



# Your Guide



## Council Tax 2024/25

[www.walthamforest.gov.uk/counciltax](http://www.walthamforest.gov.uk/counciltax)



Waltham Forest

# GET CONNECTED

the easy way to manage your Council Tax online

Create your online Connect account in a few easy steps

[www.walthamforest.gov.uk/SignUp](http://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](http://www.walthamforest.gov.uk/CouncilTaxOnline)



Waltham Forest

# COUNCIL TAX BILLS

## Avoiding summons and extra payments of up to **£99.50**

- The law states if you don't pay instalments when due, you lose your right to pay by instalments. You will then be asked to pay full amount remaining for the year.
- We will send you a reminder the first time your payment is late or not received. If it happens more than once, you will receive a summons.
- 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.
- 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.

## Empty and Second Homes Premium - get up to date

- New legislation will change Council Tax charged on empty properties and second home that are substantially furnished.
- From 1 April 2024, any home that has been empty for at least 12 months will be charged twice the usual Council Tax rate. Further premiums will continue to apply after 5 and 10 years.
- The Council also plans to charge twice the usual Council Tax for properties that are furnished but used periodically rather than as a main residence such as second homes from 1 April 2025.

**If you are struggling to pay, don't wait for a reminder or summons. Contact us immediately:**

[walthamforest.gov.uk/counciltax](https://walthamforest.gov.uk/counciltax)



**Waltham Forest**



## 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 2024/25

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

Then, the first table in the section (current year charge for 2024/25) should display the numbers as below.

Valuation Band	Value of your home on 1 April 1991	Total Charge for 2024/25	LBWF Basic share	Adult Social Care precept	GLA share
A	Up to & including £40,000	<b>£1,449.15</b>	£970.88	£164.00	£314.27
B	£40,001 - £52,000	<b>£1,690.67</b>	£1,132.70	£191.33	£366.64
C	£52,001 - £68,000	<b>£1,932.20</b>	£1,294.51	£218.67	£419.02
D	£68,001 - £88,000	<b>£2,173.72</b>	£1,456.32	£246.00	£471.40
E	£88,001 - £120,000	<b>£2,656.77</b>	£1,779.94	£300.67	£576.16
F	£120,001 - £160,000	<b>£3,139.82</b>	£2,103.58	£355.33	£680.91
G	£160,001 - £320,000	<b>£3,622.87</b>	£2,427.20	£410.00	£785.67
H	More than £320,000	<b>£4,347.44</b>	£2,912.64	£492.00	£942.80

The amount of Council Tax payable last year (2023/2024) for comparison purposes was.

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	<b>£1,370.37</b>	£938.56	£142.38	£289.43
B	£40,001 - £52,000	<b>£1,598.76</b>	£1,094.99	£166.11	£337.66
C	£52,001 - £68,000	<b>£1,827.16</b>	£1,251.42	£189.84	£385.90
D	£68,001 - £88,000	<b>£2,055.55</b>	£1,407.84	£213.57	£434.14
E	£88,001 - £120,000	<b>£2,512.34</b>	£1,720.69	£261.03	£530.62
F	£120,001 - £160,000	<b>£2,969.13</b>	£2,033.55	£308.49	£627.09
G	£160,001 - £320,000	<b>£3,425.92</b>	£2,346.40	£355.95	£723.57
H	More than £320,000	<b>£4,111.10</b>	£2,815.68	£427.14	£868.28



## 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 (1<sup>st</sup>, 6<sup>th</sup>, 10<sup>th</sup>, 15<sup>th</sup>, 21<sup>st</sup> and 28<sup>th</sup>).

To set up or amend a Direct Debit visit us online at [www.walthamforest.gov.uk/counciltaxdirectdebit](http://www.walthamforest.gov.uk/counciltaxdirectdebit).

Council Tax regulations state that your Council Tax demand is for the full financial year from 1<sup>st</sup> April to 31<sup>st</sup> 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 9<sup>th</sup> or 25<sup>th</sup> 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](http://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 1<sup>st</sup> May, but before the 1<sup>st</sup> 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<sup>st</sup> January and 31<sup>st</sup> 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](http://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 2024/25. To find out more or make a claim, visit:

[www.walthamforest.gov.uk/local-ctax-support](http://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](http://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](http://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](http://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](http://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](http://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](http://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 an additional levy called Empty Home Premium will be charged in addition to the Council Tax charge.

