

MINUTES

of the proceedings of the Special Council Meeting: Budget and Council Tax Setting of the London Borough of Waltham Forest held at Walthamstow Town Hall, Forest Road, London E17 on Thursday, 2 March 2023.

PRESENT:

Mayor: Councillor Karen Bellamy

Councillors: Afzal Akram, Raja Anwar, Naheed Asghar, Vicky Ashworth, Elizabeth Baptiste, Tony Bell, Kastriot Berberi, Marsela Berberi, Roy Berg, Emma Best, Tom Connor, Catherine Deakin, Andrew Dixon, Rosalind Doré, Paul Douglas, Rhiannon Eglin, Marion Fitzgerald, Kizzy Gardiner, Mitchell Goldie, Jenny Gray, Kisha Green, Justin Halabi, Crystal Ihenachor, Whitney Ihenachor, Sazimet Palta Imre, Kay Isa, Tim James, Ahsan Khan, Johar Khan, Kira Lewis, Khevyn Limbajee, Sally Littlejohn, Clyde Loakes, Gerry Lyons, Zafran Malik, Anna Mbachu, Miriam Mirwitch, Louise Mitchell, John Moss, Yusuf Patel, Jack Phipps, Caramel Quin, Uzma Rasool, Keith Rayner, Catherine Saumarez, Sebastian Salek, Alistair Strathern, Richard Sweden, Steve Terry, Sharon Waldron, Terry Wheeler, Jennifer Whilby and Grace Williams

51. APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors Shabana Dhedhi, Jemma Hemsted, Jonathan O'Dea, Sam O'Connell and Marie Pye.

Apologies for lateness were received from Councillor Terry Wheeler.

52. DECLARATIONS OF INTEREST

Councillors were reminded that section 106 of the Local Government and Finance Act 1992 applied to this meeting, meaning that where, at the time of this meeting, a Councillor who had council tax arrears which had remained unpaid for at least two months must disclose the fact that this section applied to her/him as soon as practicable after the start of the meeting and shall not vote on any question in respect of the setting of the Council's council tax. Failure to do so was a criminal offence. No councillors indicated that this section applied to them.

All councillors had applied in writing for a dispensation from any pecuniary interest in setting council tax under the Local Government Finance Act 1992, in accordance with Appendix 4 of the Council's Code of Conduct. These dispensations were granted by the Monitoring Officer. Therefore councillors were not precluded from participating in the debates and voting on setting the council tax, allowances, pay or indemnity given to members by reason of their being council taxpayers and councillors.

53. MINUTES OF THE COUNCIL MEETING HELD ON 8 DECEMBER 2022

The minutes of the Ordinary Council meeting held on 8 December 2022 were approved as a correct record.

54. ANNOUNCEMENTS FROM THE MAYOR, COUNCIL LEADER, CABINET MEMBERS AND CHIEF EXECUTIVE

The Mayor referred to the recent death of former Councillor and Leader of Waltham Forest Council, Tony Buckley. The Mayor paid tribute to Mr Buckley and wished to record that Council offered its sincerest condolences to his family and friends.

A minute's silence was held as a mark of respect.

The Mayor also expressed her condolences to residents with family and friends in the Turkey – Syria region since the earthquakes hit on Monday 6 February 2023. The Council was working with local community groups to support the relief efforts and a condolence book was displayed in the Fellowship Square Foyer.

The Mayor reflected on the war in Ukraine one year on and thanked officers supporting families affected by the war and the residents who had selflessly taken Ukrainian Nationals in their homes.

The Mayor highlighted recent events she had attended including the Holocaust memorial and Tamil Heritage Month and reminded Councillors of her upcoming charity events on 25 March and 14 April.

Cllr Clyde Loakes, Deputy Leader and Cabinet Member for Climate and Air Quality was pleased to announce

- £4m capital investment to replace and modernise 1300 old technology lamp columns with modern LED equivalents to reduce the carbon footprint and energy bills of those columns.
- Investment of £900k to install a further 300 electrical vehicle charging points into those lamp columns
- £2.5m successful bid for Waltham Forest, Newham and Redbridge from the Government's Local Electrical Vehicle infrastructure Fund to work with Enterprise and Motability to fund 60 fast charging points across 15 sites across the borough. Cllr Loakes thanked the sustainable travel team for their work in securing the bid.
- £100k investment into potholes repairs as a consequence of recent poor weather.
- A second NWLA windwall of £1.2m for Waltham Forest to be spent on climate action: £100k to support local groups; £400k for community ward forums for one off for climate projects; and £700k to support residents reduce, repair and reuse.

Cllr Strathern, Portfolio Lead for Children and Young People recognised the fantastic work of social workers and announced an additional £1m funding for social work teams to grow the number of social workers to deploy flexible working, employ additional permanent social workers in children's social care, bring in more business support for social workers and ensure they are funded properly.

55. LOCAL COUNCIL TAX SUPPORT SCHEME 2023/24

RESOLVED:

It was moved by Councillor Ashworth and seconded by Councillor Douglas that the Council:

- **Adopts** the proposed scheme outlined in this report is adopted as the Council's Scheme for Council Tax Support from 1 April 2023. Under this scheme the maximum support awarded to working aged people receiving support would increase to be 85%. This represents a 9% increase in the level of support compared to the current maximum support level of 76%. All other aspects of the current scheme would continue as now.
- **Agrees** to continue with the £750,000 earmarked in reserves for a Discretionary Hardship Fund under section 13A(1)(c) of the Local Government Finance Act 1992 as amended by the Local Government Finance Act 2012, to offer additional help and support to those suffering the greatest financial hardship as defined in the Discretionary Housing Payment and Council Tax Hardship Scheme published on the Council's website. Current 2022/3 scheme attached (Appendix 2).
- **Delegates** responsibility to make any minor and consequential changes necessary to the detailed provision as a result of any changes in the regulations upon which the scheme is based to the Strategic Director of Finance and Governance following consultation with the Portfolio Lead Member Jobs, Social Inclusion and Equalities.
- **Notes** that the scheme will continue to fully disregard War Widows & War Widowers pensions for all applicants. Other incomes, for example, Child Benefit and disability benefits such as Personal Independence Payments will also continue to be ignored when calculating entitlement to Council Tax Support.
- **Notes** that the remaining provisions of the Council's scheme for 2023/24 will be as published on the Council's website.
- **Notes** that the cost of the scheme significantly exceeds the assumed Government funding envelope. The projected cost of the whole scheme is identified as £19.57million which is £1.26million more than 2022/23 (£18.31million). This is reflected in the calculation of the council tax base for 2023/24 and included within the next MTFS. The additional £1.26million required to fund the changes proposed to the scheme will come from in-year invoiced debt collection that has already been achieved.
- **Notes** that before any significant changes to the scheme reducing or removing support could be made that a statutory consultation would need to be carried out.

On being put to the vote, the motion was **CARRIED UNANIMOUSLY**

56. BUDGET & COUNCIL TAX SETTING

It was moved by Cllr Williams and seconded by Cllr A Khan that the Council

- 1.1 **agree** that the Waltham Forest basic amount of council tax, including the levying bodies, will be increased by 2.99% in 2023/24;
- 1.2 **agree** that the 2% permitted increase for Adult Social Care will be applied bringing the total increase to 4.99% and resulting in a council tax of £1,621.41 per Band D property in 2023/24;
- 1.3 **note** that the element of council tax charged by the Greater London Authority will be £434.14 per Band D property in 2023/24 which reflects an increase of £38.55 (9.74%);
- 1.4 **agree** that the overall council tax to be set for 2023/24 will be £2,055.55 per Band D property, which represents an overall increase of 5.96%;
- 1.5 **agree** that the projected budget (as set out in Appendix 1) for 2023/24 of £449.088 million is approved;
- 1.6 **consider and note** the whole of the Strategic Director of Finance & Governance's report made under Section 25 of the Local Government Act 2003 as set out in Appendix 6 and, in particular, their determination in the Financial Implications of this report on "the robustness of the estimates made for the purposes of the calculations, and the adequacy of the proposed financial reserves";
- 1.7 **note** the amount of 80,121 (an increase of 1,506 over the previous year), as the Council Tax Base for Waltham Forest for 2023/24, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 made under the Local Government Finance Act 1992 (as amended).
- 1.8 **agree** that the following amounts be calculated for 2023/24 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended (the Act):

1.8.1 Gross Expenditure

£999.576 million - being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act;

1.8.2 Gross Income

£869.667 million - being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act;

1.8.3 Net Expenditure

£129.909 million - being the amount by which the aggregate at 1.8.1 above exceeds the aggregate at 1.8.2 above, calculated by the Council in accordance with Section 31A(4) of the Act as its council tax requirement for the year;

