

Council Tax and Business Rates in Barnet

2021/22



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Message from the Leader of the Council

Having frozen Council Tax for nine consecutive years until 2019, increasing general Council Tax and the Adult Social Care Precept is not a decision we have taken lightly. Despite this, in 2020-21 Barnet's Council Tax rate was lower than that of our neighbours Enfield, Haringey, Camden, Brent, and Harrow. This will continue to be the case next year.

In 2021/22, we are increasing general Council Tax by 1.99 per cent and applying an Adult Social Care Precept of 3 per cent to Council Tax. This will mean a total increase of 4.99 per cent – an extra £63.56 per year for a Band D property.

In addition, this year's Council Tax will also include a 9.51 per cent increase in the GLA precept - an extra £31.59 – now £363.66 for a Band D property. The GLA precept is set by the Mayor of London and we have no control over this sum.

The COVID-19 crisis has disproportionately affected the most vulnerable people living in our borough. The increased Adult Social Care Precept will ensure we have the funding to support a growing adult population, especially those with extra and complex needs. During the height of the first COVID-19 lockdown, we led innovative projects in this area to support those most in need. We will invest further to ensure that our adult care services continue to deliver vital services for our residents.

This past year, the extraordinary set of demands and challenges have put pressure on council finances. We will continue to meet these challenges by ensuring top-quality services and value for money for every resident. That is why we are planning to increase the charges paid by developers in Barnet, alongside budget savings of £10.6million over the next year, without compromising our frontline services.

While we have focused on tackling the COVID-19 crisis, we have also continued

to maintain our essential services. During the pandemic we made more than 13million bin collections. Our safeguarding services continued to protect the most vulnerable children. Our Libraries quickly adapted and loaned over 350,000 e-books, audiobooks and e-publications.

Our schools continue to provide an outstanding education for our children. I am proud that every single parent or carer who applied on time for a Reception place for their child received one this year. Our special educational needs and disabilities (SEND) services have continued to ensure that Education and Health Care Plans are completed on time for the children who need them. Barnet remains second in the national Attainment 8 scores, which is the main measure of attainment by secondary schools in England. 96% of our schools are rated as 'good' or 'outstanding'.

As we look forward, we are now planning and investing in projects and services to build a better Barnet for all. Our new Barnet Plan sets out our vision for the four years to 2025, that will ensure that Barnet is a clean, safe, family-friendly borough with fantastic facilities for all our residents. A borough fit for the future.

Alongside large projects, such as fitting the borough with high-speed gigabit broadband, and building a new town in Brent Cross, we will of course continue to invest in street cleansing, tackling anti-social behaviour, and ensuring our parks and green spaces are great places to enjoy.

I would like to thank all our residents and businesses for continuing to make Barnet such a great place to live and work.



Councillor Dan Thomas,
Leader of Barnet Council

Council Budgets 2021/22

This gives a broad outline of gross council spending in the coming year.

Barnet Council's total spending for the coming year is planned to be £983.987m

Despite uncertainty over funding from government, we are continuing to prioritise frontline services. We have done this by making efficiency savings across all services and prioritising services for those most in need.

| Gross Expenditure by Service Type | 2021/22 £'m |
|--|----------------|
| Adults and Health | 154.960 |
| Assurance (incl. electoral services and internal audit) | 7.078 |
| Children's Family Services | 81.671 |
| Children's Service DSG (Schools) | 231.562 |
| Commercial, Management, Back Office, Housing & Development | 75.307 |
| Corporate Expenses (Housing Benefits, Capital financing, levies and inflation) | 300.772 |
| Environment | 47.069 |
| Planning & Regulation | 21.387 |
| General Fund Total | 919.807 |
| Housing Revenue Account* | 64.180 |
| Total Council | 983.987 |

*The provision of social housing under the Housing Revenue Account is not funded by Council Tax, these services are funded by tenant rents and service charges.

How we spend your money

Council spending (millions)

Adults and Health £154.960m

Includes: Adult Social Care, Public Health & Prevention and Leisure, Sports & Physical Activities, Corporate Health & Safety.

Assurance (incl. electoral services and internal audit) £7.078m

Includes: Internal Audit, Counter Fraud Operations, Electoral Service, Governance, Organisational Resilience, Information Management, Assurance & Business Development, Community Safety.

Children's Family Services £81.671m

Includes: Children in Care, Safeguarding, Support for Vulnerable Families, Youth Activities, Fostering and Adoption.

Children's Services DSG (Schools) £231.562m

Includes: Education Management, High Needs Support. Also includes Primary, Secondary, Special Schools and Nurseries.

Commercial, Management and Back Office, Housing & Development £75.307m

Includes: Commercial & IT Services, Growth & Development (Estates, Housing & Regeneration), Human Resources & Organisational Development, Communications and Strategy.

Environment £47.069m

Includes: Street Scene, Transport & Highways (includes Parking & Infrastructure) and Green Spaces & Leisure.

Corporate Expenses £300.772m

Includes: Housing Benefits, Financial Planning, Insurance, Revenue & Benefits, Grants, Finance Business Partnering, Accounts Receivable, Accounts Closure, Treasury Management & Pension Finance.

Housing Revenue Account (HRA) £64.180m

Planning & Regulation 21.387m

Includes: Highway and Pavement Maintenance, Regulatory Services, Trading Standards, and Environmental.

