



Your
Guide

Council Tax 2023/24

www.walthamforest.gov.uk/counciltax



Waltham Forest

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Waltham Forest

COUNCIL TAX BILLS

What you need to know about your instalments

Your Council Tax payment must reach us by the instalment date on your bill or you risk receiving a reminder notice or even a summons

How to avoid a reminder or Summons Notice

- Paying at a Post Office or PayPoint takes 3-5 days to reach your account so you must pay before the instalment due date or it will arrive late.
- You don't have to pay over 10 months. You can reduce the monthly amount by choosing to pay over 12 months instead.
- You can change the date you pay to make sure you don't miss a payment. We offer 3 payment dates (1st, 9th or 25th of the month) for cash payments and standing orders. You can change the date you pay on by contacting us.
- Paying by Direct Debit is the easiest way to pay and you'll never forget a payment. You can choose from 6 monthly payment dates 1st, 6th, 10th, 15th, 21st or 28th and we will do the work for you.

Reminders and Summons

- We will send you a reminder if your payment is late or not received.
- We will only usually send one reminder notice to you each year and sometimes send a final reminder.
- If you don't pay your instalments on time you will lose your right to pay by instalments (that's the law). We will then ask you to pay the full amount remaining for the year's Council Tax immediately.
- If you are sent a summons, costs of £87.50 will be added to your account. If we go to court and get a Liability Order a further £12.00 will be added to your account; that's an additional £99.50 that can be avoided.
- We will also send a reminder message to your mobile number before issuing a formal reminder if we hold a number for you.

If you are struggling to pay, don't wait for a reminder or summons. Contact us immediately. Please read the *problems paying?* section on the back of your bill.

Manage your Council Tax online at
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 2023/24

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 2023/2024 is:

Valuation Band	Value of your home on 1 April 1991	Total Charge for 2023/24	LBWF Basic share	Adult Social Care precept	GLA share
A	Up to & including £40,000	£1,370.37	£938.56	£142.38	£289.43
B	£40,001 - £52,000	£1,598.76	£1,094.99	£166.11	£337.66
C	£52,001 - £68,000	£1,827.16	£1,251.42	£189.84	£385.90
D	£68,001 - £88,000	£2,055.55	£1,407.84	£213.57	£434.14
E	£88,001 - £120,000	£2,512.34	£1,720.69	£261.03	£530.62
F	£120,001 - £160,000	£2,969.13	£2,033.55	£308.49	£627.09
G	£160,001 - £320,000	£3,425.92	£2,346.40	£355.95	£723.57
H	More than £320,000	£4,111.10	£2,815.68	£427.14	£868.28

The amount of Council Tax payable last year (2022/2023) for comparison purposes was.

Valuation Band	Value of your home on 1 April 1991	Total Charge for 2022/23	LBWF Basic share	Adult Social Care precept	GLA share
A	Up to & including £40,000	£1293.29	£907.77	£121.79	£263.73
B	£40,001 - £52,000	£1508.84	£1,059.08	£142.08	£307.68
C	£52,001 - £68,000	£1724.39	£1,210.37	£162.38	£351.64
D	£68,001 - £88,000	£1939.94	£1,361.67	£182.68	£395.59
E	£88,001 - £120,000	£2371.04	£1,664.26	£223.28	£483.50
F	£120,001 - £160,000	£2802.14	£1,966.86	£263.87	£571.41
G	£160,001 - £320,000	£3233.23	£2,269.44	£304.47	£659.32
H	More than £320,000	£3879.88	£2,723.34	£365.36	£791.18

Examples of how the increase in your bill was calculated:

Band C Example

Band C	2023/24	2022/23	% Increase £	Explanation
Basic Council Tax	£1251.42	£1210.37	2.99% £41.05	The increase in LBWF basic share of council tax is calculated by multiplying the core (LBWF basic share plus (adult social care precept) 2022/23 figure of £1372.75 by 2.99%.
LBWF Adult Social care Precept	£189.84	£162.38	2.00% £27.46	This charge is calculated on the “ core ” council tax element. For 2023/24 the precept is calculated by multiplying the core amount for 2022/23 i.e., £1372.75 multiplied by 2%. This equates to an increase of £27.46 on the 2022/23 precept of £162.38, bringing the total social care element up to £189.84
Total Core LBWF*	£1441.26	£1372.75	4.99% £68.51	This comprises a 2.99% basic council tax increase and a 2.00% 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 £1372.75 multiplied by 4.99% giving a total of £68.51.
GLA Precept	£385.90	£351.64	9.74%	This represents an increase of £34.26.
Total Bill	£1827.16	£1724.39	5.96% £102.77	This represents an increase of £102.77, and is comprised of £34.26 (GLA), £27.46 (Adult Social Care) and £41.05 (Core council services).

*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 to 31st March. These are usually paid by ten monthly instalments, but you also have the option to pay by 12 monthly instalments see below.

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 completing online query form here www.walthamforest.gov.uk/council-tax and click on contact us about Council Tax if you want to adjust your payment date.

For a bill issued on or after 1st May, but before the 1st 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 1st January and 31st 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 our online query form at www.walthamforest.gov.uk/council-tax

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. This will mean that the full amount becomes due.



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 15 per cent of their Council Tax bill in the financial year 2023/24. To find out more or make a claim, visit:

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

From 1st April 2021, properties that have been empty for over ten years are 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 www.walthamforest.gov.uk/council-tax/empty-homes



Council Tax Valuation Bands

The amount of council tax payable depends on the valuation band of the property. Please refer to the Council Tax charges in this booklet for current rates.

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



Can I appeal against my property's valuation band?

The (VOA) values domestic properties for Council Tax. This valuation is used to set your Council Tax band. You might need to contact the VOA if you think your Council Tax band is wrong.

You can find out more about when you can challenge your band and what you need to do at www.gov.uk/challenge-council-tax-band and www.gov.uk/contact-voa. If you challenge your band, you must continue to **pay council tax** at your current band until your appeal is decided.

You can contact the VOA at gov.uk/contact-voa. If you are unable to use the online service, you can also contact the VOA on 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 applied 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 using our online form at www.walthamforest.gov.uk/council-tax and click on the contact us link.

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 Business Rates 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 (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 2023 the outstanding balance of such loans is estimated at £381m.



Details of spending on council services

Our estimated expenditure on services for 2023/24 is shown below.

	2022/22 £'000	2023/24 £'000
Dedicated Schools Budget	185,311	195,345
People - Adults Social Care	71,120	75,183
People - Children's Services	73,935	75,423
People - Public Health	17,353	17,275
Place	50,391	48,868
Corporate Expenditure	8,815	28,858
Deputy Chief Executive	6,534	9,132
Finance and Governance	7,015	6,599
Service Total	420,474	456,683
Transfer to/from Reserves	-8,084	-7,603
Sub-Total	412,390	449,080
Levies	10,725	10,201
Budget Required	423,115	459,281



Explanation of changes in expenditure 2022/23 to 2023/24

The table below above shows that the net budget requirement of the Council, together with that of levying bodies counted as Waltham Forest spending, will increase from £423,115 to £459,281. This is made up as follows:

	£'000
Inflation	15,928
Schools	10,035
Savings	-9,646
Service Pressures	6,325
Growth	6,898
Movement in Reserves	481
Additional Social Care Funding	6,145
	36,166



Statement of funds and balances

The table below shows the changes to our working balance on the General Fund between 31 March 2022 and the end of March 2024

	General Fund £'000
Balances at 31 March 2022	14,906
Contribution to balances	0
Temporary use of balances	0
Estimated Balances at 31 March 2023	14,906
Contribution to balances	0
Temporary use of balances	0
Estimated Balances at 31 March 2023	14,906



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 9% 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 2023/2024 (£'million)

	2022/23 £m	2023/24 £m
Authority Operating Expenditure	15.1	15.5
Authority Operating Income	(7.0)	(7.3)
Net Service Operating Costs	8.1	8.2
Financing Costs - Debt servicing/repayments	0.5	2.0
- Capital investment	1.3	0.9
Total Net Expenditure	9.9	11.1
Net use of Reserves	(0.1)	(0.5)
Total Levy	(9.8)	(10.6)

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 2023/24, 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.

Borough	Income raised by levies	%Change
Inner London	£7,000,000	-46%
Greater London	£1,000,000	-90%
Total	£8,000,000	-66%

From 2023/24 onwards, a portion of the amount previously raised as levies is being paid directly into the LPFA Pension Fund to address a funding deficit in respect of former GLC, ILEA, and LRB employees. This means that although the levy amount has reduced this year, most boroughs continue to pay the same total amount to LPFA as was paid during 2022/23.



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

	2022/2023 '000s	2023/2024 '000s
Gross Expenditure	£109,376	£139,806
Levies Raised	£12,282	£12,526
Total Council Tax Base	5,214	5,297

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 £12,281,930 in 2022/2023 to £12,526,341 for 2023/2024.

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Introduction

The Mayor of London's budget for the 2023-24 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 - inequalities which have become even more apparent as a result of the current cost of living crisis. 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 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 and help address the cost of living crisis. This includes delivering more genuinely affordable homes, funding to maintain the capital's transport services and programmes to tackle 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 services for children and young people 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, support for victims of crime, recruitment drives for additional frontline officers and projects to divert vulnerable young people away from the criminal justice system.

In light of the significant reductions in fares revenue since the pandemic, it has been necessary to provide

GREATER LONDON AUTHORITY

additional resources through local taxation income to maintain London’s transport system including investing in preserving the bus network. However, this budget remains focused on delivering a swift and sustainable economic recovery across the capital as well as building the better, brighter, fairer future all Londoners want and deserve.

Council tax for GLA services

The GLA’s share of the council tax for a typical Band D property has been increased by £38.55 (or 74p per week) to £434.14. The additional income from this increase in council tax will fund the Metropolitan Police and the London Fire Brigade, and will also go towards ensuring existing public transport services in London can be maintained, meeting requirements set by the government in funding agreements. Council taxpayers in the City of London, which has its own police force, will pay £142.01.

Band D Council Tax (£)	2022-23	Change	2023-24
MOPAC (Metropolitan Police)	277.13	15.00	292.13
LFC (London Fire Brigade)	58.80	3.68	62.48
GLA	22.57	-0.13	22.44
Transport Services	37.09	20.00	57.09
Total	395.59	38.55	434.14

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

The Mayor’s budget includes significant savings across the GLA Group in 2023-24, including tens of millions of pounds over the first five years following moving City Hall from Tower Bridge to the Royal Docks. These savings have allowed him to release resources to help meet his key priorities. His budget includes plans to invest £6.9 billion to allow 116,000 affordable homes starts within London by the end of this year and an additional 165,000 affordable homes starts by 2026, as well as allocating resources to tackle homelessness and reduce rough sleeping.

The Mayor has already taken steps to improve air quality in London by introducing the Ultra Low Emission Zone (ULEZ) in central London in April 2019, which was expanded to the North and South Circular roads in Autumn 2021. The Mayor has also created a £110m scrappage scheme providing financial assistance to help eligible Londoners scrap or retrofit their highest polluting vehicles to prepare for the planned expansion of the ULEZ London-wide from 29 August 2023. He has continued to roll out his 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. This work is being supported in 2023-24 by the allocation of an additional £134 million to be used towards environmental improvement projects in order to help deliver the Mayor’s target to ensure London achieves carbon net zero by 2030.

The Mayor will continue to ask the government to provide the maximum possible ongoing financial support to London businesses and Londoners to assist them through the current challenging economic situation including the impact of rising food and fuel inflation, rents and interest rates. He will also maintain investment in skills and retraining to help tackle unemployment and support Londoners to secure better paid jobs, as well as supporting the advice sector to help Londoners impacted by the cost of living crisis. The Mayor is also responding to the cost of living crisis by providing £130 million of new funding to ensure all primary school pupils can receive free school meals in the 2023-24 school year.

The Mayor will also work with London’s business community, key investors and other stakeholders to support the economic recovery and ensure that London and Londoners’ 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 published his Police and Crime Plan for 2022-25 in March 2022. This sets out the Mayor’s vision for a city in which Londoners are safer – and feel safer. His key priorities include providing a better criminal justice service in London to ensure victims of crime are better supported, keeping children and young people safe, tackling the

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harm caused by drugs, reducing reoffending by the most violent and high-risk groups and preventing hate crime. He has taken steps to ensure London's police service has the resources it needs to put more officers on the streets to suppress violence, including dealing with violence against women and girls, and responding to the demands and pressures of policing a capital city. He has also provided resources to tackle domestic violence and is increasing investment in violence reduction initiatives.

The Plan also outlines the action the Mayor is taking to continue to hold the Metropolitan Police Service (MPS) to account, ensuring all Londoners have trust and confidence in their police force and standards within the wider force are improved. The budget supports the new Metropolitan Police Commissioner in delivering this vital work.

