

# Council tax 2025-2026

This booklet gives details of the council tax in Lewisham for the financial year April 2025 to March 2026.

### Statement concerning adult social care funding

Statement concerning adult social care funding 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. This year's council tax increase of 4.99% includes the maximum 2.99% uplift in the general council tax element and a further 2% rise for the ring-fenced adult social care precept.

# About the council tax

The rate of council tax you pay depends on which valuation band your home is placed in. The Valuation Office Agency (VOA) bands homes for Council Tax. Your property is given a band based on its value. Your band is then used to work out your Council Tax bill. To understand why your property is in a certain band, read the VOA's guidance on <u>how domestic properties are assessed for Council Tax bands</u>. If you think your Council Tax band is wrong, you may be able to challenge it. There are two types of challenge, and different rules apply for each. A proposal is a formal challenge. You can only make a proposal in certain circumstances, such as if you've been paying Council Tax on your property for less than six months. When you make a proposal, by law the VOA must review your band.

A band review is an informal challenge. Anyone who has been paying Council Tax on their property for more than six months can request a band review, but the same legal rights don't apply. The VOA will only look at your case if you provide strong evidence which suggests your band is wrong.

To find out more, read the VOA's guidance on challenging your Council Tax band.

In limited circumstances it may delete a property's Council Tax band. When this happens, the property will be removed from the Council Tax list and will not be liable for Council Tax. A property must be fully demolished, truly derelict or undergoing major renovation for the VOA to delete its Council Tax band.

To learn more about what this means, read the VOA's guidance on <u>removing a property from</u> <u>the Council Tax list.</u>

#### Who is liable?

There is one council tax bill for each dwelling, whether it is a house, bungalow, flat, maisonette etc. and whether it is owned or rented. If only one person lives in a dwelling they will be the liable person. Where two or more people live in a dwelling a hierarchy of liability is used to work

out who is liable. The person highest on the list will be responsible for paying the council tax bill as follows:

- a resident owner-occupier who owns either the leasehold or freehold of all or part of the property
- a resident statutory or secure tenant
- a resident licensee
- a resident
- an owner where no-one is resident.

A resident is anyone aged 18 years or over who lives in the dwelling as their only or main home. Whether a property is treated as your main home depends on a number of factors, such as how much time you spend there and whether it is your family home. You cannot have more than one main home for council tax purposes.

Two or more people can be jointly liable for council tax in respect of the same dwelling, and they are each jointly and severally liable to pay the full council tax charge. This situation will apply to:

- persons with the same legal interest in the dwelling (e.g. they are joint tenants or joint owners.)
- residents who are married, live together as a couple or who are civil partners.

In some cases the owner, not the resident, is liable to pay the council tax for the following types of property:

- residential care homes, nursing homes or hostels
- houses of multiple occupation
- properties inhabited by religious communities
- properties occupied by resident staff
- properties used by ministers of religion from which they perform their duties.

# Banding of Houses in Multiple Occupation (HMOs)

From 1 December 2023 all HMOs are to be revalued as a single property for Council Tax. This means that rooms in HMOs will no longer have their own bands. One Council Tax band will now cover the whole property.

# Reductions to your council tax

If you live on your own, you can apply for a 25% discount off your council tax bill. Even if you share your home, you may still be entitled to a discount of 25%, 50% or 100% if you, or those you share with, are not counted towards paying council tax. These people are known as being disregarded and include:

- full time students
- student nurses
- apprentices
- Homes for Ukraine
- anyone who is 18 or 19 and still at school or is in full time further education
- anyone with a severe mental illness (SMI)
- carers
- anyone who is 25 or under who has previously been looked after by a council (from 1<sup>st</sup> April 2018).

- prisoners
- anyone who is in a residential care home or nursing home
- members of religious communities
- members of visiting forces
- anyone who is in a hostel or shelter
- diplomats, members of international headquarter, etc.
- foreign language assistants.

You will need proof of your status: for example a student certificate, a doctor's certificate, or a letter from your prison etc.

#### **Empty properties**

The Council has a duty to reduce the number of properties left unoccupied and encourage owners to bring housing stock back into use.

#### Empty and unfurnished properties

If your property is empty and unfurnished, there is no longer a reduction available from 1 April 2023. Prior to 1 April 2023 you may have been entitled to up to 28 days 100% discount.