1.8.4 LBWF Basic Amount of Council Tax including the Adult Social Care Precept

£1,621.41 - being the amount at 1.8.3 above, divided by 80,121 (the Council Tax Base), calculated by the Council in accordance with Section 31B(1) of the Act, as the basic amount of its council tax for the year and

includes the Adult Social Care Precept of £213.57

1.8.5 Valuation Bands

Band	A £	B £	C £	D £	E £	F £	G £	H £
Basic	938.56	1,094.99	1,251.42	1,407.84	1,720.69	2,033.55	2,346.40	2,815.68
Social Care	142.38	166.11	189.84	213.57	261.03	308.49	355.95	427.14
Total LBWF	1,080.94	1,261.10	1,441.26	1,621.41	1,981.72	2,342.04	2,702.35	3,242.82

Being the amounts given by multiplying the amount at 1.8.4 above by the number which, in the proportion set out in Section 5(1) of the 1992 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 Council, in accordance with Section 36(1) of the 1992 Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands;

1.8.6 **note** that for 2023/24 the Greater London Assembly (GLA) has stated (with formal ratification on 23 February 2023) that the following amounts in precepts be issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwellings shown below:

Band	A £	B £	C £	D £	E £	F £	G £	H £
Total	289.43	337.66	385.90	434.14	530.62	627.09	723.57	868.28

1.8.7 **agree**, that, having calculated the aggregate in each case of the amounts at 1.8.5 and 1.8.6 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992 sets the following amounts of council tax for 2023/24 for each of the categories of dwellings shown:

Band	A £	B £	C £	D £	E £	F £	G £	H £
Total	1,370.37	1,598.76	1,827.16	2,055.55	2,512.34	2,969.13	3,425.92	4,111.10

1.8.8 **note** that the relevant basic amount of council tax for a Band D property (excluding precepts but now including levies) for the financial year 2023/24 be £1,621.41, which reflects a 2.99% increase, plus 2% Adult Social Care precept permitted increase for 2023/24 and therefore does not require a referendum;

1.8.9 **agree** that the Strategic Director of Finance & Governance and the officers nominated by him be authorised to finalise the necessary publicity as required by Section 38 of the Local Government Finance Act 1992 and to promote the first day of the month instalment dates, and the six date options within each month for Direct Debit payers, as previously agreed;

1.8.10 **note** that in order to ensure the required period of notice is given, council taxpayers will be requested to pay their instalments on the first of each month commencing on 1 April 2023

- 1.9 **agree** the Capital Programme and strategy for 2022 - 2028 as set out in Appendix 8 and 9;
- 1.10 **note** Appendix 6 (Section 25 report) setting out the reasonableness of the proposals in the context of financial standing and resilience and risks, stating that the Strategic Director of Finance and Governance considers the proposed budget and level of reserves to be adequate for 2023/24;
- 1.11 **agree** the reserves strategy at Appendix 3 and note that the Strategic Director of Finance and Governance has delegated responsibility for the use of reserves throughout the year;
- 1.12 **agree** in accordance with The Council Tax (Empty Dwellings) Act 2018 to continue to maintain the maximum percentage allowed by current legislation for the empty homes premium from 1 April 2023;
- 1.13 **agree** the amended fees and charges for 2023/24 as shown in Appendix 10 of the report.

It was then moved by Councillor Best and seconded by Councillor James that the motion be amended as follows:

- 2.1 **agree** that the Waltham Forest basic amount of council tax, including the levying bodies, will be increased by ~~2.99~~ 0% in 2023/24;
- 2.2 **agree** that the 2% permitted increase for Adult Social Care will **not** be applied bringing the total increase to ~~4.99%~~ and resulting in a council tax of £1,621.41 **1544.35** per Band D property in 2023/24;
- 2.3 **notes** that the element of council tax charged by the Greater London Authority will be £434.14 per Band D property in 2023/24 which reflects an increase of £38.55 (9.74%);
- 2.4 **agree** that the overall council tax to be set for 2023/24 will be ~~£2,055.55~~ **1978.49** per Band D property, which represents an overall increase of ~~5.96~~ **1.99%**;
- 2.5 **agree** that the projected budget (as set out in Appendix 1) for 2023/24 of ~~£449.088~~ **442.914** million is approved **with the following amendments:**
 - Reduce Agency Staff Budget by £150,000**
 - Reduce Furniture and Equipment budget by £2,450,000**
 - Reduce Office Expenses budget by £150,000**
 - Reduce Fees and Services Budget by £2,350,000**
 - Reduce the Comms Budget by £174,000**
 - Reduce SRAs budget by £400,000**
 - Increase income from Planning, Regeneration and Delivery functions £500,000**
- 2.6 **considers and notes** the whole of the Strategic Director of Finance & Governance's report made under Section 25 of the Local Government Act 2003 as set out in Appendix 6 and, in particular, their determination in the Financial Implications of this report on "the robustness of the estimates made for the purposes of the calculations, and the adequacy of the

proposed financial reserves”;

2.7 **notes** the amount of 80,121 (an increase of 1,506 over the previous year), as the Council Tax Base for Waltham Forest for 2023/24, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 made under the Local Government Finance Act 1992 (as amended).

2.8 **agree** that the following amounts be calculated for 2023/24 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended (the Act):

2.8.1 Gross Expenditure

~~£999.576~~ **993,902** million - being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act;

2.8.2 Gross Income

£870,167 million - being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act;

2.8.3 Net Expenditure

~~£129.909~~ **123,735** million - being the amount by which the aggregate at 2.8.1 above exceeds the aggregate at 2.8.2 above, calculated by the Council in accordance with Section 31A(4) of the Act as its council tax requirement for the year;

2.8.4 LBWF Basic Amount of Council Tax including the Adult Social Care Precept

~~£1,621.41~~ **1544.35** - being the amount at 2.8.3 above, divided by 80,121 (the Council Tax Base), calculated by the Council in accordance with Section 31B(1) of the Act, as the basic amount of its council tax for the year and includes the Adult Social Care Precept of £213.57

2.8.5 Valuation Bands

Band	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Basic	938.56	1,094.99	1,251.42	1,407.84	1,720.69	2,033.55	2,346.40	2,815.6
Social Care	442.38	466.11	489.84	213.57	261.03	308.49	355.95	427.7
Total LBWF	1,029.56	1,201.16	1,372.75	1,544.35	1,887.54	2,230.73	2,573.91	3,088.7

Being the amounts given by multiplying the amount at 2.8.4 above by the number which, in the proportion set out in Section 5(1) of the 1992 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 Council, in accordance with Section 36(1) of the 1992 Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands;

2.8.6 **notes** that for 2023/24 the Greater London Assembly (GLA) has stated (with formal ratification on 23 February 2023) that the following amounts in precepts be issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwellings shown below:

Band	A £	B £	C £	D £	E £	F £	G £	H £
Total	289.43	337.66	385.90	434.14	530.62	627.09	723.57	868.28

2.8.7 **agree**, that, having calculated the aggregate in each case of the amounts at 2.8.5 and 2.8.6 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992 sets the following amounts of council tax for 2023/24 for each of the categories of dwellings shown:

Band	A £	B £	C £	D £	E £	F £	G £	H £
Total	1,318.99	1,538.82	1,758.65	1,978.49	2,418.16	2,857.82	3,297.48	3,956.9

2.8.8 **notes** that the relevant basic amount of council tax for a Band D property (excluding precepts but now including levies) for the financial year 2023/24 be £1,624.44 **1544.35**, which reflects a 0% increase, ~~plus 2% Adult Social Care precept permitted increase~~ for 2023/24 and therefore does not require a referendum;

2.8.9 **agree** that the Strategic Director of Finance & Governance and the officers nominated by him be authorised to finalise the necessary publicity as required by Section 38 of the Local Government Finance Act 1992 and to promote the first day of the month instalment dates, and the six date options within each month for Direct Debit payers, as previously agreed;

2.8.10 **note** that in order to ensure the required period of notice is given, council taxpayers will be requested to pay their instalments on the first of each month commencing on 1 April 2023

2.9 **agree** the Capital Programme for 2022 - 2028 as set out in Appendix 8;

2.10 **note** Appendix 6 (Section 25 report) setting out the reasonableness of the proposals in the context of financial standing and resilience and risks, stating that the Strategic Director of Finance and Governance considers the proposed budget and level of reserves to be adequate for 2023/24;

2.11 **agree** the reserves strategy at Appendix 3 and note that the Strategic Director of Finance and Governance has delegated responsibility for the use of reserves throughout the year;

2.12 **agree** in accordance with The Council Tax (Empty Dwellings) Act 2018 to continue to maintain the maximum percentage allowed by current legislation for the empty homes premium from 1 April 2023;

2.13 **agree** amended fees and charges for 2023/24 as shown in Appendix 10 of the report.

2.14 **Reconfirm** that on winding up of the Mears JV (More Homes Waltham Forest LLP) once any outstanding debt financing relating to the assets has been cleared the Balance of the Capital Return Allocation be transferred or paid to the London Borough of Waltham Forest Pension Fund. This is required to be reconfirmed annually within the budget report by the fund actuaries noting the original decision was made in February 2019 Council meeting.

It was then moved by Councillor Moss and seconded by Councillor Akram that the motion be amended as follows:

- 2.1 **agree** that the Waltham Forest basic amount of council tax, including the levying bodies, will be increased by 2.99% in 2023/24;
- 2.2 **agree** that the 2% permitted increase for Adult Social Care will be applied bringing the total increase to 4.99% and resulting in a council tax of £1,621.41 per Band D property in 2023/24;
- 2.3 **notes** that the element of council tax charged by the Greater London Authority will be £434.14 per Band D property in 2023/24 which reflects an increase of £38.55 (9.74%);
- 2.4 **agree** that the overall council tax to be set for 2023/24 will be £2,055.55 per Band D property, which represents an overall increase of 5.96%;
- 2.5 **agree** that the projected budget (as set out in Appendix 1) for 2023/24 of £449.088 million is approved with the following amendment:

Amend the budget to use £150,000 from reserves to refurbish the toilet block and park keeper's hut in Memorial Park to create a pavilion to be named in honour of Her late Majesty Queen Elizabeth II. The ongoing operation of this will be supported for at least the next three years. This support will be funded by cutting one Cabinet Commissioner post and only appointing one deputy leader of the Council. This will therefore have a neutral effect on the level of council tax.

- 2.6 **considers and notes** the whole of the Strategic Director of Finance & Governance's report made under Section 25 of the Local Government Act 2003 as set out in Appendix 6 and, in particular, their determination in the Financial Implications of this report on "the robustness of the estimates made for the purposes of the calculations, and the adequacy of the proposed financial reserves";
- 2.7 **notes** the amount of 80,121 (an increase of 1,506 over the previous year), as the Council Tax Base for Waltham Forest for 2023/24, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 made under the Local Government Finance Act 1992 (as amended).
- 2.8 **recommends to Full Council** that the following amounts be calculated for 2023/24 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended (the Act):

2.8.1 Gross Expenditure

£999.726 million - being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act;

2.8.2 Gross Income

£869.817 million - being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act;

2.8.3 Net Expenditure

£129.909 million - being the amount by which the aggregate at 2.8.1 above exceeds the aggregate at 2.8.2 above, calculated by the Council in

accordance with Section 31A(4) of the Act as its council tax requirement for the year;

2.8.4 **LBWF Basic Amount of Council Tax including the Adult Social Care Precept**

£1,621.41 - being the amount at 2.8.3 above, divided by 80,121 (the Council Tax Base), calculated by the Council in accordance with Section 31B(1) of the Act, as the basic amount of its council tax for the year and includes the Adult Social Care Precept of £213.57

2.8.5 **Valuation Bands**

Band	A £	B £	C £	D £	E £	F £	G £	H £
Basic	938.56	1,094.99	1,251.42	1,407.84	1,720.69	2,033.55	2,346.40	2,815.68
Social Care	142.38	166.11	189.84	213.57	261.03	308.49	355.95	427.14
Total LBWF	1,080.94	1,261.10	1,441.26	1,621.41	1,981.72	2,342.04	2,702.35	3,242.82

Being the amounts given by multiplying the amount at 2.8.4 above by the number which, in the proportion set out in Section 5(1) of the 1992 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 Council, in accordance with Section 36(1) of the 1992 Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands;

2.8.6 **notes** that for 2023/24 the Greater London Assembly (GLA) has stated (with formal ratification on 23 February 2023) that the following amounts in precepts be issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwellings shown below:

Band	A £	B £	C £	D £	E £	F £	G £	H £
Total	289.43	337.66	385.90	434.14	530.62	627.09	723.57	868.28

2.8.7 **recommends to Full Council**, that, having calculated the aggregate in each case of the amounts at 2.8.5 and 2.8.6 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992 sets the following amounts of council tax for 2023/24 for each of the categories of dwellings shown:

Band	A £	B £	C £	D £	E £	F £	G £	H £
Total	1,370.37	1,598.76	1,827.16	2,055.55	2,512.34	2,969.13	3,425.92	4,111.10

2.8.8 **notes** that the relevant basic amount of council tax for a Band D property (excluding precepts but now including levies) for the financial year 2023/24 be £1,621.41, which reflects a 2.99% increase, plus 2% Adult Social Care precept permitted increase for 2023/24 and therefore does not require a referendum;