How are we doing?

Barnet is a borough with much to be proud of. Our excellent schools, vibrant town centres, vast green spaces, and diverse communities all help make it a great place to live, work and study. Our latest residents' survey¹ found that 83% of people were satisfied with Barnet as a place to live and 66% of people were satisfied with the way the council runs things.

The borough offers quality schooling and a diverse educational offer. In the 2019-20 school year², 97% of all schools in Barnet were good or outstanding, placing us in the top 10% in the country. Primary attainment (Key Stage 2) showed 73% of pupils achieved the 'expected standard' in English Reading, English Writing and Mathematics (combined) (9th in the country); whilst secondary attainment (GCSEs) showed the average Attainment 8 score was 57% (2nd in the country) and Progress 8³ score was 0.57 (2nd in the country)⁴.

We are focused on creating a Family Friendly borough, giving children and young people opportunities to achieve their best. We had a full inspection of our Children's Services by Ofsted in May 2019 and were judged to be 'good' on all four domains: help and protection services; services to children in care and care leavers; leadership and management of social care practice; and overall effectiveness. The annual conversation for social care was held with Ofsted in November 2020 and inspectors noted the progress we've made against the 2019 recommendations. The latest residents' survey found that 85% of people thought Barnet was a Family Friendly place to live.

Our strength-based approach to adult social care offers residents more control over the way they live their lives with increased resilience and independence. Care and support options

for older and vulnerable residents include extra care homes, technology services, employment support and supported living. We work closely with NHS partners to ensure residents discharged from hospital receive appropriate social care and/or health support such as homecare, rehabilitation in a community hospital or residential/nursing care. In 2020-21 the Adult Social Care Outcomes Framework highlighted that overall satisfaction of people who receive services for care and support including carers (64.4%) was above the regional (58.6%) and national (64.2%) averages. Hospital teams performed extremely well even under Covid-19 pandemic pressure. 1,978 discharges were supported in the first three quarters of the year, with 1,555 (78%) discharges resulting in homecare or residential care support; almost double the volume of previous years.

Our local and strategic policies for future growth were updated in January 2020⁵. In 2019-20 there were 1,744 new homes completed across the borough by all providers, including 463 affordable homes. The council's planned approach to growth provides the opportunity to focus the delivery of new homes into town centres and main road corridors. These are places where development can be accommodated more sustainably and where it will bring greater benefit to communities by

1 Autumn 2020

2 Examinations were cancelled in 2020-21. Latest available comparative data is for 2019-20

3 These results show the progress made by students during their time at secondary school

4 Out of 151 Local Authorities in 2019-20

5 Local Plan, Growth Strategy and Long-Term Transport Strategy

How are we doing?

continued

diversifying the role of town centres as hubs for a wide range of local community needs. In places like Brent Cross, Colindale, Dollis Valley, West Hendon, Upper and Lower Fosters and Granville Road, the council is leading complex, long-term regeneration programmes to deliver significant new housing and access to improved community facilities, public realm, and open spaces. Regeneration of our estates is improving the quality of homes and creating places for residents that integrate better with surrounding areas.

We continue to invest in the borough's roads and pavements through the Network Recovery Plan. 647 schemes were completed in the six years up to 2019-20 and a further £12 million has been committed for future schemes in 2020-21 and 2021-22. Emergency defects were completed within the two hours timeframe.

Through the Barnet Safer Communities Partnership, we work with other public sector agencies to address crime and anti-social behaviour, ensuring Barnet remains one of the safest boroughs in London. Our crime rate at 71.7⁶ remains well below the London average of 92.1. In 2019-20 significant work went into addressing repeat anti-social behaviour (ASB), with new Public Space Protection Orders put in place at repeat ASB locations around the borough. Residents also played their part to help keep Barnet safe, with 23,000 signing up to the OWL (Online Watch Link) app.

Throughout 2020-21 the strategic and operational sub-groups of the Barnet Safer Communities Board have been actively working to maintain a focused and co-ordinated

approach to tackling crime and ASB, as well as responding to Domestic Abuse and Violence Against Women and Girls, serious violence, high volume acquisitive crime such as burglary, and delivering the Barnet Prevent Strategy. Conscious of the potential increased risks of Domestic Abuse due to Covid-19 lockdowns, the Barnet Safer Communities Partnership increased the frequency of its Domestic Abuse Multi-Agency Risk Assessment Conference, resulting in a faster turnaround between referral of complex Domestic Abuse cases and multi-agency risk review and implementation of risk reduction plans. We also introduced a Serious Adult Violence Panel in May 2020 to enhance the multi-agency response for adults at risk of involvement in serious violence, resulting in enhanced interventions in over 30 cases.

The Covid-19 pandemic has given rise to a huge amount of community participation with residents coming together to help each other. At the heart of this was the Community Response programme, led by the Barnet Together partnership, which helped drive and co-ordinate the sector to meet the needs of vulnerable residents.

We remain committed to improving services for residents and customers, including the number and range of services available online, making it easier and quicker for customers to access key information and complete simple tasks at a time that suits them. There are more people using our online services than ever before, with a 37% increase in web volumes and 22% reduction in phone volumes compared to 2019⁷. Over 100,000 residents have now signed up for an online Barnet MyAccount.