From 1 April 2025, an empty property will be defined as a property which has been unoccupied and substantially unfurnished for a continuous period of 1 year. Therefore a 100% premium will be applicable for properties which have remained empty for 1 year or more from this date.

You do not have to pay the empty premium if your property meets one of the exceptions listed below:

- Class E Owners that reside in job related armed forces accommodation
- Class F An annex that is part of the main dwelling
- Class G The property is actively being marketed for sale (12 month limit)
- Class H The property is actively being marketed for rent (12 month limit)
- Class I Where probate has recently been granted (12 months from grant of probate/letters of administration).
- Class M Empty properties requiring or undergoing major repairs or structural alterations (12 month limit)

You will need to provide proof, which will be reviewed in order to make a decision regarding your request for a premium exception.

Second Homes

If you own a property, which is not anyone's sole or main residence and is furnished, for example a landlord between tenants, you are no longer entitled to any reduction. Prior to 1 April 2013 you may have been entitled to a 10% discount. The same applies if you own a second or holiday-home; you are no longer entitled to any reduction in your council tax from 1 April 2013.

If your second home has been empty for at least 1 year, a 100% empty premium will be applicable for properties from 1 April 2025. The premium will be charged from 1 April 2025, you do not have to pay the premium if your property meets one of the exceptions listed below:

- Class E Owners that reside in job related armed forces accommodation
- Class F An annex that is part of the main dwelling
- Class G The property is actively being marketed for sale (12 month limit)

- Class H The property is actively being marketed for rent (12 month limit)
- Class I Where probate has recently been granted (12 months from grant of probate/letters of administration).
- Class J Job related dwellings (such as a school caretaker), therefore you are contractually obliged to live in another property
- Class K Occupied caravan pitches and boat moorings
- Class L Seasonal homes where permanent occupation is prohibited, specified use as holiday accommodation or planning condition preventing occupation for more than 28 days continuously.

You will need to provide proof, which will be reviewed in order to make a decision regarding your request for a premium exception.

# How do I know if my property is exempt from council tax?

Some properties are exempt because they are empty, or because they are occupied only by people who are disregarded. The maximum amount of time for which a property can be made exempt depends on the reason for the exemption. The exemption classes are:

**Class A** - an unoccupied property requiring or undergoing major structural repair to make it habitable. **Following a change in legislation on 1 April 2013, there is no longer any period of exemption available.** Prior to this date an exemption lasting a maximum of 12 months was available. Any property previously in receipt of a Class A exemption will have to pay the full council tax charge irrespective of whether the property remains uninhabitable.

If your property is undergoing major structural work and is unfit for habitation you may apply to the Valuation Office to have your property taken out of rating. You can contact the VOA at <u>VOA website</u>. You must continue to pay the council tax charge pending the outcome of any such application.

**Class B** - an unfurnished property owned by a charity for a period of six months since it was last occupied (as long as the property was last occupied by members of the charity). After the six months have expired no further discount is available.

Class C – From 1 April 2023 no reduction is available. Before this date a maximum of 4 weeks, prior to 1 April 2013 a maximum of 6 months.

Properties which are left empty and substantially unfurnished for a period of one year or more will attract a long-term empty premium of 100%.

If a property has already been empty for 5 years or more you will pay a 200% premium. If a property has already been empty for 10 years or more you will pay a 300% premium.

The empty homes premium is based upon the property, and not property ownership. A change of ownership will have no impact on the premium, you will be responsible for the premium from the date of purchase. The additional charge can only be removed by bringing a property back into use. If the premium affects you, we will send you a Council Tax bill.

**Class D-** a property that is empty because the previous occupant is in prison or has been detained under the Mental Health Act. The exemption lasts for as long as the person is detained.

**Class E** - a property that is empty because the previous occupant has now moved permanently to either a hospital, a residential care home or a nursing home.

**Class F** - a property that is empty because the sole occupier has died. If probate is required the exemption will last until probate or letters of administration are granted and, for a further six months after that date. If probate is not required, the exemption will last for six months from the date of death. Once the initial exemption expires, a further 100% discount for a maximum of 4 weeks may be granted if the property remains unfurnished. If the property is furnished no further reduction can be awarded.

