

APPENDIX A1

London Borough Council Tax Levels 2021/22 (Band D - borough element)

Rank	Authority	2021/22 Borough £
1	Kingston-upon-Thames	1,692.77
2	Harrow	1,598.71
3	Richmond-upon-Thames	1,595.00
4	Havering	1,529.65
5	Croydon	1,524.49
6	Waltham Forest	1,499.51
7	Sutton	1,485.63
8	Bexley	1,483.06
9	Haringey	1,441.05
10	Enfield	1,431.82
11	Redbridge	1,425.73
12	Lewisham	1,379.96
13	Brent	1,378.24
14	Camden	1,355.82
15	Barking & Dagenham	1,348.91
16	Merton	1,340.64
17	Hounslow	1,338.57
18	Barnet	1,337.33
19	Bromley	1,327.88
20	Ealing	1,300.99
21	Islington	1,276.48
22	Greenwich	1,276.34
23	Hillingdon	1,239.72
24	Hackney	1,238.48
25	Lambeth	1,227.93
26	Southwark	1,164.14
27	Tower Hamlets	1,113.27
28	Newham	1,103.66
29	Kensington & Chelsea	949.90
30	Hammersmith & Fulham	831.96
31	Wandsworth	475.33
32	Westminster	463.89

APPENDIX A2

Change in London Borough Council Tax Levels 2008/09 to 2021/22 - Band D Borough element									
Ranking	Authority	2008/09 Borough	2021/22 Council Tax Increase		2021/22 ASC Precept		2021/22 Borough	Increase Since 2008/09	
		£	£	%	£	%	£	£	%
1	Bromley	953.33	25.17	1.99%	37.94	3.00%	1,327.88	374.55	39.3%
2	Croydon	1,095.81	28.90	1.99%	43.56	3.00%	1,524.49	428.68	39.1%
3	Harrow	1,152.55	30.30	1.99%	45.69	3.00%	1,598.71	446.16	38.7%
4	Bexley	1,089.54	28.11	1.99%	42.38	3.00%	1,483.06	393.52	36.1%
5	Islington	938.41	24.19	1.99%	36.48	3.00%	1,276.48	338.07	36.0%
6	Lewisham	1,016.69	26.16	1.99%	39.43	3.00%	1,379.96	363.27	35.7%
7	Sutton	1,108.76	28.43	1.99%	28.58	2.00%	1,485.63	376.87	34.0%
8	Redbridge	1,066.32	27.02	1.99%	40.74	3.00%	1,425.73	359.41	33.7%
9	Brent	1,033.11	26.12	1.99%	39.38	3.00%	1,378.24	345.13	33.4%
10	Enfield	1,073.70	27.14	1.99%	40.91	3.00%	1,431.82	358.12	33.4%
11	Kingston-upon-Thames	1,270.26	32.09	1.99%	48.36	3.00%	1,692.77	422.51	33.3%
12	Camden	1,021.76	25.70	1.99%	38.74	3.00%	1,355.82	334.06	32.7%
13	Barking & Dagenham	1,016.40	25.57	1.99%	38.54	3.00%	1,348.91	332.51	32.7%
14	Lambeth	925.29	23.27	1.99%	35.09	3.00%	1,227.93	302.64	32.7%
15	Waltham Forest	1,130.73	28.42	1.99%	42.85	3.00%	1,499.51	368.78	32.6%
16	Havering	1,173.18	21.96	1.50%	43.91	3.00%	1,529.65	356.47	30.4%
17	Greenwich	980.91	24.19	1.99%	36.47	3.00%	1,276.34	295.43	30.1%
18	Richmond-upon-Thames	1,233.94	9.24	0.60%	46.19	3.00%	1,595.00	361.06	29.3%

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Change in London Borough Council Tax Levels 2008/09 to 2021/22 - Band D Borough element									
Ranking	Authority	2008/09 Borough	2021/22 Council Tax Increase		2021/22 ASC Precept		2021/22 Borough	Increase Since 2008/09	
		£	£	%	£	%	£	£	%
19	Tower Hamlets	865.64	21.10	1.99%	31.82	3.00%	1,113.27	247.63	28.6%
20	Southwark	912.14	22.07	1.99%	33.26	3.00%	1,164.14	252.00	27.6%
21	Wandsworth	377.25	-	0.00%	13.84	3.00%	475.33	98.08	26.0%
22	Kensington & Chelsea	758.08	18.00	1.99%	27.14	3.00%	949.90	191.82	25.3%
23	Westminster	377.97	2.24	0.50%	13.44	3.00%	463.89	85.92	22.7%
24	Haringey	1,161.66	27.31	1.99%	41.18	3.00%	1,441.05	279.39	24.1%
25	Hackney	998.45	23.47	1.99%	35.40	3.00%	1,238.48	240.03	24.0%
26	Barnet	1,082.75	25.35	1.99%	38.21	3.00%	1,337.33	254.58	23.5%
27	Merton	1,094.88	25.41	1.99%	38.31	3.00%	1,340.64	245.76	22.4%
28	Ealing	1,059.93	24.66	1.99%	37.18	3.00%	1,300.99	241.06	22.7%
29	Hounslow	1,090.65	25.37	1.99%	38.25	3.00%	1,338.57	247.92	22.7%
30	Newham	945.63	20.92	1.99%	31.53	3.00%	1,103.66	158.03	16.7%
31	Hillingdon	1,112.93	21.29	1.80%	35.49	3.00%	1,239.72	126.79	11.4%
32	Hammersmith & Fulham	862.77	15.77	1.99%	23.77	3.00%	831.96	- 30.81	-3.6%

APPENDIX B

Draft Statutory Calculations and Resolutions

The Cabinet recommends Council to:

- B1** Note that, at the Council meeting on 26 January 2022, the borough calculated the following amounts for the year 2022/23, in accordance with regulations made under Section 31B(3) of the Local Government Finance Act 1992 as amended by the 2011 Localism Act:
- (i) 83,695.60 being the amount calculated by the borough, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012, as its council tax base for the year.
 - (ii) Gloucester Circus Special Expense Area – 98.25, being the amount calculated by the borough, in accordance with the regulations, as the additional amount of its council tax base for the year for dwellings in the part of its area to which the special item relates.
- B2** Agree that the following amounts be now calculated by the borough for the year 2022/23 in accordance with Sections 31A, 31B and 34 to 36 of the Local Government Finance Act 1992 as amended by the 2011 Localism Act:
- (i) £862,529,180 being the aggregate of the amounts which the borough estimates for the items set out in Section 31A(2)(a) to (f) of the Act
 - (ii) £752,498,320 being the aggregate of the amounts which the borough estimates for the items set out in Section 31A(3)(a) to (d) of the Act
 - (iii) £110,030,860 being the amount by which the aggregate at B2(i) above exceeds the aggregate at B2(ii) above, calculated by the borough, in accordance with Section 31A(4) of the Act, as its council tax requirement for the year
 - (iv) £1,314.66 being the amount at B2(iii) above all divided by the amount at B1(i) above, calculated by the borough, in accordance with Section 31B(1) of the Act, as the basic amount of its council tax for the year
 - (v) £12,989.63 being the amount of all special items referred to in Section 34(1) of the Act

- (vi) £1,314.50 being the amount at B2(iv) above, less the result given by dividing the amount at B2(v) above by the amount at B1(i) above, calculated by the borough in accordance with Section 34(2) of the Act, as the basic amount of its council tax for the year for dwellings in those parts of the area to which no special item relates
- (vii) £1,446.71 being the amount given by adding the amount at B2(vi) above to the amount of the special item relating to dwellings in the Gloucester Circus special expense area divided by the amount at B1(ii) above, calculated by the borough, in accordance with Section 34(3) of the Act, as the basic amount of its council tax for the year for dwellings in the Gloucester Circus special expense area
- (viii) The table below:

Valuation Band	Gloucester Circus Special Area	All other parts of the Authority's Area
	£	£
A	964.47	876.33
B	1,125.22	1,022.39
C	1,285.96	1,168.44
D	1,446.71	1,314.50
E	1,768.20	1,606.61
F	2,089.69	1,898.72
G	2,411.18	2,190.83
H	2,893.42	2,629.00

being the amounts given by multiplying the amounts at B2(vi) and B2(vii) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which, in that proportion, is applicable to dwellings listed in valuation band D, calculated by the borough, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

B3 Note that for the year 2022/23 the Greater London Authority has stated the following amounts in precept issued to the borough, in accordance with Section 40 of the Local Government Finance Act 1992 as amended by the 2011 Localism Act, for each of the categories of the dwellings shown below:

Valuation Band	GLA Amount £
A	263.73
B	307.68
C	351.64
D	395.59
E	483.50
F	571.41
G	659.32
H	791.18

- B4 Agree that, having calculated the aggregate in each case of the amounts at B2(viii) and B3 above, the borough, in accordance with Section 30(2) of the Local Government Finance Act 1992 as amended by the 2011 Localism Act, hereby sets the following amounts as the amounts of council tax for the year 2021/22 for each of the categories of dwellings shown below:

Valuation Band	Gloucester Circus Special Area £	All other parts of the Authority's Area £
A	1,228.20	1,140.06
B	1,432.90	1,330.07
C	1,637.60	1,520.08
D	1,842.30	1,710.09
E	2,251.70	2,090.11
F	2,661.10	2,470.13
G	3,070.50	2,850.15
H	3,684.60	3,420.18

- B5 Agree that the Council determines that its relevant basic amount of council tax for the year 2021/22 is not excessive in accordance with the principles approved under sections 52ZC and 52ZD of the Local Government Finance Act 1992.
- B6 Agree that, in connection with authority to institute and conduct legal proceedings and decide on non-domestic rate relief:
- (i) authority be delegated to the Director of Finance, to carry out the following functions arising from powers contained in the Local Government Finance Act, 1988, the Local Government Finance Act,

1992 and any amendments thereto and Regulations passed pursuant to these Acts:

- (a) to administer the law relating to the administration, collection and enforcement (including but not exclusively instituting and/or conducting all necessary legal proceedings before a magistrates' court or any other court) in respect of the council tax, community charges and non-domestic rate and to sign any documents on behalf of the Council acting in its capacity as a billing / charging / rating authority
 - (b) in consultation with the Chair and Vice-Chair of the Cabinet and the Leader of the Opposition, to receive and decide the outcome of applications seeking discretionary relief from non-domestic rates under Sections 47 and 48, Local Government Finance Act 1988, in accordance with borough guidelines
 - (c) to authorise named officers under Section 223 of the Local Government Act, 1972 to prosecute or defend on behalf of the Royal Borough of Greenwich, or to appear on its behalf, in proceedings before a magistrates' court relating to the enforcement of the council tax, community charges and non-domestic rates
- (ii) the authority's Director of Finance be authorised to take such action as is considered appropriate to ensure the effective and efficient recovery of council tax, community charges and non-domestic rates.

Financial Standing and Risk

CI - Government Policy Risk	Implications	Likelihood	Impact	Commentary	Controls and Risk Management
Changes to government funding mechanism	<p>Changes to mechanism and the main revenue support grant may have an adverse impact on the Council's financial position.</p> <p>Other potential changes may also lead to further reductions.</p>	High	High	<p>Government Spending Reviews.</p> <p>Proposed changes to the local government finance system.</p>	<p>Efficiency Plan implemented.</p> <p>The impact of changes is estimated where possible and a proactive stance is taken in challenging / consulting on proposals.</p> <p>Background provision for reacting to grant changes held.</p> <p>Any use of reserves needs to be linked to requirement to replenish them.</p>
Exiting the EU	<p>The UK formally left the EU on 31 January 2020 and has transition period ended in December 2020. Negotiations continue regarding ongoing</p>	High	High	<p>While the UK has agreed the terms of its EU departure, both sides still need to decide what their future relationship will look like.</p>	<p>A council wide taskforce group considers issues and coordinates communications as this evolves.</p>

CI - Government Policy Risk	Implications	Likelihood	Impact	Commentary	Controls and Risk Management
	arrangements as a new relationship develops.				
Various – see below					

Examples of Government Policy Risk		
<ul style="list-style-type: none"> • Academisation • Right to Buy • White / Green Papers (housing/ social care) • Care Act • Welfare reform 	<ul style="list-style-type: none"> • National schools funding formula • Social housing rent formula • Homelessness • Government grant deployment • Unprotected government grants 	<ul style="list-style-type: none"> • Local Government Finance system • Possible transfer of responsibilities • Government Spending Reviews

C2 - Economic / Financial Risk	Implications	Likelihood	Impact	Commentary	Controls and Risk Management
Interest Rate instability	Due to exposure / gearing could result in additional net costs.	High	High	Interest rates have commenced rising from their ultra-low levels.	<p>Treasury Management Strategy.</p> <p>Officers use treasury advisers to forecast / manage interest rates.</p> <p>Background provision held against General Fund Balances.</p>
Inflation	Increases in the rate of inflation could result in upward budget pressure and may not be matched by additional income.	High	High	Inflation has commenced rising significantly from its relatively benign state.	<p>Published and locally determined indices are utilised.</p> <p>Background provision held against General Fund Balances.</p>
Long term debt management	Long term liabilities and exposure to greater uncertainty due to the longer time horizon.	Low	Medium	Effective management of investments, fixed assets and long term debt can give stability.	<p>Treasury Management Strategy.</p> <p>Proactive approach to investment and debt, including appointment of Treasury Advisors and formal investment strategy.</p>

C2 - Economic / Financial Risk	Implications	Likelihood	Impact	Commentary	Controls and Risk Management
Shortage of working capital / cashflow	<p>Low levels of cash in hand can have an adverse impact on investment.</p> <p>Poor debt recovery can result in a need to increase the bad debt provision.</p>	Low	Medium	<p>The importance of managing the Council's cash flow position has heightened includes factors such as the Priority Investment Programme entering project delivery phase - includes management of disposals and expenditure scheduling to meet the underwriting of investment programmes.</p>	<p>No additional budgetary provision currently required.</p> <p>Cash flows are monitored as part of the Council's Treasury Management.</p> <p>Cash envelope discipline applied.</p> <p>Debt collection rates monitored and practices reviewed.</p>
Market and economic developments	<p>Market movements can affect service take up and income.</p> <p>Homelessness and social care affected by supply</p>	High	High	<p>Responses to market pressures are considered as part of the budget process. Effectively this risk and associated reserves represent market volatility where the Council is involved.</p>	<p>Background provision held against General Fund Balances.</p>

C2 - Economic / Financial Risk	Implications	Likelihood	Impact	Commentary	Controls and Risk Management
	and demand factors.				

Examples of Economic / Financial Risk							
<ul style="list-style-type: none"> • shape / timing of changes to the economy 	<ul style="list-style-type: none"> • wages (LLW, NMW, NLW) 	<ul style="list-style-type: none"> • early implementation of savings 	<ul style="list-style-type: none"> • reducing slippage 	<ul style="list-style-type: none"> • impact upon tax receipts for the borough 	<ul style="list-style-type: none"> • cost control 	<ul style="list-style-type: none"> • maintaining close partnership working 	<ul style="list-style-type: none"> • ensuring project viability