2.8.9 **agree** that the Strategic Director of Finance & Governance and the officers

nominated by him be authorised to finalise the necessary publicity as required by Section 38 of the Local Government Finance Act 1992 and to promote the first day of the month instalment dates, and the six date options within each month for Direct Debit payers, as previously agreed;

- 2.8.10 **note** that in order to ensure the required period of notice is given, council taxpayers will be requested to pay their instalments on the first of each month commencing on 1 April 2023
- 2.9 **agree** the Capital Programme for 2022 - 2028 as set out in Appendix 8;
- 2.10 **note** Appendix 6 (Section 25 report) setting out the reasonableness of the proposals in the context of financial standing and resilience and risks, stating that the Strategic Director of Finance and Governance considers the proposed budget and level of reserves to be adequate for 2023/24;
- 2.11 **agree** the reserves strategy at Appendix 3 and note that the Strategic Director of Finance and Governance has delegated responsibility for the use of reserves throughout the year;
- 2.12 **agree** in accordance with The Council Tax (Empty Dwellings) Act 2018 to continue to maintain the maximum percentage allowed by current legislation for the empty homes premium from 1 April 2023;
- 2.13 **agree** amended fees and charges for 2023/24 as shown in Appendix 10.
- 2.14 **Reconfirm** that on winding up of the Mears JV (More Homes Waltham Forest LLP) once any outstanding debt financing relating to the assets has been cleared the Balance of the Capital Return Allocation be transferred or paid to the London Borough of Waltham Forest Pension Fund. This is required to be reconfirmed annually within the budget report by the fund actuaries noting the original decision was made in February 2019 Council meeting.

There was debate, in which Councillors Rayner, Salek, Goldie, Halabi and Saumarez spoke, following which Councillor Williams exercised her right to reply.

Following debate a recorded vote was held in accordance with Paragraph 17.6 of Council Procedure Rules.

Vote on the amendment in the names of Councillor Best and Councillor James

For the Motion

Councillors: A Akram, R Berg, E Best, M Fitzgerald, M Goldie, J Halabi, J Hemsted, S Palta Imre, K Isa, T James, J Moss, S O'Connell and C Saumarez

Against the Motion

Councillors: R Anwar, N Asghar, V Ashworth, E Baptiste, T Bell, K Berberi, M Berberi, T Connor, C Deakin, A Dixon, R Doré, P Douglas, R Eglin, K Gardiner, J Gray, K Green, C Ihenachor, W Ihenachor, A Khan, J Khan, K Lewis, K Limbajee, S Littlejohn, C Loakes, G Lyons, Z Malik, A Mbachu, M Mirwitch, L Mitchell, Y Patel, J, Phipps, C Quin, U Rasool, K Rayner, S Salek, A Strathern, R Sweden, S Terry, S Waldron, T Wheeler, J Whilby and G Williams.

Abstentions

None

As a result of voting the Mayor declared the motion in the names of Councillor Best and Councillor James **LOST**.

Vote on the amendment in the names of Councillor Moss and Councillor Akram

For the Motion

Councillors: A Akram, R Berg, E Best, M Fitzgerald, M Goldie, J Halabi, J Hemsted, S Palta Imre, K Isa, T James, J Moss, S O'Connell and C Saumarez

Against the Motion

Councillors: R Anwar, N Asghar, V Ashworth, E Baptiste, T Bell, K Berberi, M Berberi, T Connor, C Deakin, A Dixon, R Doré, P Douglas, R Eglin, K Gardiner, J Gray, K Green, C Ihenachor, W Ihenachor, A Khan, J Khan, K Lewis, K Limbajee, S Littlejohn, C Loakes, G Lyons, Z Malik, A Mbachu, M Mirwitch, L Mitchell, Y Patel, J, Phipps, C Quin, U Rasool, K Rayner, S Salek, A Strathern, R Sweden, S Terry, S Waldron, T Wheeler, J Whilby and G Williams.

Abstentions

None

As a result of voting the Mayor declared the motion in the names of Councillor Moss and Councillor Akram **LOST**.

Vote on the substantive motion in the names of Councillor Williams and Councillor A Khan.

