund. The resulting sum is divided by the council tax base (76,701 band 'D' equivalent properties reduced to reflect council tax benefits) to arrive at the council tax.

Outstanding borrowing

We fund certain expenditure from loans. At March 2021 the outstanding balance of such loans is estimated at £348 million. No part of these liabilities are payable to, or recoverable from, other billing or precepting authorities, although 42% of the debt relates to the ring-fenced Housing Revenue Account.

Details of spending on council services

Our estimated expenditure on services for 2021/22 is shown below. A comparison with 2020/21 is given.

	2020/21 £'000	2021/22 £'000
Dedicated Schools Budget	171,199	179,787
Families – Other support for schools	23,304	23,729
Families – Children & Young People	38,783	40,345
Families – Adults group	66,305	68,980
Families – Public Health	15,556	16,549
Residents - Neighbourhoods & Commercial	40,816	42,302
Residents – Housing & Growth	8,414	8,316
Corporate Expenditure	4,957	5,862
Economic Growth	8,429	7,496
Corporate Development	14,046	12,955
Finance & Governance	8,227	8,554
Services Total	400,034	414,874
Add contingency estimate	13,608	14,404
Interest & Capital Charges	950	3,702
Depreciation Contra Entry	(29,862)	(28,616)
Contribution To/(From) Funds	452	(8,732)
Sub-Total	385,183	395,634
Levies counting as Waltham Forest expenditure	9,349	10,192
Budget Required	394,531	405,825



Lee Valley Regional Park Authority

Lee Valley Regional Park is a unique leisure, sports and environmental destination for all residents of London, Essex and Hertfordshire. The 26-mile-long, 10,000 acre Park, much of it formerly derelict land, is partly funded by a levy on the council tax. This year there has been a 2% increase in this levy. Find out more about hundreds of great days out, world class sports venues and award winning parklands at www.visitleevalley.org.uk

Budget/Levy 2021/2022 (£'000)

	2021/22 £m
Authority Operating Expenditure	20.9
Authority Operating Income	(12.7)
Net Service Operating Costs	8.2
Financing Costs - Debt servicing/repayments	0.5
- Capital investment	0.8
Total Net Expenditure	9.5
Total Levy	(9.8)

Further details on how this budget is spent and the amount each council contributes can be found at www.leevalleypark.org.uk.



London Pensions Fund Authority

The London Pensions Fund Authority (LPFA) raises a levy each year to meet expenditure on premature retirement compensation and outstanding personnel matters for which LPFA is responsible and cannot charge to the pension fund. These payments relate to former employees of the Greater London Council (GLC), the Inner London Education Authority (ILEA) and the London Residuary Body (LRB).

For 2021/22, the income to be raised by levies is set out below. The Greater London levy is payable in all boroughs, the Inner London levy only in Inner London Boroughs (including the City of London). The figures show the total to be raised and, in brackets, the percentage change on the previous year.

Inner London	£13,065,200
Greater London	£10,317,753
Total	£23,382,953 (0%)



Environment Agency

The Council Tax (Demand Notices) (England) Regulations 2011.

The Environment Agency is a levying body for its Flood and Coastal Erosion Risk Management Functions under the Flood and Water Management Act 2010 and the Environment Agency (Levies) (England and Wales) Regulations 2011.

The Environment Agency has powers in respect of flood and coastal erosion risk management for 5200 kilometres of main river and along tidal and sea defences in the area of the Thames Regional Flood and Coastal Committee. Money is spent on the construction of new flood defence schemes, the maintenance of the river system and existing flood defences together with the operation of a flood warning system and management of the risk of coastal erosion. The financial details are:

Thames Regional Flood and Coastal Committee		
	2020/2021 '000s	2021/2022 '000s
Gross Expenditure	£132,291	£133,962
Levies Raised	£11,807	£12,042
Total Council Tax Base	5,163	5,127

The majority of funding for flood defence comes directly from the Department for the Environment, Food and Rural Affairs (Defra). However, under the new Partnership Funding rule not all schemes will attract full central funding. To provide local funding for local priorities and contributions for partnership funding the Regional Flood and Coastal Committees recommend through the Environment Agency a local levy.

A change in the gross budgeted expenditure between years reflects the programme of works for both capital and revenue needed by the Regional Flood and Coastal Committee to which you contribute. The total Local Levy raised by this committee has increased by 1.99%

The total Local Levy raised has increased from £11,807,323 in 2020/2021 to £12,042,289 for 2021/2022.

GREATER LONDON AUTHORITY

Introduction

The Mayor of London's budget for the 2021-22 financial year sets out his priorities to support London's recovery from the COVID-19 pandemic and to tackle the huge social, health and economic inequalities which it has exposed and exacerbated. It supports job creation and London's business community, our city's future growth and economic success and the Mayor's vision to rebuild London after the pandemic as a greener, cleaner and safer city with stronger and more cohesive communities.

