

Name of the activity being assessed	Assessment of proposed changes to Council Tax Support for the financial year 2024/25				
Directorate / Department	Resources / Finance	Service	Revenues & Benefits	Assessment Author	Andy Ormerod
Is this a new or existing activity?	<input type="checkbox"/> New <input checked="" type="checkbox"/> Existing	Responsible manager / director for the assessment		Andy Ormerod	
Date EIA started	04/12/2023	Implementation date of the activity		01/04/2024	

SECTION 1 - ABOUT YOUR ACTIVITY

How was the need for this activity identified? i.e. Why are we doing this activity?	<p>The Council is required to review its Council Tax Support scheme for working age recipients each year. As part of this review, options have been explored to assist the Council with its budget challenges for 2024/25. The proposed changes tis is one of the areas proposed by the Finance Department.</p> <p>These proposals seek to reduce the amount of Council Tax Support currently awarded to some households. This reduction increases the Council Tax due, and in turn results in additional income to the Council.</p>
What is the activity looking to achieve? What are the aims and objectives?	<p>Reduce the total cost / award of the Council Tax Support scheme which will result in additional Council Tax income.</p> <p>To reduce the Council Tax Support reductions to working age individuals / households in the borough. The totality of these reductions will then increase the amount of Council Tax for collection, and ultimately income for the Council.</p>
Services currently provided (if applicable)	The Council Tax Support scheme is designed to give those on lower income in the borough a financially assessed reduction in their Council Tax liability based on the income, capital and household make up.
Type of activity	<input checked="" type="checkbox"/> Budget changes <input type="checkbox"/> Change to existing activity <input type="checkbox"/> Decommissioning <input type="checkbox"/> Commissioning <input type="checkbox"/> New activity <input type="checkbox"/> Other [please state here]

SECTION 2 - UNDERSTANDING YOUR CUSTOMER**What resources will support in undertaking the equality analysis and impact assessment?**

Please identify additional sources of information you have used to complete the EIA, e.g. reports; journals; legislation etc.

The resources for the EIA are provided from the Revenues and Benefits Service. The data needed for this EIA is extracted from the Revenues and Benefits system.

Who are you consulting with? How are you consulting with them? (Please insert any information around surveys and consultations undertaken)

There has been an extensive consultation process of these proposed changes. The consultation was undertaken for 6 weeks and included:

- An open survey on the Council's website to all residents of the borough.
- Direct mailing of the Major Precepting Authorities (Fire and Rescue Service and the Police Authority)
- Requesting all telephone callers for Council Tax and Benefits to undertake the survey
- Requesting via outgoing emails to Council Tax and Benefits customers to undertake the survey
- Requesting visitors to the Town Hall to undertake the survey
- Requested local Voluntary Organisations to undertake the survey

The survey includes questions relating to whether individuals are paying Council Tax, in receipt of Council Tax Support, as well as the standard demographical data.

The consultation results were presented and discussed at the Finance and Governance Executive Members briefing on 6th December. In total 93 surveys were completed. Of which 79 were from those of working age, whilst 10 were Pensioners, and 4 chose to not specify.

Demographically, the surveys were completed by 40 females, 35 men and a further 18 did not declare. The three main ethnicity groups were 36 White British, 13 Pakistani and 8 Indian. A further 25 preferred not to state their ethnicity.

Who does the activity impact upon?*	Service users	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Indirectly			
	Members of staff	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Indirectly			
	General public	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Indirectly			
	Carers or families	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Indirectly			
	Partner organisations	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> Indirectly			
Does the activity impact positively or negatively on any of the protected characteristics as stated within the Equality Act (2010)?*	Positive impact	<input checked="" type="checkbox"/> Age	<input type="checkbox"/> Disability	<input type="checkbox"/> Gender reassignment	<input type="checkbox"/> Marriage & Civil Partnership	<input type="checkbox"/> Pregnancy & maternity	<input type="checkbox"/> Vulnerable groups
		<input type="checkbox"/> Race	<input type="checkbox"/> Religion or belief	<input type="checkbox"/> Sex	<input type="checkbox"/> Sexual orientation	<input type="checkbox"/> Deprived communities	<input type="checkbox"/> Carers
	Negative impact	<input checked="" type="checkbox"/> Age	<input checked="" type="checkbox"/> Disability	<input type="checkbox"/> Gender reassignment	<input type="checkbox"/> Marriage & Civil Partnership	<input type="checkbox"/> Pregnancy & maternity	<input checked="" type="checkbox"/> Vulnerable groups

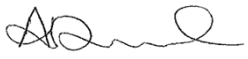

The groups in blue are not protected characteristics <i>(please refer to p. 3 of the guidance notes)</i>		<input type="checkbox"/> Race	<input type="checkbox"/> Religion or belief	<input checked="" type="checkbox"/> Sex	<input type="checkbox"/> Sexual orientation	<input checked="" type="checkbox"/> Deprived communities	<input checked="" type="checkbox"/> Carers
	No impact	<input type="checkbox"/> Age	<input type="checkbox"/> Disability	<input type="checkbox"/> Gender reassignment	<input type="checkbox"/> Marriage & Civil Partnership	<input type="checkbox"/> Pregnancy & maternity	<input type="checkbox"/> Vulnerable groups
		<input type="checkbox"/> Race	<input type="checkbox"/> Religion or belief	<input type="checkbox"/> Sex	<input type="checkbox"/> Sexual orientation	<input type="checkbox"/> Deprived communities	<input type="checkbox"/> Carers

***If no impact is identified on any of the protected characteristics a full EIA may not be required. Please contact your departmental Corporate Equality & Diversity representative for further information.**

Does the activity contribute towards meeting the Equality Act's general Public Sector Equality Duty? *Refer to p.3 of the guidance for more information*
A public authority must have 'due regard' (i.e. consciously consider) to the following:

DUTY	DOES THE ACTIVITY MEET THIS DUTY? EXPLAIN
Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act <i>(i.e. the activity removes or minimises disadvantages suffered by people due to their protected characteristic)</i>	The proposed changes have no direct impact on <i>eliminating unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act</i> . The changes proposed relate to all Working Age claimants of Council Tax Support irrespective of circumstance.
Advance equality of opportunity between those who share a protected characteristic and those who do not <i>(i.e. the activity takes steps to meet the needs of people from protected groups where these are different from the needs of other people)</i>	The proposed changes have no direct impact on the proposition of <i>advance equality of opportunity between those who share a protected characteristic and those who do not</i> . The changes proposed relate to all Working Age claimants of Council Tax Support irrespective of circumstance.
Foster good relations between people who share a protected characteristic and those who do not <i>(i.e. the function encourages people from protected groups to participate in public life or in other activities where their participation is disproportionately low)</i>	The proposed changes have no direct impact on <i>the 'foster of good relations between people who share a protected characteristic and those who do not.'</i> The changes proposed relate to all Working Age claimants of Council Tax Support irrespective of circumstance.

ASSESSMENT	Is a full EIA required?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Please explain how you have reached your conclusion <i>(A lack of negative impacts must be justified with evidence and clear reasons, highlight how the activity negates or mitigates any possible negative impacts)</i>			
<p>Whilst the impact of the proposed changes does not target or specifically impact any specific equality group. It is felt that a full EIA should be undertaken to ensure full consideration can be made in the decision making process.</p>			

Author Signature		Date	15/12/2023
Head of Service/Director Signature		Date	15/12/2023
<i>The above signatures signify acceptance of the ownership of the Initial EIA and the responsibility to publish the completed Initial EIA as per the requirements of the Equality Act 2010.</i>			
Departmental E&D Lead Signature		Date	Click here to enter a date.

SECTION 3 – ANALYSIS OF IMPACT

Does the activity have the **potential** to:

- **positively** impact (benefit) any of the groups?
- **negatively** impact/exclude/discriminate against any group?
- **disproportionately** impact any of the groups?

Explain how this was identified – through evidence/consultation.

Any negative impacts that are identified within the analysis need to be captured within the action plan in **Section 4**

N.B. Marriage & Civil Partnership is only a protected characteristic in terms of work-related activities and NOT service provision

Characteristic	Positive	Negative	Don't know	Reasons for positive and/or negative impact Please include all the evidence you have considered as part of your analysis	Action No.
Age	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The proposed changes to the Council Tax Support scheme only affects working age claimants and recipients. All of these claims will receive a reduced amount of Council Tax Support.</p> <p>Pensioner claimants are not affected and are protected by the Governments Prescribed Scheme.</p> <p>It should be noted that not all working age Council Tax payers receive Council Tax Support. Only 10,059 households will be affected by this (as at the end of November 2023). For information, in total there were 63,406 Council Tax properties listed on the Valuation List as at the end of November.</p>	1.
Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The proposed changes to the Council Tax Support scheme only affects working age claimants and recipients. All of these claims will receive a reduced amount of Council Tax Support.</p> <p>A significant percentage of those with disabilities can be in receipt of welfare payments. As such, a greater percentage of cases from working age disability groups will possibly be affected by these changes.</p> <p>Pensioner age individuals who have disabilities will not be affected by the proposed changes.</p>	2.
Gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>There are no details on the number individuals who are seeking or considering gender reassignment who are in receipt of Council Tax Support, as such, it is not possible to ascertain the impact on these individuals.</p>	

Marriage & Civil Partnership	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Those within a marriage or a civil partnerships are no more affected by the proposed changes than any other group in the borough.	
Pregnancy & Maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The changes to the scheme takes no account of pregnancy and maternity of a Council Tax Support recipient. As such, it is not possible to ascertain the impact on these individuals.	
Race	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Race does not play a part in the proposed changes. Different races would be equally affected by the changes if they are in receipt of Council Tax Support.	
Religion or Belief	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The proposed changes to the scheme takes no account of religion or belief.	
Sex	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The changes to the scheme takes no account of gender. However, a higher percentage of single females are currently in receipt of Council Tax Support. As working age recipients of Council Tax Support will be adversely affected by the proposed changes, a higher percentage of females will possibly be affected.	3.
Sexual orientation	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The proposed changes to the scheme takes no account of sexual orientation.	
Vulnerable Groups	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There are a higher percentage of households in receipt of Council Tax Support who are from vulnerable groups. As such, these changes are more likely to directly affect working age vulnerable individuals.	4.
Deprived Communities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There are a higher percentage of households in receipt of Council Tax Support who are from deprived communities. As such, these changes are more likely to directly affect working age in deprived areas.	5.
Carers	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Whilst the proposed changes to the scheme takes no account of whether an individual is a carer, this group does tend to have a higher proportion in receipt of welfare benefits and as a consequence may be disproportionately affected by the changes.	6.
Other [please state]	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		

<p>Does the activity raise any issues for community cohesion?</p> <p>Does the activity contribute positively towards community cohesion?</p>	<p>There are no cohesion issues associated with these proposed changes.</p>
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<p>Does the activity raise any issues in relation to human rights as set out in the Human Rights Act 1998? Details of which can be found here</p>	<p>The proposed changes do not raise any Human Rights issues.</p>
<p>Does the activity support / aggravate existing departmental and/or corporate risk?</p>	<p><i>Is the activity on the departmental risk register? If it is not, should it be?</i></p> <p>No.</p>

CONCLUSIONS OF THE ANALYSIS

<p>Action following completion of the impact assessment</p>			
<p><i>It is important that the correct option is chosen depending on the findings of the analysis. The action plan must be completed as required.</i></p>			
<input type="checkbox"/> No major change in the activity	<input type="checkbox"/> Adjust activity	<input checked="" type="checkbox"/> Continue with activity	<input type="checkbox"/> Stop and reconsider activity
<p>Please explain how you have reached your conclusion</p>			
<p>The changes outlined in this document are part of a much wider list of financial saving considerations. Based on the financial challenges facing the council, and the mitigation that can be put in place for these changes, it has been agreed by the Executive Member and Full Council to move forward with these changes.</p>			