For the Motion

Councillors: R Anwar, N Asghar, V Ashworth, E Baptiste, T Bell, K Berberi, M Berberi, T Connor, C Deakin, A Dixon, R Doré, P Douglas, R Eglin, K Gardiner, J Gray, K Green, C Ihenachor, W Ihenachor, A Khan, J Khan, K Lewis, K Limbajee, S Littlejohn, C Loakes, G Lyons, Z Malik, A Mbachu, M Mirwitch, L Mitchell, Y Patel, J, Phipps, C Quin, U Rasool, K Rayner, S Salek, A Strathern, R Sweden, S Terry, S Waldron, T Wheeler, J Whilby and G Williams.

Against the Motion

Councillors: A Akram, R Berg, E Best, M Fitzgerald, M Goldie, J Halabi, J Hemsted, S Palta Imre, K Isa, T James, J Moss, S O'Connell and C Saumarez

Abstentions

None

As a result of voting the Mayor declared the motion in the names of Councillor Williams and Councillor A Khan **CARRIED**. It was therefore **RESOLVED** that for the reasons set out in the report, that the Council

- 1.1 **agreed** that the Waltham Forest basic amount of council tax, including the levying bodies, will be increased by 2.99% in 2023/24;
- 1.2 **agreed** that the 2% permitted increase for Adult Social Care will be applied bringing the total increase to 4.99% and resulting in a council tax of £1,621.41 per Band D property in 2023/24;
- 1.3 **noted** that the element of council tax charged by the Greater London Authority will be £434.14 per Band D property in 2023/24 which reflects an increase of £38.55 (9.74%);
- 1.4 **agreed** that the overall council tax to be set for 2023/24 will be £2,055.55 per

Band D property, which represents an overall increase of 5.96%;

- 1.5 **agreed** that the projected budget (as set out in Appendix 1) for 2023/24 of £449.088 million is approved;
- 1.6 **considered and noted** the whole of the Strategic Director of Finance & Governance's report made under Section 25 of the Local Government Act 2003 as set out in Appendix 6 and, in particular, their determination in the Financial Implications of this report on "the robustness of the estimates made for the purposes of the calculations, and the adequacy of the proposed financial reserves";
- 1.7 **noted** the amount of 80,121 (an increase of 1,506 over the previous year), as the Council Tax Base for Waltham Forest for 2023/24, in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992 made under the Local Government Finance Act 1992 (as amended).
- 1.8 **agreed** that the following amounts be calculated for 2023/24 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992, as amended (the Act):

1.8.1 Gross Expenditure

£999.576 million - being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act;

1.8.2 Gross Income

£869.667 million - being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act;

1.8.3 Net Expenditure

£129.909 million - being the amount by which the aggregate at 1.8.1 above exceeds the aggregate at 1.8.2 above, calculated by the Council in accordance with Section 31A(4) of the Act as its council tax requirement for the year;

1.8.4 LBWF Basic Amount of Council Tax including the Adult Social Care Precept

£1,621.41 - being the amount at 1.8.3 above, divided by 80,121 (the Council Tax Base), calculated by the Council in accordance with Section 31B(1) of the Act, as the basic amount of its council tax for the year and includes the Adult Social Care Precept of £213.57

1.8.5 Valuation Bands

Band	A £	B £	C £	D £	E £	F £	G £	H £
Basic	938.56	1,094.99	1,251.42	1,407.84	1,720.69	2,033.55	2,346.40	2,815.68
Social Care	142.38	166.11	189.84	213.57	261.03	308.49	355.95	427.14
Total LBWF	1,080.94	1,261.10	1,441.26	1,621.41	1,981.72	2,342.04	2,702.35	3,242.82

Being the amounts given by multiplying the amount at 1.8.4 above by the number which, in the proportion set out in Section 5(1) of the 1992 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 Council, in accordance with Section

36(1) of the 1992 Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands;

- 1.8.6 **noted** that for 2023/24 the Greater London Assembly (GLA) has stated (with formal ratification on 23 February 2023) that the following amounts in precepts be issued to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each of the categories of dwellings shown below:

Band	A £	B £	C £	D £	E £	F £	G £	H £
Total	289.43	337.66	385.90	434.14	530.62	627.09	723.57	868.28

- 1.8.7 **agreed**, that, having calculated the aggregate in each case of the amounts at 1.8.5 and 1.8.6 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992 sets the following amounts of council tax for 2023/24 for each of the categories of dwellings shown:

Band	A £	B £	C £	D £	E £	F £	G £	H £
Total	1,370.37	1,598.76	1,827.16	2,055.55	2,512.34	2,969.13	3,425.92	4,111.10