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 £1.7 million per annum, for a three year period from 2021-22 to 2023-24, 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 net reduction in resources from the Home Office for policing between 2010 and 2019, 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 minimise reductions to front line officer numbers.

The Mayor is raising the police element of his council tax precept paid in the 32 London boroughs (but not the City of London which has its own police force) by £15 for a typical Band D property, as assumed in government calculations of police spending power. The additional revenues will help raise £22 million to fund the recruitment of 500 additional Police Community Support Officers (PCSOs). In all, through his decisions in this and previous budgets, the Mayor has funded an additional 1,300 police 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 reduction 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 to invest in the transport network while making it more reliable and accessible. The Mayor's priorities for TfL, subject to funding constraints where applicable, and key achievements 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 older Londoners, the disabled, armed forces personnel in uniform and eligible armed services veterans and protecting the Taxicard and Dial a Ride schemes.
- Completing the final stages to deliver the full operation of and timetable for the Elizabeth line by no later than May 2023. The line has increased central London's rail capacity by ten per cent and saw over 100 million passenger journeys during its first eight months. This follows on from the opening of Northern line extension to Nine Elms and Battersea Power Station in September 2021
- Rolling out new trains on the Piccadilly line, 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, Old Street and Elephant and Castle as well as securing government funding to make Leyton and Colindale stations step free.
- Making public transport more accessible for everyone. All Elizabeth line stations will be step free.
- Delivering the local regeneration and housing benefits arising from completing the extension of London Overground on the Gospel Oak to Barking Line to serve Barking Riverside in July 2022.
- Expanding capacity and commencing rolling out new trains on the DLR network in 2024.

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- Maintaining the Bus and Tram one-hour Hopper fare and investing to sustain existing 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.
- Tackling London's toxic air quality including extending the ULEZ London-wide. The Mayor has introduced a £110 million vehicle scrappage scheme for small businesses and Londoners in receipt of low income and disability benefits.
- Investing in 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 (LFB) first and second fire engines attending an 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. A new Community Risk Management Plan came into effect in January 2023 covering the period to 2029 replacing the previous London Safety Plan. The Mayor is providing resources to roll out a transformation programme so that the LFB can implement the recommendations of the Grenfell fire inquiry, including investing in the new vehicles and equipment required. The London Fire Commissioner, with the full support of the Mayor, is also committed to implementing the deep-rooted reform needed to the culture and systems within the LFB.

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 2023-24 budget provides funding to complete 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. The Mayor's 2023-24 budget provides additional resources to enable the Corporation to start early delivery of its programme.

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)	2023-24
Gross expenditure	16,232.6
Government grants and retained business rates	-7,001.9
Fares, charges and other income	-7,527.2
Change in reserves	-350.4
Amount met by council taxpayers (£m)	1,353.1

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Changes in spending (£ million)	2023-24
2022-23 council tax requirement	1,213.6
Net change in service expenditure and income	-108.4
Change in use of reserves	-278.3
Government grants and retained business rates	942.8
Other changes	-416.6
Amount met by council taxpayers (£m)	1,353.1

Detailed budget by service area

The table below compares the GLA Group's planned expenditure on policing, fire and other services (including transport) in 2023-24 with 2022-23. LLDC and OPDC are not funded from council tax

The GLA's planned gross expenditure is higher this year. This reflects the additional resources the Mayor is investing in policing, the fire brigade and transport services. Overall the council tax requirement has increased because of the extra resources for the Metropolitan Police and the London Fire Brigade and to secure funding to maintain existing transport services including buses and the tube network.

There has been a 1.6 per cent increase 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	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Gross expenditure	4,269.2	4,533.1	508.6	534.5	10,172.5	11,165.0	14,950.3	16,232.6
Government grants and business rates	-2,992.3	-3,100.5	-277.6	-284.6	-3,704.9	-3,616.8	-6,974.8	-7,001.9
Other income (incl. fares and charges)	-303.4	-329.4	-44.2	-48.1	-6,433.9	-7,149.7	-6,781.5	-7,527.2
Net expenditure	973.5	1,103.2	186.8	201.8	33.7	398.5	1,194.0	1,703.5
Change to level of reserves	-124.0	-193.6	-6.1	-6.7	149.7	-150.1	19.6	-350.4
Council tax requirement (income)	849.5	909.6	180.7	195.1	183.4	248.4	1,213.6	1,353.1

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