This year's budget will provide resources to improve the key public services Londoners need. This includes delivering more genuinely affordable homes, securing funding to maintain and expand the capital's transport infrastructure and tackling toxic air pollution and the climate emergency. The budget also provides resources to support jobs and growth, fund skills and retraining programmes, help rough sleepers, invest in youth services and make London a fairer and cleaner place to live. Moreover, it prioritises resources for the Metropolitan Police and London Fire Brigade to keep Londoners safe, including violence reduction initiatives and ongoing support to improve opportunities for young Londoners. In light of the significant reductions in fares revenue and property tax income due to the pandemic, difficult decisions have been unavoidable. However, this budget remains focused on delivering a swift and sustainable recovery from the pandemic, as well as building the better, brighter, fairer future all Londoners want and deserve.

GREATER LONDON AUTHORITY

Council tax for GLA services

The GLA's share of the council tax for a typical Band D property has been increased by £31.59 (or 61p per week) to £363.66. The additional income from this increase in council tax will fund the Metropolitan Police, the London Fire Brigade, and will also go towards maintaining existing travel concessions for the under 18s and Londoners aged 60 and over. Council taxpayers in the City of London, which has its own police force, will pay £96.53.

Council Tax (£)	2020-21	Change	2021-22
MOPAC (Metropolitan Police)	252.13	15.00	267.13
LFC (London Fire Brigade)	55.28	1.59	56.87
GLA	22.69	-0.12	22.57
TfL (Transport)	1.97	15.12	17.09
Total	332.07	31.59	363.66

Controlling costs at City Hall and delivering the Mayor's key priorities

The Mayor's budget includes significant savings across the GLA Group in 2021-22. This has allowed him to release resources to help meet his key priorities. This includes plans to invest £4.4 billion to continue delivering 116,000 affordable homes starts within London by 2023 and an additional 35,000 by 2026 as well as allocating resources to tackle homelessness and reduce rough sleeping. He has taken steps to improve air quality in London by introducing the Ultra Low Emission Zone in central London, which will be expanded to the North and South Circular roads in Autumn 2021. He will also continue to fund a Green New Deal for London to address the climate emergency, with the objective of helping to create jobs and to double the size of the capital's green economy by 2030.

The Mayor will continue to ask the Government to provide the maximum possible ongoing financial support to London businesses and Londoners as the capital emerges from the very severe impact of the COVID-19 pandemic. He will also maintain investment in skills and retraining to help tackle unemployment and support Londoners to secure better paid jobs, as well as continuing to request that the Government strengthen the safety net for the most vulnerable Londoners.

The Mayor will also work with London's business community, key investors and other stakeholders to support the economic recovery and ensure that London's interests are protected following the UK's departure from the European Union. He will provide funding for new projects to bring communities together, tackle social inequality and boost London's economy, including supporting projects to help small and medium sized businesses.

The Mayor's Office for Policing and Crime (MOPAC)

The Mayor's Police and Crime Plan – a Safer City for Londoners 2017-21 – sets out his strategy for policing and community safety in the city. His key priorities include improving the Metropolitan Police Service (MPS), providing a better criminal justice service in London and keeping children and young people safe. He will also provide resources to tackle domestic violence, which particularly affects women, and continue to invest in violence reduction initiatives.

The Mayor published his Action Plan in November 2020 to improve trust and confidence in the MPS and to address community concerns about disproportionality in the use of certain police powers affecting Black Londoners. The Mayor has committed, as part of the Action Plan, to invest extra resources to develop greater community involvement in police officer training and in the recruitment and progression of Black officers in the MPS.

The MPS must rise to meet these challenges at a time of acute financial pressure. As a result of the reductions in resources from the Home Office for policing over the last decade, which have only recently started to be reversed by the current government, the MPS had to close more than 100 police stations and remove over 3,300 Police Community Support Officers and 4,500 police staff in order to protect front line officer numbers.

GREATER LONDON AUTHORITY

The Mayor is raising the police element of his council tax precept by £15 for a typical Band D property, as assumed in Government calculations of police spending power. In all, through his decisions in this and previous budgets, the Mayor has funded an additional 1,300 officer posts from locally raised revenues.