The Council will be using new legislation from the Levelling Up and Regeneration Act 2023 that came into force in October 2023 to discourage the number of homes left empty, or only used periodically, in the borough by charging a premium of 100% on top of the Council Tax due.

From 1 April 2024, any home that has been empty for at least 12 months will be charged twice the usual Council Tax rate. This will expand the Empty Property Council Tax Premium, which currently applies to homes that have been vacant for two years or more. Further premiums will continue to apply after 5 and 10 years.

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
100%	Properties empty for twelve months but less than five years	1 April 2024

Under the Levelling Up and Regeneration Action 2023, new legislation for second homes has also been introduced that will allow the Council to charge twice the usual Council Tax for properties that are substantially furnished and are used periodically rather than as a main residence. For example, second homes from 1 April 2025.



## Houses in Multiple Occupation

Since 1 December 2023, all HMOs in England are being valued as a single property for Council Tax purposes. This legislation change, covers both licensed and unlicensed HMOs, but excludes self-contained flats that are HMOs under section 257 of the Housing Act. The change is not retrospective. The valuation office agency will continue using the previous regulations to assess any HMOs added to the valuation list with a start date before 1 December 2023.



## 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](http://www.gov.uk/challenge-council-tax-band) and [www.gov.uk/contact-voa](http://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](http://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](http://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 2024 the outstanding balance of such loans is estimated at £428m.



## Details of spending on council services

Our estimated expenditure on services for 2024/25 is shown below.

	2023/24 £'000	2024/25 £'000
Dedicated Schools Budget	195,345	208,805
People - Adults Social Care	73,831	78,053
People - Children's Services	74,171	76,635
People - Public Health	17,275	17,740
Place	22,407	22,987
Neighbourhoods and Environment	27,615	31,605
Corporate Expenditure	28,858	27,210
Deputy Chief Executive	9,289	10,580
Resources	7,892	8,273
<b>Service Total</b>	<b>456,683</b>	<b>481,888</b>
Transfer to/from Reserves	-7,603	-6,904
<b>Sub-Total</b>	<b>449,080</b>	<b>474,984</b>
Levies	10,201	11,551
<b>Budget Required</b>	<b>459,281</b>	<b>486,535</b>



## Explanation of changes in expenditure 2023/24 to 2024/25

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 £459.281m to £486.535m. This is made up as follows:

	£'000
Inflation	12,593
Schools	13,460
Savings	<b>-9,150</b>
Service Pressures	2,574
Increase in Levy charges	1,350
Movement in Reserves	<b>699</b>
Additional Public Health Funding	299
Additional Social Care Funding	5,429
	<b>27,254</b>



## Statement of funds and balances

The table below shows the changes to our working balance on the General Fund between 31 March 2023 and the end of March 2025.

	General Fund £'000
<b>Balances at 31 March 2023</b>	14,905
Contribution to balances	0
Temporary use of balances	0
<b>Balance at 31st March 2024</b>	14,905
Contribution to balances	0
Temporary use of balances	0
<b>Balance at 31st March 2025</b>	14,905



## 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 3% 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](http://www.visitleevalley.org.uk).

### Budget/Levy 2024/2025 (£'million)

	2023/24 £m	2024/25 £m
Authority Operating Expenditure	15.5	15.3
Authority Operating Income	(7.3)	(7.8)
<b>Net Service Operating Costs</b>	<b>8.2</b>	<b>7.5</b>
Financing Costs - Debt servicing/repayments	2.0	2.2
- Capital investment	0.9	1.3
<b>Total Net Expenditure</b>	<b>11.1</b>	<b>11.0</b>
Net use of Reserves	(0.5)	(0.0)
<b>Total Levy</b>	<b>(10.6)</b>	<b>(11.0)</b>

Further details on how this budget is spent and the amount each council contributes can be found at [www.leevalleypark.org.uk](http://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 2024/25, 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
Inner London	£7,000,000
Greater London	£1,000,000
Total	£8,000,000

From 2022 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 2023/24.



## 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

	2023/2024 '000s	2024/2025 '000s
Gross Expenditure	£140,213	£157,319
Levies Raised	£12,526	£12,776
<b>Total Council Tax Base</b>	<b>5,297</b>	<b>5,365</b>

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 £12,256,341 in 2023/2024 to £12,775,615 for 2024/2025.