6 Rolling 12 months to March 2020 (1 April 2019 to 31 March 2020)

7 Jan to Dec 2020 vs Jan to Dec 2019

What you pay

The amount of Council Tax payable for homes in each valuation band, before any discounts, reliefs or benefits, is:

| Valuation Band | Range of values | Proportion of Band D charge | 2021/2022 charge | of which Barnet receives | GLA receives |
|----------------|---------------------|-----------------------------|------------------|--------------------------|--------------|
| A | Up to £40,000 | 6/9 | £1,133.99 | £891.55 | £242.44 |
| B | £40,001 – £52,000 | 7/9 | £1,323.00 | £1,040.15 | £282.85 |
| C | £52,001 – £68,000 | 8/9 | £1,511.99 | £1,188.74 | £323.25 |
| D | £68,001 – £88,000 | 9/9 | £1,700.99 | £1,337.33 | £363.66 |
| E | £88,001 – £120,000 | 11/9 | £2,078.98 | £1,634.51 | £444.47 |
| F | £120,001 – £160,000 | 13/9 | £2,456.99 | £1,931.70 | £525.29 |
| G | £160,001 – £320,000 | 15/9 | £2,834.98 | £2,228.88 | £606.10 |
| H | More than £320,000 | 18/9 | £3,401.98 | £2,674.66 | £727.32 |

You can find the valuation band for your home on the front of your bill. Valuation bands are set by the Valuation Office and not the council.

web: www.gov.uk/voa/contact

tel: 03000 501501

Your Contact Details

The Revenues Service routinely uses SMS/text messages to contact residents about their Council Tax account. This includes our processes for arrears. If you fail to pay your Council Tax on time we will make attempts to contact you via your mobile, landline telephone and/or email address. These messages provide an informal reminder before we begin formal enforcement. If you receive a SMS/text and you are concerned whether it is genuine please refer to the Council Tax pages of our website where more information about this service can be found.

Appeals against valuation bands

If you are considering appealing against your band please remember that valuation bands are based upon property values on 1 April 1991 – so recent purchases are not the best evidence of value for Council Tax purposes.

There are only limited occasions when taxpayers can challenge their banding.

For further details of the appeals procedure or enquiries about the banding of your property, contact the Valuation Office.

Remember

Making an appeal does not allow you to withhold payment of any tax you owe. If your appeal is successful you will receive a refund of any overpaid tax.

Who has to pay Council Tax?

The person living in the property with the greatest legal right to it is responsible for paying Council Tax.

To work out who is responsible for your home, look down the list below until you come to the category of resident that applies to you:

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

If no adults live in the property as their main home, the owner or person entitled to possession is responsible for paying the Council Tax bill.

In some special cases, including houses in multiple occupation (such as bedsits), it is the owner who is responsible for paying the Council Tax and not the residents.

A resident is a person aged 18 years or over who lives in the dwelling as their only or main home.

Joint owners or tenants are jointly liable for one Council Tax bill for the dwelling. Husbands and wives and civil partners of liable people are also jointly responsible for paying the bill.

Exemptions

Some properties may qualify for an exemption. This means that no Council Tax is paid on them. If you think you are entitled to an exemption, please contact us (see page 11).

Exemptions – properties occupied only by:

- a person(s) who is (are) severely mentally impaired
- full-time students (and their spouses or dependants who are not British citizens and not allowed to work or claim benefits in this country)
- school or college leavers
- visiting forces
- UK armed forces accommodation
- people aged under 18
- foreign diplomats or senior officials of international organisations headquartered in the UK
- dependent relatives living in a separate dwelling forming part of a larger property.

The 100 per cent exemption for homes undergoing major repair (Class A) has been replaced with a Class D discount of 0 per cent.

The 100 per cent exemption for homes that are unoccupied and unfurnished (Class C) has been replaced with a Class E discount of 0 per cent.

Exemptions – unoccupied properties which:

- are owned by a charity (exempt for up to six months)
- were previously occupied by someone who has gone into prison or who has moved to receive personal care in a hospital or home on a long-term basis
- are left empty by someone who has moved to provide personal care to another person
- are awaiting probate or letters of administration to be granted (and for up to six months after) following the death of the last occupier
- have been repossessed and are unoccupied
- are the responsibility of a Bankrupt's Trustee
- are empty because their occupation is forbidden by law or planning conditions
- are awaiting occupation by a Minister of Religion
- is a pitch or a mooring which does not have a caravan or houseboat on it.

Claims for exemption should be made by contacting us through our website at www.barnet.gov.uk/council-tax or writing to: Barnet Council, Local Taxation, PO Box 237, Erith, DA8 9HJ. Alternatively, please phone 020 8359 2000 (select option 2) for further advice.

You can also get further information about exemptions, discounts and other reductions from our website:

www.barnet.gov.uk/council-tax

Fighting fraud in Barnet

Do you suspect or know of anyone committing fraud against the London Borough of Barnet?

If you do, please contact the Corporate Anti Fraud Team on our 24 hour Fraud Hotline: 020 8359 2007 or email: caft@barnet.gov.uk

Instalments to pay your Council Tax

Direct Debit is the easiest way to pay and offers a choice of six different payment dates. You can set up a Direct Debit on our website at www.barnet.gov.uk/directdebit. Please refer to the back of your Council Tax demand notice for other methods of paying your Council Tax in instalments.