**Class G** - a property that is empty because occupation is prohibited by the law. This exemption lasts for as long as occupation is prohibited. As of 1 April 2007, this exemption also applies if a planning condition prevents occupancy.

**Class H-** a property that is empty awaiting occupation by ministers of religion. This exemption lasts for as long as the property remains empty.

**Class I** - a property that has been left empty because the resident is living elsewhere in order to receive personal care (but not in a hospital, nursing home etc). This exemption lasts for as long as the property remains empty.

**Class J** - a property that has been left empty because the resident is living elsewhere in order to provide personal care. This exemption lasts for as long as the property remains empty.

**Class K** - a property that has been left empty because the resident(s) are living elsewhere as full time students. This exemption lasts for as long as the property remains empty.

**Class L** - an empty property that has been repossessed by a mortgagee such as a bank or building society. The exemption lasts until the property is sold.

**Class M** - properties that are university or college halls of residence or hostels owned by charitable bodies used solely for student accommodation. This exemption is indefinite.

**Class N** - a property that is occupied only by full-time students as their term-time address. This exemption lasts as long as all the occupants remain full-time students.

**Class O-** barracks, messes and married quarters used by the armed forces. This exemption is indefinite and is granted whether this property is occupied or not.

Class P - a property occupied by members of visiting forces. This exemption is indefinite.

**Class Q** - an empty property where the liable person is a trustee in bankruptcy. This exemption is indefinite.

**Class R** - a pitch not occupied by a caravan or a mooring not occupied by a boat. This exemption is indefinite.

**Class S** - a property occupied solely by a person, or persons aged under 18. This exemption lasts until the occupant becomes 18. As people under the age of 18 can't be held liable for council tax, the owner, landlord or guardian will be made liable but given the exemption.

**Class T** - unoccupied annexes which cannot be occupied without a breach of planning control. This exemption is indefinite.

**Class U** - a property occupied only by the severely mentally impaired. This exemption remains as long as all of the occupants are severely mentally impaired.

**Class V** - the main residence of a diplomat or persons working for certain international organisations. This exemption is indefinite.

**Class W** - an annex occupied by a dependant relative who is aged 65 or over or who is severely disabled. This exemption is indefinite.

From 1 April 2014, annexes occupied by relatives aged under 65 or those who aren't severely disabled may qualify for a 50% discount.

Discounts and exemptions must be applied for in writing, either by <u>applying online</u> by completing an application form or by letter. You will need to supply proof of any qualifying benefits. Please contact us for further information.

### People with disabilities

If your property has been adapted or has special facilities because someone who lives there is physically disabled, you may qualify to be charged at a lower valuation band. To qualify for a lower tax band, you must have:

- added an extra bathroom or kitchen for the disabled person to use or
- adapted the property to allow enough room for a wheelchair to be used inside at all times or
- a room that is mainly used to meet the needs of the disabled person.

The band reduction will only remain in place for as long as the disabled person occupies the property as their main residence. Please contact us for further information.

#### Changes in your circumstances

You must notify us immediately if you move; if there is a change to the number of people living in your property or if your entitlement to a reduction changes. Failing to inform us promptly of a change in your circumstances could result in you having to repay a large debt if you have been paying the wrong amount of council tax. You can be prosecuted for knowingly claiming a reduction to which you are not entitled.

#### Liability appeals

If you think you are not liable for council tax or have been refused a discount or exemption to which you think you are entitled, you have the right of appeal. You should write in the first instance to the London Borough of Lewisham, Council Tax, PO Box 58993, London SE6 9GZ. If you are unable to resolve your dispute directly with the council you can contact the <u>Valuation Tribunal Service (VTS)</u>. You must continue to pay the council tax charge pending the outcome of any appeal.

# **Council tax reduction scheme**

On 1 April 2013 the Government replaced council tax benefit with a local council tax reduction scheme for people on low income.

If you are of working age you will no longer get all your council tax paid, regardless of your circumstances. This is because the Government has reduced the grant it gives the Council. Pensioners will not be affected by these changes.