# GREATER LONDON AUTHORITY

## Introduction

The Mayor of London's budget for the 2024-25 financial year sets out his priorities, including supporting Londoners through the current cost-of-living crisis. The budget also supports job creation and London's business community, our city's future growth and economic success and the Mayor's work to continue building a safer, fairer and greener London for everyone.

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 extending the Mayor's universal free school meals programme for all state primary school children for a further academic year until at least July 2025, freezing TfL pay as you go and other non-government regulated fares for the next twelve months and delivering more genuinely affordable homes. The budget also provides resources to support jobs and growth, fund skills and retraining programmes, help rough sleepers off the streets, invest in services for children and young people and make London a fairer and greener place to live. Moreover, it prioritises resources for the Metropolitan Police Service (MPS) and London Fire Brigade (LFB) to keep Londoners safe, including violence reduction initiatives, support for victims of crime, funding to maintain frontline officer numbers, continued reform of the MPS and the delivery of projects to divert vulnerable young people away from gangs and violence.

In light of the conditions imposed as a result of government funding deals, it has been necessary to provide additional resources through local taxation income, including council tax, to maintain London's transport system and preserve and expand the bus network.

# 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 £37.26 (or 72p per week) to £471.40. 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 £166.27.

Band D Council Tax (£)	2023-24	Change	2024-25
MOPAC (Metropolitan Police)	292.13	13.00	305.13
LFC (London Fire Brigade)	62.48	4.26	66.74
GLA	22.44	0.00	22.44
Transport for London	57.09	20.00	77.09
<b>Total</b>	<b>434.14</b>	<b>37.26</b>	<b>471.40</b>

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

The Mayor's 2024-25 budget includes just under £500 million of savings and efficiencies, including from the more efficient use of office accommodation and technology and sharing back office and support functions across the GLA Group family. These savings have allowed the release of resources to help meet the Mayor's key priorities.

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 and London-wide from August 2023. The Mayor has created a £210m scrappage scheme providing financial assistance to help eligible Londoners scrap or retrofit the highest polluting vehicles. 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. He will also invest over £350 million in 2024-25 through his Adult Education Budget to help tackle unemployment, support Londoners to secure better paid jobs and improve their household circumstances.

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 mortgages. The Mayor has also responded to the cost-of-living crisis by providing £140 million of additional funding to extend his universal free school meals programme for London's estimated 287,000 state primary school children, which commenced in September 2023, for the 2024-25 school year. This programme is expected to save London families up to £1,000 per child over two years.

The Mayor will also work with London's business community, key investors and other stakeholders to grow our economy 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 support London's businesses, including projects to help small and medium sized firms.

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

The Mayor's top priority is keeping Londoners safe and his Police and Crime Plan for 2022-25 sets out his vision for achieving this in partnership with the Metropolitan Police Service (MPS). The four key themes of the Plan are:

- Reducing and preventing violence including making London a city in which women and girls and young people are safer – and feel safer.
- Increasing trust and confidence in the MPS ensuring that it engages with Londoners and treats them fairly.
- Better supporting victims – improving the service and support that victims receive from the MPS and the criminal justice service.
- Protecting people from being exploited or harmed by reducing the number of young people and adults who are criminally exploited or harmed as well as keeping people safe online.



# GREATER LONDON AUTHORITY

The Mayor continues to spearhead efforts with the Metropolitan Police Commissioner to build an MPS that is trusted, representative of London and delivers the highest possible service to every community in our city through the New Met For London (NMfL) programme. An additional £189 million investment has been allocated to improve the MPS's effectiveness and increase trust and confidence amongst Londoners in the police service.

The MPS is also facing sustained and ongoing financial pressures as it continues to deal with the challenges and associated costs of policing the nation's capital. In response, the Mayor is investing an additional £151 million in 2024-25 in policing and crime prevention. This includes investing an extra £6.5 million in London's Violence Reduction Unit so that more action can be taken to help divert young Londoners away from gangs and crime.

The Mayor is raising the police element of his council tax precept paid in the 32 London boroughs in 2024-25 by £13 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 police officer posts and 500 extra Police Community Support Officers (PCSOs) from locally raised council tax and business rates revenues.