Your Council Tax Demand is for the full financial year from April to March, but you can pay in monthly instalments. These are usually over 10 months; if you would like to spread payments over 12 months we must receive your application in writing by your first April instalment to qualify for the full 12 months.

Contact us on our website at www.barnet.gov.uk/council-tax or write to: Barnet Council, Local Taxation, PO Box 237, Erith, DA8 9HJ.

Alternatively please phone: 020 8359 2000 (select option 2) for further advice.

Appeals against liability

You can appeal:

- if you disagree that a dwelling is chargeable
- if you disagree that you are liable to pay Council Tax on a particular dwelling
- if you disagree that a discount or exemption has not been applied or that no reduction for disabilities has been given.

If you wish to appeal you should initially contact us on our website at www.barnet.gov.uk/council-tax or write to: Barnet Council, Local Taxation, PO Box 237, Erith, DA8 9HJ. Please clearly state that you are making an appeal.

Adult Social Care Precept

Costs for adult social care are unpredictable, and councils are required by law to meet eligible social care needs. The cost of social care depends on how many people require care and support for their individual needs. In Barnet we have both a growing and ageing population and demand for social care is increasing. At the same time the costs of providing care are rising. The precept provides more care for older people including those with dementia. The precept will also help to pay for services which help individuals look after themselves such as lunch clubs and befriending services.

In 2016/17 the government allowed councils to apply a social care precept of up to 2 per cent on Council Tax to meet the increasing costs of adult social care. Barnet applied a social care precept of 1.7 per cent to Council Tax in 2016/17. In 2017/18, the government allowed councils the flexibility of applying a further social care precept of 6 per cent over 3 years on Council Tax to spend exclusively on adult social care, (including care for the elderly) and the council set the social care precept at 3 per cent on Council Tax and applied a further precept of 3 per cent in 2018/19. This meant the council could not apply a further increase to the social care precept in 2019/20.

For 2020/21 the government permitted an increase for the Adult Social Care Precept of 2 per cent.

For 2021/22, the government has extended the ability to apply a 3 per cent Adult Social Care Precept to help fund the increasing cost pressures that councils are experiencing in relation to the provision of Adult Social Care.

Discounts

Full Council Tax is charged on a property if there are two adults or more living there. If only one adult lives in the property we will reduce your bill by 25 per cent.

When counting the number of adults at a property there are certain people we will disregard. If after disregarding people only one person is counted, a 25 per cent discount can be granted. People who are disregarded are listed below:

- full-time students, student nurses or foreign language assistants and dependants or foreign spouses of students
- school and college leavers under 20 where they left school after 1 May, having finished a qualifying course of education
- over 18 year olds who have child benefit paid for them
- severely mentally impaired
- people whose main home is a hospital, residential care home, nursing home or hostel
- in prison
- members of religious communities who have no income or capital of their own
- employed as care workers for more than 24 hours per week and paid £44 per week or less
- living in the same property as a disabled person they are caring for (other than a husband, wife, partner or child under 18)
- diplomats or senior officials of international organisations headquartered in the UK
- visiting forces
- apprentices earning less than £195 per week
- YTS trainees under 25.

From 1 April 2014, where a property is an annexe used by the owner or tenant of the main dwelling, a 50 per cent discount will apply for the annexe.

Empty properties

If a home is unfurnished and unoccupied you must advise the council.

Certain other vacant properties are exempt if other criteria are met (see page 11).

The owner or person who is entitled to possession is liable to pay the full Council Tax.

Second homes

The council changed the second home discount percentage with effect from 1 April 2013 – the 10 per cent discount for second homes has been reduced from 10 per cent to 0 per cent.

A second home is a property that is furnished but is no-one's main home, including a furnished let between tenancies.

The bill for a caravan or boat that is a second home will be reduced by 50 per cent.

Most discounts and exemptions can be applied for at www.barnet.gov.uk/council-tax, where you can also ask further questions. Alternatively, please write to: Barnet Council, Local Taxation, PO Box 237, Erith, DA8 9HJ.

Empty Home Premium

Any home that has been empty and unfurnished for more than two years is charged a premium on its Council Tax. From 1 April 2019 the law changed, allowing the council to charge a larger premium and further increases are set for this year:

From 1 April 2021:

- where the property has been empty for more than two years but less than five years the premium is 100%.
- where the property has been empty for more than five years but less than 10 years the premium is 200%.
- where the property has been empty for more than 10 years the premium is 300%.

Council Tax discretionary relief scheme

Barnet Council has a discretionary discount policy to help you to reduce your Council Tax liability if you are struggling to pay your council tax bill. This is in accordance with Section 13A of the Local Government Finance Act 1992.

Applications must be made in writing and will be considered on an individual basis and depend on your personal and financial circumstances.

You can download a form at www.barnet.gov.uk/counciltax

If you require further advice please contact the Discretionary Housing Payment Team on tel: 020 8359 2442 for assistance.

Council Tax Support

The key features of Barnet's Council Tax Support scheme from 1 April 2019 are:

1. Pensioners continue to be treated as they would be under the previous Council Tax Benefit scheme
2. Everyone of working age, except those that fall into a protected group, will have to pay a minimum contribution of 28 per cent of their Council Tax liability.
3. Entitlement for working age, except those that fall into a protected group, will no longer be calculated using a complicated means test. Instead it will be calculated using a simple banding system taking into account earned income.

4. The capital limit will be £6,000. This means if you have capital over this amount there will be no entitlement to support.
5. A minimum income floor will apply for self-employed people meaning if they declare earnings less than minimum wage then an assumed income will be calculated using minimum wage and expected number of hours to be worked.
6. Everyone of working age, except those that fall into a protected group, will no longer have child care costs included in the calculation of their award.

You may be able to reduce your Council Tax if you are on a low income or claim benefits. How much the reduction is depends on your individual circumstances.

You can find more information about Barnet's Council Tax Support scheme at: www.barnet.gov.uk/council-tax

Reductions for people with disabilities

You may get your bill reduced if anyone in your household has a room, an extra bathroom or kitchen or extra space to meet special needs arising from a disability.

This could be reduced to the valuation band directly below your existing one.

If you think you might be entitled to a reduction, please request an application form. You can contact us through our website at www.barnet.gov.uk/council-tax or by writing to: Barnet Council, Local Taxation, PO Box 237, Erith, DA8 9HJ. Alternatively, please phone 020 8359 2000 (select option 2) for further advice.

Change of circumstances

If you are in receipt of a discount, exemption or reduction to your Council Tax and you have a change in your circumstances during the year which may affect this, you must let the council know within 21 days of the change.

Non-Domestic Rates explained

Non-Domestic Rates

Non-Domestic Rates, or business rates, collected by local authorities are the way that those who occupy non-domestic property contribute towards the cost of local services. Under the business rates retention arrangements introduced from 1 April 2013, authorities keep a proportion of the business rates paid locally. The money, together with revenue from council taxpayers, locally generated income and grants from central government, is used to pay for the services provided by local authorities in your area. Further information about the business rates system, may be obtained at www.gov.uk/introduction-to-business-rates and at www.barnet.gov.uk/business/business-rates.

Business Rate Supplements

The Business Rate Supplements Act 2009 enables levying authorities – county councils, unitary district councils and, in London, the Greater London Authority – to levy a supplement on the business rate to support additional projects aimed at economic development of the area. This power has also been extended to the mayors of Cambridgeshire and Peterborough, Liverpool City Region, West of England, and West Midlands combined authorities. Business Rate Supplements (BRS) are not applicable to properties with a rateable value of £50,000 or below, and authorities have discretion to increase that threshold. The total maximum BRS which may be levied by a levying authority is 2p per pound of rateable value. Levying authorities have the power to apply such reliefs to the BRS as they think appropriate and, in such cases, must include an explanation of the rules for the application of those reliefs in the final prospectus for the BRS.

The business rate supplement applicable in London is being levied by the Greater London Authority in relation to the Crossrail project. The rateable value threshold in 2021-22 for the Crossrail BRS is £70,000. Further information may be found in the Crossrail BRS final prospectus which is available at www.london.gov.uk/crossrail-brs.

Business Rates Instalments

Payment of business rate bills is automatically set on a 10-monthly cycle. However, the Government has put in place regulations that allow ratepayers to require their local authority to enable payments to be made through 12 monthly instalments. If you wish to take up this offer, you should contact the local authority as soon as possible.

National Non-Domestic Rating Multiplier

The local authority works out the business rates bill for a property by multiplying the rateable value of the property by the appropriate non-domestic multiplier. There are two multipliers: the national non-domestic rating multiplier and the small business non-domestic rating multiplier. The Government sets the multipliers for each financial year, except in the City of London where special arrangements apply.

Ratepayers who occupy a property with a rateable value which does not exceed £50,999 (and who are not entitled to certain other mandatory relief[s] or are liable for unoccupied property rates) will have their bills calculated using the lower small business non-domestic rating multiplier, rather than the national non-domestic rating multiplier.

The multiplier for a financial year is based on the previous year's multiplier adjusted to reflect the Consumer Price Index (CPI) inflation figure for the September prior to the billing year. The current multipliers are shown on the front of your bill.

Rateable Value

Apart from properties that are exempt from business rates, each non-domestic property has a rateable value which is set by the Valuation Office Agency (VOA), an agency of Her Majesty's Revenue and Customs. They compile and maintain a full list of all rateable values, available at www.gov.uk/voa. The rateable value of your property is shown on the front of your bill. This broadly represents the yearly rent the property could have been let for on the open market on a particular date specified in legislation. For the current rating list, this date was set as 1 April 2015.

The Valuation Office Agency may alter the valuation if circumstances change. The ratepayer (and certain others who have an interest in the property) can also check and challenge the valuation shown in the list if they believe it is wrong.

Further information about the grounds on which challenges may be made and the process for doing so can be found on the VOA website: www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct.

Revaluations

All non-domestic property rateable values are reassessed at revaluations. The most recent revaluation took effect from 1 April 2017. Revaluations ensure that business rates bills are up-to-date, more accurately reflect current rental values and relative changes in rents. Frequent revaluations ensure the system continues to be responsive to changing economic conditions.

Business Rate Reliefs

Depending on individual circumstances, a ratepayer may be eligible for a rate relief (i.e. a reduction in your business rates bill). There are a range of available reliefs. Some of the permanent reliefs are set out below but temporary reliefs are often introduced by the Government at Budgets. You should contact your local authority for details on the latest availability of business rates reliefs and advice on whether you may qualify. Further detail on reliefs is also provided at www.gov.uk/introduction-to-business-rates or at www.barnet.gov.uk/business/business-rates.