To find out if you are eligible with help towards paying your council tax bill please visit <u>Lewisham council tax rebate scheme</u>

### Did you know you can do all the following online, 24 hours a day, 7 days a week?

- Make payments
- Set up a direct debit
- Request a payment arrangement whatever stage your account may be at.
- Report a missing payment
- Apply for a refund if you've overpaid
- Tell us about a move or change of address
- Tell us about a name change
- Apply for a single person discount if you live alone
- Apply for a student reduction
- Apply for disabled relief
- Tell us about an empty property
- Apply for an empty property premium exception
- Apply for a severely mentally impaired reduction
- Apply for a full time student reduction
- Apply for a reduction for someone in detention
- Apply for a carer or care worker discount
- Tell us about someone who has died.
- Supply us with evidence
- Submit an enquiry about a summons or bailiff action.

Log on to Lewisham council tax and select the option you require.

#### If you still need to talk to someone: -

Call on 0208 690 9666 Monday to Friday from 9am to 3pm

Write to us at London Borough of Lewisham, Council Tax, PO Box 58993, London SE6 9GZ.

Please note we do not offer a face-to-face general enquiry service at Laurence House.

# How we contact you

If we have your contact details, we may try to reach you via email or text, in addition to sending formal notices. However, please note that communication via text and email is not part of the official Council Tax billing and recovery process and should not be relied upon as a reminder to make a payment.

# **Privacy Notice**

Lewisham Council is committed to maximising the income and access to services of its residents as efficiently and responsibly as possible. To this end, the Council seeks to share the information held across its databases with each other. The Council seeks to utilise the information held to process entitlements and service access without the need for additional application completion from the individual resident wherever possible.

Sharing information across council departments seeks to keep repeated information gathering and form completion to a minimum. The Council considers this to be a legitimate reason to share information. Where information is shared there is always the potential to uncover conflicting information and potential fraud, the Council also considers this a legitimate reason to share information as we have a duty to protect the Public Purse.

In all cases requests for information will be collected and shared across Council departments only with sufficient detail to enable a decision to be made.

The information, where necessary may also be passed to third parties such as the Department for Work and Pensions, Lewisham Homes, Housing Associations, Child Benefit Centre, Social Services, Anti Fraud and Corruption, South London and Maudsley and the Primary Care Trust, Housing and Council Tax Benefits, the Audit Commission and Her Majesty's Customs and Revenues. This will be necessary where the potential entitlement or service is not administered by the Council.

We will share information wherever statutory law allows.

The Council seeks to reassure residents that all information will be shared in a secure manner. For example, the Council has access to the Secure Gateway to share information with the Department for Work and Pensions. Internally, the Council will share information via nominated officers. Where information is deemed to be more sensitive, such information will only be shared where it is necessary to enable a decision to be reached and will be shared in a secured fashion.

Wherever we request information from you, we will include a declaration to sign to permit the sharing of information to take place. You will have the option, as part of this declaration to opt out of the sharing process. If consent is withheld, then the benefit or service to which the initial application applies only will be processed.

If you want to know more about the information we have about you, or the way we use and share the information you, may visit our web site at www.lewisham.gov.uk. If you do not have access to the internet or wish to obtain a written copy of the information please contact a member of the Revenues Department on 020 8314 8448 for further details.

#### Comments, compliments or complaints

Please let us know how we can improve the council tax service. Our two-stage procedure aims to provide a fair and easy process for you to resolve a complaint, or highlight any areas of concern.

#### Paying your council tax

#### Payments are due by the 1<sup>st</sup> or 15<sup>th</sup> of the month unless you opt to pay by direct debit.

#### **Direct debit**

If you have a bank or building society account, Direct Debit is the easiest and safest way to pay. You can spread your payments over 10 or 12 monthly instalments or you can opt to pay weekly, every Friday. If you opt to pay monthly you can choose one of three payment dates (1<sup>st</sup>, 18<sup>th</sup> or 28<sup>th</sup>).

Payments are made directly from your bank or building society account. We will tell you how much the payment will be. You do not need to fill in another form or set up new payments each year - we will do this for you. If there is a mistake, you can get a refund immediately from your bank or building society. You can cancel the arrangement at any time.

You can set up a Direct Debit online using our secure site at <u>Lewisham Council - Pay your</u> <u>council tax</u> Please have your council tax account number and bank details ready.

#### **Debit/credit card**

You can pay your council tax by debit or credit card by using our automated TouchTone service by telephoning 020 8690 8707 anytime day or night. This system validates your account details before your payment is completed, ensuring that your payment is allocated swiftly. To use the TouchTone service you will need to have your eight digit council tax account number and your debit or credit card details ready.

Alternatively, you can make a payment on the <u>Lewisham Council website</u>. This is a secure website which validates your account details before your payment can be completed making it quicker, easier and safer than paying online via your own banks website.

#### **PayPoint**

In local shops or wherever you see the PayPoint sign. You can use them whenever the shops are open, including weekends and evenings, and there is no charge. You can only make payments by cash. All you need is a bill with a bar code on it. Please go to <u>PayPoint site locator</u>

#### **Post Office**

You can pay your council tax at your local post office by cash, cheque debit or credit card. All you need is a bill with a bar code on it. The cashier will scan the bar-code and give you a receipt for your payment. **Please note postdated cheques cannot be accepted.** 

# However, if you choose to pay, please ensure you quote your 8 digit council tax reference number <u>only</u> when making payments. This will ensure your payment is allocated to your account promptly.

#### If you don't pay

If you do not pay on time, you will be taken to court, and additional costs will be added to your account. If the balance remains unpaid it may be passed to an Enforcement Agent for collection.

The steps taken by Enforcement Agents and the level of fees charged are prescribed in legislation. £75 will be incurred as soon as a liability order is passed to them followed by £235 if they don't get a response to their letter and they pay you a visit. If goods are taken and put up

for sale, there is a further fee of  $\pounds$ 110. The last two sets of fees also attract a further 7.5% charge on arrears over  $\pounds$ 1500.

Additional recovery action can be taken if you do not pay which is detailed in the <u>council tax</u> <u>code of collection</u>.

# Council tax property bands and budget requirement

#### Council tax for band D homes

Council Tax Element:	2024/25 (£)	2025/26 (£)
Lewisham Council Services	1,339.87	1,386.71
Adult Social Care Precept	226.71	258.04
Greater London Authority	471.40	490.38
Total Council Tax:	2,037.98	2,135.13

# Council tax property bands 2025-26

Council Tax Band	Property Value on 1 April 1991 (£)	Total Council Tax (£)	Ratio of Band D Charge Payable
A	Up to 40,000.00	1,423.42	6/9
В	40,001.00 - 52,000.00	1,660.66	7/9
С	52,001.00 - 68,000.00	1,897.89	8/9
D	68,001.00 - 88,000.00	2,135.13	9/9
Е	88,001.00 - 120,000.00	2,609.60	11/9
F	120,001.00 - 160,000.00	3,084.08	13/9
_	160,001.00 -		
G	320,000.00	3,558.55	15/9
Н	Over 320,000.00	4,270.26	18/9

# Levy Bodies

Levy Body	2024/25 (£)	2025/26 (£)	Change (£)
LPFA	1,262,746.00	1,262,746.00	0
Lee Valley Regional Park	233,595.00	241,373.52	7,778.52
Environment Agency	215,311.00	221,232.08	5,921.08
Totals	1,711,652.00	1,725,351.60	13,699.60

# Last year's spending (£000s) 2024-25

Directorate	Gross Expenditure (£'000) (£'000)		Net Revenue Expenditure (£'000)		
Adult Social Care & Health	176,470.84	(98,499.31)	77,971.53		
Chief Executive	18,164.89	(2,489.90)	15,674.99		
Children & Young People	818,210.03	(725,111.21)	93,098.82		
Corporate Resources	273,409.77	(220,321.21)	53,088.55		
Housing	258,111.56	(241,515.42)	16,596.14		
Place	93,659.68	(56,251.77)	37,407.91		
Total Cost of Lewisham Services	1,638,026.77	(1,344,188.83)	293,837.94		
Collection Fund (Surplus)/Deficit			0.00		
Government Funding Elements			£'000		
Settlement Funding Assessment			(137,197.18)		
Other Government Pooled Funding			(15,000.00)		
Government Funding Income Used to	<b>Fund Lewisha</b>	m Services:	(152,197.18)		
Outstanding Cost of Lewisham Services to be Covered by Council Tax 141,640.76					
Lewisham Council Tax Elements			£'000		
Social Care Precept Income			(20,497.76)		
Council Tax Income			(121,143.01)		
Lewisham Council Tax Income Total	(141,640.76)				
Other Services (Precepts) Included in	£'000				
Greater London Authority			(42,621.16)		
Services (including Precepts) to be Pa	184,261.92				