- 1.8.8 **noted** that the relevant basic amount of council tax for a Band D property (excluding precepts but now including levies) for the financial year 2023/24 be £1,621.41, which reflects a 2.99% increase, plus 2% Adult Social Care precept permitted increase for 2023/24 and therefore does not require a referendum;

- 1.8.9 **agreed** that the Strategic Director of Finance & Governance and the officers nominated by him be authorised to finalise the necessary publicity as required by Section 38 of the Local Government Finance Act 1992 and to promote the first day of the month instalment dates, and the six date options within each month for Direct Debit payers, as previously agreed;

- 1.8.10 **noted** that in order to ensure the required period of notice is given, council taxpayers will be requested to pay their instalments on the first of each month commencing on 1 April 2023

- 1.9 **agreed** the Capital Programme and strategy for 2022 - 2028 as set out in Appendix 8 and 9;
- 1.10 **noted** Appendix 6 (Section 25 report) setting out the reasonableness of the proposals in the context of financial standing and resilience and risks, stating that the Strategic Director of Finance and Governance considers the proposed budget and level of reserves to be adequate for 2023/24;
- 1.11 **agreed** the reserves strategy at Appendix 3 and note that the Strategic Director of Finance and Governance has delegated responsibility for the use of reserves throughout the year;
- 1.12 **agreed** in accordance with The Council Tax (Empty Dwellings) Act 2018 to continue to maintain the maximum percentage allowed by current legislation for the empty homes premium from 1 April 2023;

1.13 **agreed** the amended fees and charges for 2023/24 as shown in Appendix 10 of the report.

57. 15-MINUTE NEIGHBOURHOODS: OUR CORPORATE FRAMEWORK

RESOLVED:

It was moved by Councillor Loakes and seconded by Councillor Baptiste that the Council

- Agree the 15-Minute Neighbourhoods: Our Corporate Framework, attached at Appendix A of the report.
- Note the Research and engagement to develop 15-Minute Neighbourhoods in Waltham Forest, attached at Appendix B of the report.

There was debate, in which Councillors Gardiner, Moss and Best spoke, following which Councillor Loakes exercised his right to reply.

Following debate a recorded vote was asked for by members of the Conservative Group.

For the Motion

Councillors: R Anwar, N Asghar, V Ashworth, E Baptiste, T Bell, K Berberi, M Berberi, T Connor, C Deakin, A Dixon, R Doré, P Douglas, R Eglin, K Gardiner, J Gray, K Green, C Ihenachor, W Ihenachor, A Khan, J Khan, K Lewis, K Limbajee, S Littlejohn, C Loakes, G Lyons, Z Malik, A Mbachu, M Mirwitch, L Mitchell, Y Patel, J, Phipps, C Quin, U Rasool, K Rayner, S Salek, A Strathern, R Sweden, S Terry, S Waldron, T Wheeler, J Whilby and G Williams.

Against the Motion

Councillors: A Akram, R Berg, E Best, M Fitzgerald, M Goldie, J Halabi, J Hemsted, S Palta Imre, K Isa, T James, J Moss, S O'Connell and C Saumarez

Abstentions

None

As a result of voting the Mayor declared the motion in the names of Councillor Loakes and Councillor Baptiste **CARRIED**.

58. PAY POLICY STATEMENT 2023/24

RESOLVED:

It was moved by Councillor Douglas and seconded by Councillor Terry that the Council adopt the Pay Policy Statement 2023/24 for the reasons set out in the report.

On being put to the vote, the motion was **CARRIED UNANIMOUSLY**.

59. TREASURY MANAGEMENT STRATEGY

RESOLVED:

It was moved by Councillor Phipps and seconded by Councillor Terry that the Council

- (a) **Approve** the Treasury Management Strategy Statement and Annual Investment Strategy Report 2023-24.
- (b) **Approve** the MRP strategy for 2023-24.
- (c) **Approve** the Prudential Indicators as set out in the Treasury Management Strategy, which demonstrate that the Council's capital investment plans are affordable prudent and sustainable.

On being put to the vote, the motion was **CARRIED UNANIMOUSLY**.

60. DRAFT MEETINGS PROGRAMME 2023/24

RESOLVED:

It was moved by Councillor Terry and seconded by Councillor Goldie that the Council

- (a) **approve** the draft meetings programme for 2023-24 as set out in Appendix A of the report; and
- (b) **note** that the programme will be finalised at Annual Council on 25 May 2023.

On being put to the vote, the motion was **CARRIED UNANIMOUSLY**.

61. APPOINTMENTS

None

The Council rose at 9.35 pm having completed its business.