ACTION PLAN

Action No.	What is the negative / adverse impact identified?	Actions required to reduce / mitigate / eliminate the negative impact	Resources required	Responsible officer(s)	Target completion date
1.	Adverse impact on the age characteristic - working age individuals / households in receipt of Council Tax Support.	<p>The Council has a process that allows individual recipients of Council Tax Support to apply for hardship support which if successful, would provide additional reduction to the Council Tax bill.</p> <p>This mitigation will ensure that there is the ability to review those most affected by the changes to the scheme and minimise the impact.</p>	Resources will be taken from within the Benefits team	Andy Ormerod & Kristina Watson	Ongoing
2.	Adverse impact on the disability characteristic - a proportion of working age residents with disabilities in receipt of Council Tax Support will be affected.	<p>The Council has a process that allows individual recipients of Council Tax Support to apply for hardship support which if successful, would provide additional reduction to the Council Tax bill.</p> <p>This mitigation will ensure that there is the ability to review those most affected by the changes to the scheme and minimise the impact.</p>	Resources will be taken from within the Benefits team	Andy Ormerod & Kristina Watson	Ongoing
3.	Adverse impact on the sex characteristic - a proportion of working age female residents in receipt of Council Tax Support will be affected.	<p>The Council has a process that allows individual recipients of Council Tax Support to apply for hardship support which if successful, would provide additional reduction to the Council Tax bill.</p> <p>This mitigation will ensure that there is the ability to review those most affected by the changes to the scheme and minimise the impact.</p>	Resources will be taken from within the Benefits team	Andy Ormerod & Kristina Watson	Ongoing
4.	Adverse impact on a proportion of residents characterised as Vulnerable Groups - a proportion	The Council has a process that allows individual recipients of Council Tax Support to apply for hardship support which if successful,	Resources will be taken from within the Benefits team	Andy Ormerod & Kristina Watson	Ongoing

	of working age residents considered vulnerable who are in receipt of Council Tax Support will be affected.	would provide additional reduction to the Council Tax bill. This mitigation will ensure that there is the ability to review those most affected by the changes to the scheme and minimise the impact.			
5.	Adverse impact on a proportion of residents characterised as Deprived Communities - a proportion of working age residents from deprived communities who are in receipt of Council Tax Support will be affected.	The Council has a process that allows individual recipients of Council Tax Support to apply for hardship support which if successful, would provide additional reduction to the Council Tax bill. This mitigation will ensure that there is the ability to review those most affected by the changes to the scheme and minimise the impact.	Resources will be taken from within the Benefits team	Andy Ormerod & Kristina Watson	Ongoing
6.	Adverse impact on a proportion of residents who are carers - a proportion of working age residents who are carers and in receipt of Council Tax Support will be affected.	The Council has a process that allows individual recipients of Council Tax Support to apply for hardship support which if successful, would provide additional reduction to the Council Tax bill. This mitigation will ensure that there is the ability to review those most affected by the changes to the scheme and minimise the impact.	Resources will be taken from within the Benefits team	Andy Ormerod & Kristina Watson	Ongoing

MONITORING AND REVIEW

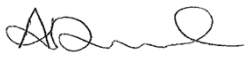
The responsibility for establishing and maintaining the monitoring arrangements of the EIA action plan lies with the service completing the EIA. These arrangements should be built into the performance management framework.

Monitoring arrangements for the completion of EIAs will be undertaken by the Corporate Equality & Diversity Group and the oversight of the action plans will be undertaken by the Management Accountability Framework.

If applicable, where will the EIA Action Plan be monitored?

The impact on residents and the mitigation undertaken will be embedded within the customer interactions and procedures of the Benefits Service. As such, it is not felt that an Action Plan is required.

How often will the EIA Action Plan be reviewed?	The impact of the changes will be monitored via a plethora of performance indicators. Issues arising will be reported and reviewed via the Team, Service and Director meetings that are already part of the existing monitoring process and undertaken monthly.
When will the EIA be reviewed?	As outlined above, the process of review is constant and will be undertaken several times a month through the various meetings.
Who is responsible for carrying out this review?	Team Managers - Jason Kay and Philip Gardner Service Leads - Kristina Watson & Nicola Gardner Head of Service – Andy Ormerod Strategic Director – Dean Langton

Author Signature		Date	15/12/2023
Head of Service/Director Signature		Date	Click here to enter a date.
<i>The above signatures signify acceptance of the ownership of the full EIA, the responsibility for the associated Action Plan (if applicable) and the responsibility to publish the completed full EIA as per the requirements of the Equality Act 2010.</i>			
Departmental E&D Lead Signature		Date	Click here to enter a date.