# This year's spending (£000s) 2025-26

Directorate	Gross Expenditure (£'000)*	Gross Income (£'000)*	Net Revenue Expenditure (£'000)
Adult Social Care & Health	190,408.72	(98,499.31)	91,909.41
Chief Executive	19,200.86	(2,489.90)	16,710.96
Children & Young People	838,730.75	(727,151.24)	111,579.51
Corporate Resources	282,959.13	(262,787.65)	20,171.49
Housing	269,226.96	(241,515.42)	27,711.54
Place	101,114.29	(56,681.77)	44,432.52
Total Cost of Lewisham Services	1,701,640.72	(1,389,125.29)	312,515.42
Collection Fund (Surplus)/Deficit			0.00
Government Funding Elements			£'000
Settlement Funding Assessment			(138,890.52)
Other Government Pooled Funding			(21,345.23)
<b>Government Funding Income Used to</b>	Fund Lewisha	m Services	(160,235.75)
Outstanding Cost of Lewisham Servic Tax	ces to be Cove	red by Council	152,279.67
Lewisham Council Tax Elements			£'000
Social Care Precept Income			(23,890.71)
Council Tax Income			(128,388.96)
Lewisham Council Tax Income Total			(152,279.67)
Other Services (Precepts) Included in	Council Tax		£'000
Greater London Authority			(45,401.98)
Services (including Precepts) to be Pa	aid by Council	Tax	197,681.65
*Estimated for upcoming financial year.			

# **Greater London Authority**

# Introduction

The Mayor of London's budget for 2025-26 sets out how he will fund his plans to continue building a fairer, safer, and greener London for everyone and provides resources to improve key public services in the capital. The budget ensures investment to tackle crime, build more affordable homes, reduce street homelessness, improve our transport network, and ensure London remains a world-leader in tackling air pollution and the climate crisis.

The budget prioritises resources for the Metropolitan Police Service (MPS) and London Fire Brigade (LFB) to keep Londoners safe. This includes resources for violence reduction initiatives, support for victims of crime, additional funding for frontline police officers, continued reform of the MPS and the delivery of projects to divert vulnerable young people away from gangs and violence. It also confirms funding to continue Universal Free School Meals in London's state primary schools for a further academic year until July 2026.

#### Council tax for GLA services

The GLA's share of the council tax for a typical Band D property has been increased by £18.98 (or 37p per week) to £490.38. The additional income from this increase in council tax will fund the MPS and the LFB. Council taxpayers in the City of London, which has its own police force, will pay £171.25.

Band D Council Tax (£)	2024-25	Change	2025-26
MOPAC (Metropolitan			
Police)	305.13	14.00	319.13
LFC (London Fire Brigade)	66.74	4.98	71.72
GLA	22.44	0.00	22.44
Transport for London	77.09	0.00	77.09
Total	471.4	18.98	490.38

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

The Mayor's 2025-26 budget includes over £345 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.

For the third year running, the Mayor's budget incorporates a Climate Budget, setting out how the GLA Group's spending is linked to his commitment to make London net zero by 2030. This year, the scope has been expanded to cover additional measures that cut emissions across London beyond the GLA Group's own operations. The Mayor will also invest around £350 million in 2025-26 through his Adult Skills Fund to help tackle unemployment, support Londoners to secure better paid jobs and improve their household circumstances.

The Mayor has responded to the cost-of-living challenges facing families in London by providing £147.5 million of additional funding to extend his universal free school meals programme for London's estimated 287,000 state primary school children for the 2025-26 school year. By July 2026, it is estimated that this programme will have saved London families up to £1,500 per child since its introduction in September 2023.

The Mayor will continue to tackle London's housing crisis, by investing £1.5 billion in 2025-26 to increase the number of Londoners who have a safe, decent and affordable home. He will also allocate resources to tackle homelessness and reduce rough sleeping.