C3 - Legal / Regulatory Risk	Implications	Likelihood	Impact	Commentary	Controls and Risk Management
New legislation	The Council could be assigned new responsibilities - not always with additional funding immediately available.	High	High	Although pressures could be identified, it is not always possible to meet the pressure.	Respond to consultations / lobby. New Burdens principles. Hold against General Fund Balances.
Litigation against council	Risk of action being taken against the Council, for instance in relation to Planning or Health and Safety.	Low	Low		There are clear policies and procedures for services. Use of specific funds held against services and General Fund Balances.
Partnership / Contractual	The Council has a range of joint delivery vehicles, where the Council is the accountable body it needs to be mindful of any risks. Key suppliers.	Medium	Medium	Good governance arrangements are in place, with regular monitoring. Any resulting financial exposure can fall to the appropriate service budgets. Specific monitoring arrangements at a	Procurement – strategy includes social value. Contact management. Risk allocation. Contract provisions to safeguard councils position. Background provision, as risks fall to services.

				corporate and service level are in place.	
				Below average risk that major under-performance would be encountered.	
Major Fraud	A major fraud would damage the Council's reputation and potentially result in a financial loss.	Low	Low	Strong Governance Framework and Anti-Fraud Team in place.	Adherence to Governance arrangements. Held against background General Fund Balances.
Pension Fund	Uncertainty in relation to future scheme changes outside control of the Council.	Medium	Medium	The next triennial valuation is due as at 31 March 2022.	Pension Fund Investment and Administration Panel monitor developments and any proposed national changes.

Examples of Economic / Financial Risk

- effective commissioning, procurement and contract management to deliver VfM and mitigate against failures e.g. care providers / large public sector contractors.
- keeping vulnerable and young persons safe.

C4 - Socio-Demographic Risk	Implications	Likelihood	Impact	Commentary	Controls and Risk Management
<p>Demographic and Population</p>	<p>Regeneration and demand shifts in services can have a significant impact on the budget.</p> <p>Additional effect is not fully reflected by additional revenue.</p> <p>Population is one of the key factors in the formula for funding mechanisms.</p> <p>Significant growth or reductions relative to other authorities can have an impact on funding.</p>	<p>High</p>	<p>High</p>	<p>Client numbers and demand generally are predicted as part of the budget setting process. However, due to unit costs, small changes in client numbers can result in significant costs being incurred at short notice.</p> <p>Population growth and projections arising from regeneration, alongside relative need, are key factors.</p> <p>Projected developments across the borough will have major distributional effects.</p> <p>Efficiency gains required to offset effects, where possible, but are limited.</p>	<p>Currently services hold risk against budgets. Incidence of budget impact and, therefore, ability to react may require support of General Fund Balances.</p> <p>Additional resources in current MTFS.</p>

Examples of Economic / Financial Risk

- adult social care / no recourse - demand led
- increasing numbers of cases with complex needs
- relatively young adult social care client base
- general longevity, including those in care
- workforce - timing of change
- workforce - retention of skills and knowledge

C5 - Technological Risk	Implications	Likelihood	Impact	Commentary	Controls and Risk Management
System failure	A major system failure could result in substantial unforeseen expenditure at short notice.	Medium	High	Increasing reliance upon IT systems - reliability.	ICT has a risk management system in place to mitigate this risk.
Cyber security	A cyber attack could render ICT inoperable resulting in a large scale disruption to council services and substantial immediate costs.				

C6 – Environmental Risk	Implications	Likelihood	Impact	Commentary	Controls and Risk Management
<p>Natural event or as a result of human involvement</p>	<p>The Council would activate its emergency plan.</p> <p>Substantial unexpected expenditure could be incurred, especially in short term.</p>	<p>Low</p>	<p>Medium</p>	<p>Some events could result in additional expenditure, likely to be minimal unless a major incident / catastrophe.</p> <p>Sufficient resources to deal with immediacy and recovery phases.</p>	<p>Detailed emergency plans are in place.</p> <p>Continue to develop emergency plans and carry out tests.</p> <p>Some expenditure would be recoverable under the Bellwin scheme.</p> <p>Some background risk.</p> <p>The Council declared a Climate Emergency in June 2019 and produced a Carbon Neutral Plan Evidence Base in January 2020, with the Greenwich Carbon Neutral Plan agreed by Cabinet on 18 December 2020.</p>

Examples of Economic / Financial Risk

- Adverse weather conditions
- Natural disaster
- Accident
- Terrorism