Small Business Rates Relief

If a ratepayer's sole or main property has a rateable value which does not exceed an amount set out in regulations, the ratepayer may receive a percentage reduction in their rates bill for this property of up to a maximum of 100%. The level of reduction will depend on the rateable value of the property – for example eligible properties below a specified lower threshold will receive 100% relief, and you may receive partial tapered relief up to a specified upper threshold. The relevant thresholds for relief are set out in regulations and can be obtained from your local authority or at www.gov.uk/introduction-to-business-rates.

Generally, this percentage reduction (relief) is only available to ratepayers who occupy either-

- (a) one property, or
- (b) one main property and other additional properties providing those additional properties each have a rateable value which does not exceed the limit set in regulations.

The aggregate rateable value of all the properties mentioned in (b), must also not exceed an amount set in regulations. For those businesses that take on an additional

property which would normally have meant the loss of small business rate relief, they will be allowed to keep that relief for a fixed additional period. Full details on the relevant limits in relation to second properties and the current period for which a ratepayer may continue to receive relief after taking on an additional property can be obtained from your local authority or at www.gov.uk/introduction-to-business-rates.

Certain changes in circumstances will need to be notified to the local authority by the ratepayer who is in receipt of relief (other changes will be picked up by the local authority). The changes which should be notified are-

- (a) the property falls vacant,
- (b) the ratepayer taking up occupation of an additional property, and
- (c) an increase in the rateable value of a property occupied by the ratepayer in an area other than the area of the local authority which granted the relief.

Charity and Community Amateur Sports Club Relief

Charities and registered Community Amateur Sports Clubs are entitled to 80% relief where the property is occupied by the charity or the club and is wholly or mainly used for the charitable purposes of the charity (or of that and other charities), or for the purposes of the club (or of that and other clubs).

The local authority has discretion to give further relief on the remaining bill. Full details can be obtained from the local authority.

Unoccupied Property Rate Relief

Business rates are generally payable in respect of unoccupied non-domestic property. However, they are generally not payable for the first three months that a property is empty. This is extended to six months in the case of certain other properties (for example industrial premises). Full details on exemptions can be obtained from your local authority or from www.gov.uk/apply-for-business-rate-relief.

Transitional Rate Relief

At a revaluation, some ratepayers will see reductions or no change in their bill whereas some ratepayers will see increases.

Transitional relief schemes are introduced at each revaluation to help those facing increases. This relief has been funded by limiting the reduction in bills for those who have benefitted from the revaluation. Transitional relief is applied automatically to bills. Further information about transitional arrangements and other reliefs may be obtained from the local authority or the website www.gov.uk/introduction-to-business-rates.

Local Discounts

Local authorities have a general power to grant discretionary local discounts and to give hardship relief in specific circumstances. Full details can be obtained from the local authority.

State Aid

The award of discretionary reliefs is considered likely to amount to state aid. However, it will be state aid compliant where it is provided in accordance with the De Minimis Regulations EC 1407/2013. The De Minimis Regulations allow an undertaking to receive up to €200,000 'de minimis' aid over a rolling three-year period. If you are receiving, or have received, any 'de minimis' aid granted during the current or two previous financial years (from any source), you should inform the local authority immediately with details of the aid received.

Rating Advisers

Ratepayers do not have to be represented in discussions about their rateable value or their rates bill. However, ratepayers who do wish to be represented should be aware that members of the Royal Institution of Chartered Surveyors (RICS – website www.rics.org) and the Institute of Revenues, Rating and Valuation (IRRV – website www.irrv.org.uk) are qualified and are regulated by rules of professional conduct designed to protect the public from misconduct. Before you employ a rating adviser, you should check that they have the necessary knowledge and expertise, as well as appropriate indemnity insurance. Take great care and, if necessary, seek further advice before entering into any contract.

Council Tax details 2021/22

Annual Budget and Performance Report

The net expenditure figures below represent the amount of Council Tax required to meet the combined needs of London Borough of Barnet and Barnet's share of the Greater London Authority (GLA) for 2021/22. The tax levied is based on there being the equivalent of 148,094 Band D properties (147,813 in 2019/20) in Barnet giving the standard charge of £1,700.99 which reflects a 1.99% increase in the Council Tax and a 3.0% increase in the Social Care precept (Barnet share only).