The Mayor will also work with London's business community, key investors and other stakeholders to grow our economy. 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. His draft Police and Crime Plan for 2025-26 sets out his vision for achieving this in partnership with the MPS. The four key themes of the Plan are:

- reducing and preventing violence preventing and reducing violence affecting young people; making London a city in which women and girls are safer and feel safer; tackling the harm caused by drugs; reducing reoffending by the most violent and high-risk groups; preventing hate crime; and working together to prevent terrorism and violent extremism
- increasing trust and confidence increasing public trust in the MPS and reducing gaps in confidence between different groups; ensuring that the MPS 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; working to ensure victims receive a better criminal justice response and outcome; and reducing the number of repeat victims of domestic abuse and sexual violence
- protecting people from being exploited or harmed reducing the number of young people and adults who are criminally exploited or harmed; keeping young people in the justice system supported and safe; and keeping people safe online.

The Mayor has more than doubled his investment in policing since 2016 to help tackle crime, including recurring funding for 1,300 additional police officers using council tax and business rates income. While the Mayor provides MOPAC and the MPS with as much funding as possible, the impact of significant real-terms national government cuts between 2010 and 2024 and a lack of financial support for the additional pressures of policing the capital, has left the MPS in a difficult financial position despite the Mayor's record investment.

Following engagement with the Mayor, the Home Secretary provided £231.2 million of additional funding in the 2025-26 police funding settlement for the MPS. This includes an additional £63 million though the National and International Capital Cities (NICC) grant and an extra £45.6 million to fund neighbourhood policing.

The Mayor also 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. Working with the Commissioner, the Mayor is accelerating the root and branch reforms and systemic change needed to the MPS's performance and culture.

The Mayor is also focused on being tough on the complex causes of crime. The Mayor has funded more than 500,000 positive opportunities to help divert vulnerable young Londoners away from crime – including through London's Violence Reduction Unit.

# Transport for London (TfL)

TfL has faced significant financial challenges since the pandemic. Through prudent and effective financial management, it has managed to navigate through the resulting financial impacts while protecting vital services for Londoners, delivering the first ever operational surplus in the organisation's history. The Mayor continues to work with the government to secure a sustainable long-term funding settlement for TfL and has already secured an additional £485 million of capital funding for 2025-26. The Mayor's priorities for TfL, subject to funding constraints where applicable, and key achievements include:

- Working with London boroughs to maintain existing concessionary travel and assisted door to door transport schemes. This includes, for example, maintaining free bus and tram travel for under 18s as well as free off-peak travel across the network for older Londoners, the disabled, armed forces personnel in uniform and eligible armed services veterans and protecting the Taxi card and Dial-a-Ride schemes
- Building on the success of 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 saw over 500,000 passenger journeys between its opening date in 2022 and early 2025. This has made 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 and upgrading the signalling on the District and Metropolitan lines
- 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
- Continuing to improve accessibility across TfL's network, increasing the availability of step-free access and toilets. In 2025-26, TfL will increase investment in step-free schemes to make progress towards its goal of halving step-free journey times across the network, as well as its target of making 50 per cent of London Underground stations fully accessible. All 41 Elizabeth line stations are now step-free
- Improving bus passengers' experience with two significant areas of focus being the continuation of building the Superloop network, through Superloop 2, and also the transition to a zero-emission network ideally by 2030
- Freezing bus and tram fares in 2025 and retaining the one-hour Hopper fare thus making transport more affordable for millions of Londoners
- Developing plans and taking steps to secure funding for a number of key future transport schemes including the DLR extension to Thamesmead, the West London Orbital and the Bakerloo Line Extension. TfL will seek to collaborate with government on the development of rail devolution and metroisation, with an initial focus on the Great Northern franchise
- Investing in schemes designed to make walking, cycling and public transport safer, cleaner and more appealing in partnership with London boroughs.

# London Fire Commissioner (LFC)

The LFC's Community Risk Management Plan (CRMP), 'Your London Fire Brigade', is based on the recommendations from the Grenfell Tower Inquiry and focuses on improving fire and rescue services through four pillars: engaging, protecting, learning from and representing Londoners. The Mayor has provided resources to roll out a transformation programme to support the LFB in implementing the recommendations of the Grenfell Tower Inquiry and other key improvements.