## Transport for London (TfL)

TfL has faced significant financial challenges since the pandemic. 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:

- Freezing TfL fares (excluding central government regulated fares such as travelcards) in 2024 with off peak fares being introduced on Fridays all day for an initial three month trial period between March and May 2024.
- 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 (supplemented by free travel for those aged 60+ before 9am on Fridays initially for three months from March to May 2024), the disabled, armed forces personnel in uniform and eligible armed services veterans and protecting the Taxicard and Dial-a-Ride schemes.
- Delivering the Elizabeth line on its full timetable and route. The Elizabeth line has increased central London's rail capacity by ten per cent and is forecast to see upwards of 200 million passenger journeys per annum making it the busiest rail line in the UK. This follows on from the opening of the 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 including making more tube and Overground stations step-free over the next 12 months. All 41 Elizabeth line stations are now step-free.
- Delivering the local regeneration and housing benefits arising from completing the extension of the London Overground on the Gospel Oak to Barking Line to serve Barking Riverside.
- Expanding capacity and commencing rolling out new trains on the DLR network in 2024.
- Maintaining the Bus and Tram one-hour Hopper fare and investing to sustain existing journey times and reliability on the bus network.
- Providing additional funding for the rolling out of additional bus services including the Superloop network of 10 express bus routes which will improve connections and journey times between key outer London town centres and transport hubs.
- Tackling the climate emergency including the expansion of the Ultra Low Emission Zone (ULEZ) London-wide to tackle air pollution in August 2023 supported by a £210 million vehicle scrappage scheme for small businesses and Londoners to help them switch to cleaner vehicles or retrofit their existing ones and
- Investing in schemes designed to make walking, cycling and public transport safer, cleaner and more appealing in partnership with London boroughs.

# GREATER LONDON AUTHORITY

## London Fire Commissioner (LFC)

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 has provided resources to roll out a transformation programme to support the London Fire Brigade (LFB) in implementing the recommendations of the Grenfell Tower Inquiry and other key improvements.

In 2024-25 the LFC will be investing in operational services to address the changing risks in London, including the introduction of new firefighting techniques and equipment as well as rolling out additional training to firefighters. There will also be a continued focus on improving the LFB's culture, including the roll out of leadership training at all levels and continuing to embed a new set of values.

## 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 2024-25 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. The LLDC is not funded from council tax.

## 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 2024-25 budget provides additional resources to enable the corporation to continue the delivery of its programme. The OPDC is not funded from council tax.

## Summary of the 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)	2024-25
Gross expenditure	17,480.4
Government grants and retained business rates	-7,433.2
Fares, charges and other income	-8,130.3
Change in reserves	-426.6
<b>Amount met by council taxpayers (£m)</b>	<b>1,490.3</b>

# GREATER LONDON AUTHORITY

Changes in spending (£ million)	2024-25
2023-24 council tax requirement	1,353.1
Net change in service expenditure and income	485.3
Change in use of reserves	43.7
Government grants and retained business rates	-272.3
Other changes	-119.5
<b>Amount met by council taxpayers (£m)</b>	<b>1,490.3</b>

## Detailed budget by service area

The table below compares the GLA Group's planned expenditure on policing, fire and other services (including transport) in 2024-25 with 2023-24. 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 MPS and the LFB and to secure funding to maintain existing transport services including buses and the tube network.

There has been a 1.4 per cent increase in London's residential property taxbase. Find out more about our budget at: [www.london.gov.uk/budget](http://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	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Gross expenditure	4,533.1	4,797.2	534.5	579.2	11,165.0	12,104.1	16,232.6	17,480.4
Government grants and business rates	-3,100.5	-3,274.3	-284.6	-293.8	-3,616.8	-3,865.1	-7,001.9	-7,433.2
Other income (incl. fares and charges)	-329.4	-403.6	-48.1	-54.5	-7,149.7	-7,672.2	-7,527.2	-8,130.3
<b>Net expenditure</b>	<b>1,103.2</b>	<b>1,119.2</b>	<b>201.8</b>	<b>230.9</b>	<b>398.5</b>	<b>566.8</b>	<b>1,703.5</b>	<b>1,916.9</b>
Change to level of reserves	-193.6	-155.6	-6.7	-19.5	-150.1	-251.6	-350.4	-426.6
<b>Council tax requirement (income)</b>	<b>909.6</b>	<b>963.7</b>	<b>195.1</b>	<b>211.4</b>	<b>248.4</b>	<b>315.2</b>	<b>1,353.1</b>	<b>1,490.3</b>

# Direct Debit

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