| | 2021/22 | 2021/22 | 2021/22 | 2020/21 |
|--|-----------------|---------------------|------------------------|-----------------|
| | net expenditure | per Band D property | per head of population | net expenditure |
| | £ | £ | £ | £ |
| Direct Barnet Council Services | 231.834 | 1,565.45 | 566.83 | 223.300 |
| Plus levies and contributions: | | | | |
| Environment Agency | 0.348 | 2.35 | 0.85 | 0.338 |
| Lea Valley Regional Park | 0.356 | 2.41 | 0.87 | 0.346 |
| London Pension Funds | 0.506 | 3.41 | 1.24 | 0.500 |
| Traffic Control Signals Unit | 0.435 | 2.94 | 1.06 | 0.463 |
| North London Waste Authority | 14.661 | 99.00 | 35.85 | 13.570 |
| Concessionary Fares | 13.347 | 90.13 | 32.63 | 15.496 |
| Coroners Court | 0.320 | 2.16 | 0.78 | 0.320 |
| London Boroughs Grants | 0.295 | 1.99 | 0.72 | 0.294 |
| Apprenticeship Levy | 0.300 | 2.03 | 0.73 | 0.300 |
| | 262.402 | 1,771.86 | 641.57 | 254.928 |
| Contribution from balances and reserves | 0 | 0.00 | 0.00 | 0 |
| Barnet's Requirements (see Budget) | 262.402 | 1,771.86 | 641.57 | 254.928 |
| Less: | | | | |
| Business Rates | (58.034) | (391.87) | (141.89) | (60.364) |
| Revenue Support Grant | (6.318) | (42.66) | (15.45) | (6.283) |
| Barnet's element of Council Tax requirement | 198.050 | 1,337.33 | 484.23 | 188.280 |
| GLA Precept | 53.856 | 363.66 | 131.68 | 49.084 |
| Total Council Tax requirement | 251.906 | 1,700.99 | 615.91 | 237.364 |

Budget

| | Note | 2021/22 | | | 2020/21 | | |
|--|--------------|----------------|------------------|-----------------|----------------|------------------|-----------------|
| | | Expenditure | Income | Net expenditure | Expenditure | Income | Net expenditure |
| | | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Adults and Health | ¹ | 154.960 | (36.153) | 118.807 | 155.421 | (35.222) | 120.199 |
| Assurance (incl. electoral services and internal audit) | ² | 7.078 | (0.412) | 6.666 | 7.078 | (0.312) | 6.766 |
| Children's Family Services | ³ | 81.671 | (11.160) | 70.512 | 80.340 | (10.664) | 69.677 |
| Children's Service DSG (Schools) | ⁴ | 231.562 | (231.562) | 0.000 | 231.562 | (231.562) | 0.000 |
| Commercial, Management, Back Office, Housing & Development | ⁵ | 75.307 | (33.737) | 41.570 | 76.389 | (32.904) | 43.485 |
| Corporate Expenses (Housing Benefits, Capital Financing, Levies and Inflation) | ⁶ | 300.772 | (219.856) | 80.916 | 276.983 | (219.787) | 57.196 |
| Environment | ⁷ | 47.069 | (36.654) | 10.416 | 45.441 | (35.729) | 9.713 |
| Planning & Regulation | ⁸ | 21.387 | (18.256) | 3.130 | 20.756 | (18.256) | 2.499 |
| Total Service Budget | | 919.807 | (587.790) | 332.017 | 893.971 | (584.436) | 309.535 |
| Specific Grants | | 0.000 | (69.615) | (69.615) | 0.000 | (54.607) | (54.607) |
| Barnet's Budget Requirement | | 919.807 | (657.405) | 262.402 | 893.971 | (639.043) | 254.928 |
| Business Rates Retention | | 0.000 | (38.303) | (38.303) | 0.000 | (40.554) | (40.554) |
| Business Rates Top Up | | 0.000 | (19.731) | (19.731) | 0.000 | (19.810) | (19.810) |
| Revenue Support Grant | | 0.000 | (6.318) | (6.318) | 0.000 | (6.283) | (6.283) |
| Barnet's Element of Council Tax requirement | | 0.000 | (64.352) | 198.050 | 0.000 | (66.647) | 188.280 |
| GLA Precept | | 53.856 | 0.000 | 53.856 | 49.084 | 0.000 | 49.084 |
| Total Council Tax requirement | | 973.663 | (721.757) | 251.906 | 943.055 | (705.691) | 237.364 |

Notes

1 Includes: Adult Social Care, Public Health & Prevention and Leisure, Sports & Physical Activities, Corporate Health & Safety

2 Includes: Internal Audit, Counter Fraud Operations, Electoral Service, Governance, Organisational Resilience, Information Management, Assurance & Business Development, Community Safety.

3 Includes: Children in Care, Safeguarding, Support for Vulnerable Families, Youth Activities, Fostering and Adoption.

4 Includes: Education Management, High Needs Support. Also includes Primary, Secondary, Special Schools and Nurseries.

5 Includes: Commercial & IT Services, Growth & Development (Estates, Housing & Regeneration), Human Resources & Organisational Development, Communications and Strategy

6 Includes: Street Scene, Transport & Highways (includes Parking & Infrastructure) and Green Spaces & Leisure

7 Includes: Housing Benefits, Financial Planning, Insurance, Revenue & Benefits, Grants, Finance Business Partnering, Accounts Receivable, Accounts Closure, Treasury Management & Pension Finance.

8 Includes: Highway and Pavement Maintenance, Regulatory Services, Trading Standards, and Environmental Health

Why the cost of Barnet's services has changed

The statement below briefly indicates the major changes in Barnet's net service budget between that of 2020/21 at £309.535m and that of 2021/22 at £332.017m and the changes to the Council Tax requirement 2020/21 of £237.364m and that of 2021/22 of £251.906m. Inflationary pressures and additional costs arising from a growing population have meant that the council has had to increase budgets in specific areas. To balance the budget, savings and efficiencies have been identified.

| | £m |
|---|----------------|
| Barnet Services Net Budget 2020/21 | 309.535 |
| Expenditure Funded by One-Off Grants | 11.225 |
| Service Pressures | 9.283 |
| Contingency for Risks and Other Expenditure | 7.619 |
| Inflation | 4.946 |
| Savings Required to Balance Budget | (10.590) |
| Barnet Services Net Budget 2021/22 | 332.017 |