His Majesty's Inspectorate of Constabulary and Fire & Rescue Services confirmed in November 2024 that the LFB has made significant improvements in its performance and culture. The LFB now responds to emergencies faster and is rated as outstanding in how it responds to major and multi-agency incidents. This positive transformation has been aided by significant investment from the Mayor over recent years. Through further funding in this budget, the Mayor continues to support the London Fire Commissioner and his team.

# London Legacy Development Corporation (LLDC)

The LLDC was set up to ensure that the city benefitted from a long-term legacy from the London 2012 Olympic and Paralympic Games. The Mayor's 2025-26 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. Following the return of planning powers to the four local boroughs, the London Stadium will transfer to the GLA and the corporation's boundaries and revenue budget will reduce. LLDC will continue to work with partners to progress major housing schemes across its landholdings and develop an inclusive economy on the Park. 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 2025-26 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)	2025-26
Gross expenditure	17,961.6
Government grants and retained business rates	-7,676.0
Fares, charges and other income	-8,312.4
Change in reserves	-391.3
Amount met by council taxpayers	1,581.9
Changes in spending (£ million)	2025-26

2024-25 council tax requirement	1,490.3
Net change in service expenditure	348.8
and income	
Change in use of reserves	53.4
Government grants and retained	-327.2
business rates	
Other changes	16.6
Amount met by council taxpayers	1,581.9

# Detailed budget by service area

The table below compares the GLA Group's planned expenditure on policing, fire and other services (including transport) in 2025-26 with 2024-25.

The GLA's planned gross expenditure is higher this year. This reflects the additional resources the Mayor is investing in policing and the fire brigade. Overall, the council tax requirement has also increased for this reason. There has been a 2 per cent increase in London's residential property taxbase.

Find out more about our budget at: <u>www.london.gov.uk/budget</u>.

Summary of Spending and Income (£ million)	Police (I	MOPAC)	Fire (	LFC)	Other S (incl. Gl LLDC an		GLA Gro	up Total
(figures may not sum exactly due to rounding)	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26
Gross expenditure	4,797.2	5,051.6	579.2	628.6	12,104.1	12,281.4	17,480.5	17,961.6
Government grants and business rates	-3,274.3	-3,530.1	-293.8	-330.6	-3,865.1	-3,815.3	-7,433.2	-7,676.0
Other income (incl. fares and charges)	-403.6	-398.8	-54.5	-52.7	-7,672.2	-7,860.9	-8,130.3	-8,312.4
Net expenditure	1,119.3	1,122.7	230.9	245.3	566.8	605.2	1,917.0	1,973.2
Change to level of reserves	-155.6	-94.3	-19.5	-13.5	-251.6	-283.5	-426.7	-391.3
Council tax requirement (income)	963.7	1,028.4	211.4	231.8	315.2	321.7	1,490.3	1,581.9

# **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 ResiduaryBody (LRB).

For 2025/26, 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.

- 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 into the LPFA Pension Fund to address a funding deficit in respect of former GLC, ILEA, and LRB employees.

As part of the 31 March 2025 triennial valuation, the Levy requirements will be reviewed and communicated to all the London Boroughs as part of the 2026/27.

# 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 2.7% increase in this levy. Find out more about hundreds of great days out, world class sports venues and award winning parklands on Lee Valley website.

	2024/25	2025/26
	£m	£m
Authority operating expenditure	15.3	15.6
Authority operating income	(7.8)	(8.0)
Net service operating costs	7.5	7.6
Financing costs – Debt servicing/repayments	2.2	2.1
<ul> <li>Capital investment</li> </ul>	1.3	1.6
Total net expenditure	11.0	11.3
Net use of Reserves	(0.0)	(0.0)
Total levy	(11.0)	(11.3)

# Budget/levy changes - 2025/2026 (£'million)

Further details on how this budget is spent and the amount each council contributes can be found on the <u>Lee Valley Park website</u>.

# **Environment agency**

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	2024/25 '000s	2025/26 '000s
Gross expenditure	£154,702	£126,785
Levies raised	£12,776	£13,030
Total council tax base	5,365	5,453

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 £12,775,615 in 2024/2025 to £13,029,850 for 2025/2026.