

London Borough of Barnet  
2 Bristol Avenue,  
Colindale NW9 4EW  
23 May 2022  
Our ref: 8247825

Thank you for your request received on 2 May 2022, for the following information:

**I would like to request proof of where Barnet Resident's Council Tax Payments are being spent.**

**1- I would like to see the previous 3 years of receipts for where the council tax funding is being spent. I do not want to see percentages but proof in pounds (£s) as to where the annual council tax is being spent.**

**2 - I would like to know if my council tax funds Barnet Police Service, Barnet Ambulance Service, Barnet Waste collection and Schools. If so I would like to know as to what percentage it is distributed?**

**3 - Which law, not legislation, states that council tax must be paid?**

**4 - Which law states that it is a criminal offence to not pay council tax?**

We have processed this request under the Freedom of Information Act 2000.

## **Response**

The council holds the information requested and it is attached/ the answers to your questions are below

***I would like to request proof of where Barnet Resident's Council Tax Payments are being spent.***

The below shows how Council Tax receipts are spent in 2021/22:

[Council Tax Bus Rates 2021-22.pdf \(barnet.gov.uk\)](https://www.barnet.gov.uk/council-tax/council-tax-bus-rates-2021-22.pdf)

***1- I would like to see the previous 3 years of receipts for where the council tax funding is being spent. I do not want to see percentages but proof in pounds (£s) as to where the annual council tax is being spent.***

Council Tax is only one source of income for the council. We do not separate out the various sources and allocate them to specific spend unless the income is ring-fenced (for example, Public Health Grant and the Dedicated Schools Grant).

Income from various sources and expenditure for 2018/19 to 2020/21 are detailed in the Council Tax leaflets below:

[2018.19](#)

[2019.20](#)

[2020.21](#)

Further details on the council's expenditure and income can be found in the councils annuals Statement of Accounts.

[2019.20 final statement of accounts.pdf \(barnet.gov.uk\)](#)

[2020-21 draft statement of accounts .pdf \(barnet.gov.uk\)](#)

Once the draft accounts are published every year, there is a Public Inspection Period for a period of 30 working days which allows residents to raise questions with our external auditors. An example of the notification for 2020/21 is shown below:

[Notice of Audit of Accounts | Barnet Council](#)

The 2021/22 draft accounts are currently being prepared and the Inspection Period will begin no later than 1<sup>st</sup> August 2022 as required by regulations.

***2 - I would like to know if my council tax funds Barnet Police Service, Barnet Ambulance Service, Barnet Waste collection and Schools. If so I would like to know as to what percentage it is distributed?***

There are 2 elements to Council tax:

(1) Council tax raised by the council and retained by the council to fund services; this element does not fund Police or Ambulance Services. It does fund Waste Collection as shown in the links to the previous questions. A Dedicated Schools Grant is received from the Department for Education which is distributed out to Schools to fund their expenditure.

(2) Council Tax does contain a precept that is passed onto the Greater London Authority (GLA). The GLA element does fund Police, Ambulance and Fire Services. Details of this for 2020/21 can be found on page 22-25 below:

[Council Tax Bus Rates 2021-22.pdf \(barnet.gov.uk\)](#)

***3 - Which law, not legislation, states that council tax must be paid?***

Council Tax is a form of local taxation paid by residents to local councils in England, Scotland and Wales. It has its legislative basis in the Local Government Finance Act (1992), which was formally introduced in 1993 and The Council Tax (Administration & Enforcement) Regulations 1992 No 613 (as amended). The liability to pay Council

Tax falls under this regulation. Please note that the Council will continue to seek payment in accordance with this legislation.

#### ***4 - Which law states that it is a criminal offence to not pay council tax?***

In accordance with the above, if you fail to make council tax payments, which you are liable for, you will be summoned to court. This may result in a custodial sentence

#### **Further information**

If you are interested in the data that the council holds you may wish to visit Open Barnet, the council's data portal. This brings together all our published datasets and other information of interest on one searchable database for anyone, anywhere to access. <http://open.barnet.gov.uk/>

#### **Advice and Assistance : Direct Marketing**

If you are a company that intends to use the names and contact details of council officers (or other officers) provided in this response for direct marketing, you need to be registered with the Information Commissioner to process personal data for this purpose. You must also check that the individual (whom you wish to contact for direct marketing purposes) is not registered with one of the Preference Services to prevent Direct Marketing. If they are you must adhere to this preference.

You must also ensure you comply with the Privacy Electronic and Communications Regulations (PECR). For more information follow this Link [www.ico.org.uk](http://www.ico.org.uk)

**For the avoidance of doubt the provision of council (and other) officer names and contact details under FOI does not give consent to receive direct marketing via any media and expressly does not constitute a 'soft opt-in' under PECR.**

#### **Your rights**

If you are unhappy with the way your request for information has been handled, you can request a review within the next 40 working days by writing to the Information Management Team at: [foi@barnet.gov.uk](mailto:foi@barnet.gov.uk). Or by post to Records & Information Management Service, Assurance Group, London Borough of Barnet, 2 Bristol Avenue, Colindale, NW9 4EW

If, having exhausted our review procedure, you remain dissatisfied with the handling of your request or complaint, you will have a right to appeal to the Information Commissioner at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF (telephone: 0303 123 1113; website [www.ico.org.uk](http://www.ico.org.uk)). There is no charge for making an appeal.