Transport for London (TfL)

TfL has faced significant financial challenges as a result of the reduced levels of ridership due to the pandemic since March 2020, which has led to a large fall in fare revenues. The Mayor continues to work with the Government to secure a sustainable long-term funding settlement for TfL to allow him to continue investment in the transport network while making it more reliable and accessible. The Mayor's priorities for TfL include:

- working with London boroughs to maintain existing concessionary travel and assisted door to door transport schemes. This includes, for example, maintaining free bus and tram travel for under 18s as well as free off-peak travel across the network for Londoners aged 60+, the disabled, armed forces personnel in uniform and eligible armed services veterans and protecting the Taxicard and Dial a Ride schemes;
- opening the central London section of the Elizabeth line (the operational name for Crossrail) in the first half of 2022, followed by the full line opening with through services as soon as possible to increase central London's rail capacity by ten per cent. TfL will also open the Northern line extension to Nine Elms and Battersea Power station in 2021;
- rolling out 94 new Piccadilly line trains, with the first new trains serving customers from 2025;
- enhancing capacity on the London Underground and rail services, and upgrading key stations such as Bank/Monument station;
- making public transport more accessible for everyone. Within the next five years nearly 40 per cent of tube stations are expected to be step free. All Elizabeth line stations once the line opens in full will also be step free;
- extending the London Overground on the Gospel Oak to Barking Line to serve Barking Riverside (due to open by 2022) and expanding capacity on the DLR network;
- maintaining the Bus and Tram one-hour Hopper fare and investing to improve journey times and reliability on the bus network;
- continuing the electrification of London Buses so that all are emission free by 2037 at the latest;
- extending the Ultra Low Emission Zone in central London to the North and South Circular roads by Autumn 2021 to help tackle London's toxic air quality; and
- investing in a range of schemes designed to make walking, cycling and public transport safer, cleaner and more appealing in partnership with London boroughs.

London Fire Commissioner (LFC)

The Mayor's funding ensures that the London Fire Brigade's first and second fire engines attending an emergency incident arrive within 10 minutes on at least 90 per cent of occasions and 12 minutes on at least 95 per cent of occasions respectively, after being dispatched. The Mayor is also providing resources to roll out a transformation programme so that the LFB can implement the recommendations of the Grenfell fire inquiry. This includes investing in the new vehicles and equipment required.

GREATER LONDON AUTHORITY

London Legacy Development Corporation (LLDC)

The LLDC was set up to ensure that the city benefits from a long-term legacy from the London 2012 Olympic and Paralympic Games. The Mayor's 2021-22 budget provides funding to progress the construction of East Bank, one of the world's largest and most ambitious cultural and education districts, in Queen Elizabeth Olympic Park. It will bring an additional 1.5 million visitors to the Park and surrounding area each year, and more than 2,500 jobs will be created generating an estimated £1.5 billion for the local economy.

Old Oak and Park Royal Development Corporation (OPDC)

The OPDC has been established to support the creation of 65,000 new jobs and at least 24,000 new homes in west London over the next 20 years. It will build on the regeneration benefits which High Speed 2 (HS2), the Elizabeth line and the Great Western Mainline stations at Old Oak Common are expected to bring locally.

Summary of GLA Group budget

The tables below show where the GLA's funding comes from and the reasons for the year on year change in the budget. It also explains how the GLA has calculated the sum to be collected from council tax (the council tax requirement).

How the GLA's budget is funded (£ million)	2021-22
Gross expenditure	13,804.4
Government grants and retained business rates	-8,453.9
Fares, charges and other income	-5,136.9
Change in reserves	883.0
Amount met by council taxpayers (£m)	1,096.6

Changes in spending (£ million)	2021-22
2020-21 council tax requirement	1,010.9
Inflation	176.7
Efficiencies and other savings	-196.3
New initiatives	383.3
Other changes (for example fares revenue and government grants)	-278.0
Amount met by council taxpayers (£m)	1,096.6

GREATER LONDON AUTHORITY

Detailed budget by service area

The table below compares the GLA Group's planned expenditure on policing, fire and other services (including transport) in 2021-22 with 2020-21.

The GLA's planned gross expenditure is higher this year. This is mainly due to the impact of extra investment planned by the Mayor in transport and policing. Overall the council tax requirement has increased because of the extra funding for the Metropolitan Police, the London Fire Brigade and maintaining existing concessionary free travel for under 18s and Londoners aged 60 and over. There has been a 1.0 per cent decrease in London's residential property taxbase. Find out more about our budget at: www.london.gov.uk/budget.

Summary of Spending and Income (£ million) <small>(figures may not sum exactly due to rounding)</small>	Police (MOPAC)		Fire (LFC)		Other Services (incl. GLA, TfL, LLDC and OPDC)		GLA Group Total	
	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
Gross expenditure	3,885.3	3,968.2	489.5	489.3	8,991.1	9,346.9	13,365.9	13,804.4
Government grants and business rates	-2,786.3	-2,793.0	-266.1	-266.9	-2,434.1	-5,394.0	-5,486.6	-8,453.9
Other income (incl. fares and charges)	-280.0	-290.1	-39.8	-41.2	-6,467.5	-4,805.6	-6,787.3	-5,136.9
Net expenditure	819.0	885.2	183.6	181.2	89.5	-852.7	1,092.0	213.6
Change to level of reserves	-51.9	-80.3	-15.0	-9.4	-14.2	972.7	-81.1	883.0
Council tax requirement (income)	767.1	804.9	168.6	171.8	75.3	119.9	1,010.9	1,096.6

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