Council Tax requirement

The Council Tax at Band D is £1,700.99 for 2021/22. The tax base in Barnet has increased from 147,813 to 148,094. The change in the Council Tax requirement is set out in the table below.

| | Number of properties |
|-----------------------------|----------------------|
| Council Tax Base 2020/21 | 147,813 |
| Council Tax Base 2020/21 | 148,094 |
| Increase in Tax Base | 281 |

| | Barnet £'m | GLA £'m | Total £'m |
|---|----------------|---------------|----------------|
| Council Tax Requirement 2020/21 | 188.280 | 49.084 | 237.364 |
| Increase due to tax base - Barnet | 0.358 | 0.000 | 0.358 |
| Increase due to tax base - GLA | 0.000 | 0.093 | 0.093 |
| Increase due to rate change - Barnet | 9.412 | 0.000 | 9.412 |
| Increase due to rate change - Barnet | 0.000 | 4.678 | 4.678 |
| Council Tax Requirement in 2021/22 | 198.050 | 53.856 | 251.906 |

Outstanding loans

At 31 March 2020, the council's outstanding long-term loan terms totalled £388.955m. The average rate of borrowing on the council's outstanding long-term debt is 3.36%.

Capital Programme

The council is planning to spend £1,289,182 million on capital projects from 2019/20 onwards as part of an ongoing programme of investment in buildings, roads, equipment and other assets. The table below gives a brief summary of capital expenditure plans.

| Service | £'m | | | | | Total |
|-------------------------|----------------|---------------|----------------|----------------|---------------|-----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | |
| General Fund Services | 317.781 | 351.813 | 132.647 | 76.114 | 36.617 | 914.972 |
| Housing Revenue Account | 62.044 | 98.907 | 64.952 | 52.142 | 46.494 | 324.539 |
| Total | 379.825 | 450.72 | 197.599 | 128.256 | 83.111 | 1239.511 |

Greater London Authority (GLA)

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

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 (Met Police) | 252.13 | 15.00 | 267.13 |
| LFC (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 commit-

ted, 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.

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.

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 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 |

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) (figures may not sum exactly due to rounding) | 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 grant 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 |

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 | |
|---|-----------------------|
| | 2020/21 £m |
| Authority Operating Expenditure | 20.9 |
| Authority Operating Income | (12.7) |
| Net Service Operating Costs | 8.2 |
| Financing Costs - Debt servicing/ repayments | 0.9 |
| - Capital investment | 0.5 |
| 0.8 | 9.3 |
| 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.

Crossrail Business Rate Supplement (BRS)

What is Crossrail and how will it benefit your business?

Crossrail is London's newest railway. It will connect the outer suburbs and Heathrow airport to the West End, City and Canary Wharf. As such, Crossrail is vital to the future of London's economy. The increased earnings it will bring – from new jobs and quicker journeys – will benefit businesses across London. It will be named the Elizabeth line in honour of Queen Elizabeth II.

Crossrail is the single largest investment in London's infrastructure for decades. It employed up to 14,000 people at the peak of construction. Work is continuing to complete the project and stations along the route as soon as possible. The section through central London is expected to open in 2022.

To find out more, visit www.crossrail.co.uk, call the Crossrail 24 hr Helpdesk on 0345 602 3813 or email helpdesk@crossrail.co.uk.

Developments in the funding of Crossrail

The previous Mayor of London agreed a funding settlement with Government in 2010 for the Crossrail scheme. The Mayor and the Secretary of State for Transport agreed revised funding packages for Crossrail in December 2018 and November 2020.

How are London's businesses helping fund Crossrail?

In April 2012, the last Mayor introduced a Community Infrastructure Levy (CIL) on new developments in London to finance Crossrail. The developer pays this levy. Business ratepayers of larger properties have contributed through a special Crossrail Business Rate Supplement (BRS) since April 2010.

Under the current funding package, the GLA is expected to contribute around £6.9 billion towards Crossrail. This is financed through the MCIL and BRS. The BRS will need to be levied until the GLA's Crossrail related borrowing is repaid. This is expected to around the late 2030s but no later than 2041, in line with the published Crossrail BRS prospectus. The policies for the BRS in 2021-22 remain unchanged from last year.

Does my business have to pay the Crossrail BRS?

Your rates bill makes clear if you are liable to pay the BRS. It applies only to assessments (for example business and other non-domestic premises) with a rateable value above £70,000 in London. This threshold means that at least 85 per cent of the capital's non-domestic properties will be exempt in 2021-22.

How much do I pay if my property's rateable value is above £70,000?

The Crossrail BRS multiplier for 2021-22 remains at 2p per pound of rateable value. Reliefs for the Crossrail BRS will apply on the same basis and at the same percentage rate as for your national non-domestic rates (NNDR) bill. However, there is no transitional relief scheme for the BRS.

Keeping you up to date

We will give ratepayers an annual update over the lifetime of the BRS.

Contact for more information

020 7983 4100 • crossrail-brs@london.gov.uk

www.london.gov.uk/crossrail-brs

Finance, GLA, City Hall London SE1 2AA

Environment Agency South East Region

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 | 2021/2022 |
| | '000s | '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.

www.environment-agency.gov.uk