

Appendix 2 - Equality Impact Assessment



What are the proposals being assessed?	Council Tax Support Scheme for 2024/25
Which Department/ Division has the responsibility for this?	Corporate Services / Resources

Stage 1: Overview	
Name and job title of lead officer	Rebecca Dodd, Head of Benefits
1. What are the aims, objectives and desired outcomes of your proposal? (Also explain proposals e.g. reduction/removal of service, deletion of posts, changing criteria etc)	<p>Agree the Council Tax Support scheme for 2024/25.</p> <p>The national Council Tax Benefit (CTB) scheme ended on 1st April 2013 to be replaced by a locally determined system of Council Tax Support. The funding available for the new scheme will be cash limited and be determined by the Council.</p> <p>The aim of the council tax support scheme is to provide financial assistance to council taxpayers who have low incomes. Persons who are of state pension credit qualifying age are protected under the scheme in that the calculation of the support they are to receive has been set by Central Government. For working age applicants however, the support they receive is to be determined by the local authority.</p>
2. How does this contribute to the council's corporate priorities?	Ensures that residents on low income are supported by the Council with help with their council tax
3. Who will be affected by this proposal? For example, who are the external/internal customers, communities, partners, stakeholders, the workforce etc.	<p>Working age local residents currently in receipt of council tax support, working age residents who will apply for council tax support within the financial year.</p> <p>Pension age residents receive support based on the Government Prescribed scheme.</p>
4. Is the responsibility shared with another department, authority or organisation? If so, who are the partners and who has overall responsibility?	The Council collects a council tax precept for the Greater London Authority from all residents. The amount of council tax support granted affects the level of the precept collected for the Greater London Authority.

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Stage 2: Collecting evidence/ data

5. What evidence have you considered as part of this assessment?

Provide details of the information you have reviewed to determine the impact your proposal would have on the protected characteristics (equality groups).

The Council has continued to base its local council tax support scheme on the Government's previous Council tax benefit scheme. This has ensured that working age residents have not had to contribute more towards council tax since the localization of the scheme.

This has ensured that the working age, disabled, families and the less well off all continue to receive up to 100% council tax support based on their circumstances and income.

It also ensures parity between working age and pension age residents, with no group being unequal in entitlement to Council Tax Support.

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Stage 3: Assessing impact and analysis

6. From the evidence you have considered, what areas of concern have you identified regarding the potential negative and positive impact on one or more protected characteristics (equality groups)?

Protected characteristic (equality group)	Tick which applies		Tick which applies		Reason Briefly explain what positive or negative impact has been identified
	Positive impact		Potential negative impact		
	Yes	No	Yes	No	
Age	✓			✓	Positive impact for all working age claimants – the level of council tax support will not be reduced - Neutral impact for pension age claimants as the Government have stipulated this group must have their claims assessed
Disability	✓			✓	Positive impact for all working age claimants – the level of council tax support will not be reduced
Gender Reassignment	✓			✓	Positive impact for all working age claimants – the level of council tax support will not be reduced
Marriage and Civil Partnership	✓			✓	Positive impact for all working age claimants – the level of council tax support will not be reduced

Pregnancy and Maternity	✓			✓	Positive impact for all working age claimants – the level of council tax support will not be reduced
Race	✓			✓	Positive impact for all working age claimants – the level of council tax support will not be reduced
Religion/ belief	✓			✓	Positive impact for all working age claimants – the level of council tax support will not be reduced
Sex (Gender)	✓			✓	Positive impact for all working age claimants – the level of council tax support will not be reduced
Sexual orientation	✓			✓	Positive impact for all working age claimants – the level of council tax support will not be reduced
Socio-economic status	✓			✓	Positive impact for all working age claimants – the level of council tax support will not be reduced

7. If you have identified a negative impact, how do you plan to mitigate it?

N/A

Stage 4: Conclusion of the Equality Analysis

8. Which of the following statements best describe the outcome of the EA (Tick one box only)

Please refer to the guidance for carrying out Equality Impact Assessments is available on the intranet for further information about these outcomes and what they mean for your proposal

- Outcome 1** – The EA has not identified any potential for discrimination or negative impact and all opportunities to promote equality are being addressed. No changes are required.
- Outcome 2** – The EA has identified adjustments to remove negative impact or to better promote equality. Actions you propose to take to do this should be included in the Action Plan.
- Outcome 3** – The EA has identified some potential for negative impact or some missed opportunities to promote equality and it may not be possible to mitigate this fully. If you propose to continue with proposals you must include the justification for this in Section 10 below, and include actions you propose to take to remove negative impact or to better promote equality in the Action Plan. You must ensure that your proposed action is in line with the PSED to have ‘due regard’ and you are advised to seek Legal Advice.
- Outcome 4** – The EA shows actual or potential unlawful discrimination. Stop and rethink your proposals.

Stage 5: Improvement Action Plan

9. Equality Analysis Improvement Action Plan template – Making adjustments for negative impact

This action plan should be completed after the analysis and should outline action(s) to be taken to mitigate the potential negative impact identified (expanding on information provided in Section 7 above).

Negative impact/ gap in information identified in the Equality Analysis	Action required to mitigate	How will you know this is achieved? e.g. performance measure/ target)	By when	Existing or additional resources?	Lead Officer	Action added to divisional/ team plan?

Note that the full impact of the decision may only be known after the proposals have been implemented; therefore it is important the effective monitoring is in place to assess the impact.

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Stage 6: Reporting outcomes


10. Summary of the equality analysis

This section can also be used in your decision making reports (CMT/Cabinet/etc) but you must also attach the assessment to the report, or provide a hyperlink

This Equality Analysis has resulted in an Outcome 1 Assessment

There is potential negative impact on the SMEs that do not meet the Government criteria. Local equality data needs to be collected at the application stage to give a better picture of the types of businesses applying for the grant or may be ineligible for the grant.

Stage 7: Sign off by Director/ Head of Service

Assessment completed by	Rebecca Dodd – Head of Benefits	Signature: 	Date: 18 October 23
Improvement action plan signed off by Director/ Head of Service	Roger Kershaw – Assistant Director Resources	Signature:	Date: