

Appendix A - Impact Assessment Level 2: Full impact assessment

Subject of assessment:	Council Tax Reduction (CTR) Scheme 2024-25			
Coverage:	Service Specific (affects all wards)			
This is a decision relating to:	<input checked="" type="checkbox"/> Strategy	<input checked="" type="checkbox"/> Policy	<input checked="" type="checkbox"/> Service	<input checked="" type="checkbox"/> Function
	<input checked="" type="checkbox"/> Process/procedure	<input type="checkbox"/> Programme	<input type="checkbox"/> Project	<input type="checkbox"/> Review
	<input checked="" type="checkbox"/> Organisational change	<input type="checkbox"/> Other (please state)		
It is a:	New approach:	<input type="checkbox"/>	Revision of an existing approach:	<input checked="" type="checkbox"/>
It is driven by:	Legislation:	<input checked="" type="checkbox"/>	Local or corporate requirements:	<input checked="" type="checkbox"/>
Description:	<p>Key aims, objectives and activities The aim is to introduce a cost effective, improved Council Tax Reduction scheme with effect from 1st April 2024. The proposed changes will provide the following:</p> <ul style="list-style-type: none"> • Inclusion of support for Care Leavers. • Removal of childcare cost element from the Universal Credit income calculation, supporting those households with children taking paid employment. <p>The new scheme will affect working age applicants who are currently in receipt of Council Tax Reduction on 1st April 2024 or those who apply after 1st April 2024.</p> <p>Statutory drivers (set out exact reference) The Local Government Finance Act 2012 inserted into section 67 of the LGFA 1992 (Functions to be discharged by the Authority) making or revising a Council Tax Reduction Scheme, and Section 5 (2) of Schedule 1A requires that each billing authority in England must make a Council Tax Reduction scheme by no later than 11 March each year. Any scheme cannot be made by officers, with the above legislation confirming that authorisation of the full scheme is subject to member approval.</p> <p>Differences from any previous approach The new approach brings support for Care Leavers into the scheme, and removes the childcare cost element of Universal Credit from the CTR income calculation. This proposal aligns to the change in DWP approach's and mitigates the detrimental effect on our residents from the current scheme which counts allowances for childcare costs in Universal Credit as income, disadvantaging some taking paid employment.</p> <p>Key stakeholders and intended beneficiaries (internal and external as appropriate) The key stakeholders include all residents on low incomes, and precepting authorities such as Cleveland Police and Cleveland Fire. Consultation will be carried out with all stakeholders.</p> <p>Intended outcomes.</p> <ul style="list-style-type: none"> • More support for disadvantage claimants including Care Leavers and low income families on Universal Credit; • Maintaining an affordable scheme. 			

Live date:	1 April 2024
Lifespan:	The proposed scheme (if accepted) will be in place for 2024-25 year. Each year the Council needs to confirm its scheme by 11th March.
Date of next review:	Annually - reviews can be made every April, and the Council will review the implementation of the scheme and any consideration for amendments; and use this learning when designing schemes in future years.

Assessment issue	Impacts identified					Rationale and supporting evidence
	None	Positive	Negative		Uncertain	
			Justified	Mitigated		
Human Rights						
Engagement with Convention Rights (as set out in section 1, appendix 2 of the Impact Assessment Policy).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No negative impacts identified in the level one assessment.
Equality						
Age	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>The Government have legislated that the Council cannot amend their Council Tax Reduction scheme for pension age claimants, which central Government recognise as being a protected group, and as such should not be impacted by any proposed changes brought about by any revised scheme.</p> <p>The new approach brings support for Care Leavers into the scheme, and removes the childcare cost element of Universal Credit from the CTR income calculation. This proposal aligns to the change in DWP approach's and mitigates the detrimental effect on our residents from the current scheme which counts allowances for childcare costs in Universal Credit as income, disadvantaging some taking paid employment.</p> <p>For other individuals experiencing exceptional hardship, additional support is available from the Council's Exceptional Hardship Fund (Section 13a payments).</p>
Disability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.
Gender reassignment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.
Pregnancy / maternity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.
Race	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.
Religion or belief	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.
Sex	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.
Sexual Orientation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.

Assessment issue	Impacts identified					Rationale and supporting evidence
	None	Positive	Negative		Uncertain	
			Justified	Mitigated		
Marriage / civil partnership**	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.
Dependants / caring responsibilities**	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Under the proposed scheme, the removal of the childcare costs element from the Universal Credit income calculation will better support those low-income households with children taking paid employment.
Criminal record / offending past**	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.
Community cohesion						
Individual communities / neighbourhoods		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No negative impacts identified.
Relations between communities / neighbourhoods		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Further actions		Lead	Deadline
Mitigating actions	The proposals will be subject to a full consultation with Major Preceptors and the public, the outcome of which will shape the final scheme. Any applicant experiencing exceptional hardship will be directed to apply for additional support from the Council's Exceptional Hardship Fund (Section 13a payments).	Janette Savage	April 2024

** Indicates this is not included within the single equality duty placed upon public authorities by the Equality Act. See guidance for further details.

Promotion	<p>The revised CTR Scheme will be promoted through various means; including (but not limited to):</p> <ul style="list-style-type: none"> ○ Information of the Council’s website; ○ Social media; ○ Communication to staff, stakeholders, partners, claimants, etc. 	Janette Savage	April 2024
Monitoring and evaluation	<p>The scheme will be monitored in conjunction with the medium term financial plan, and alongside any changes brought about by central Government.</p> <p>Evaluation will be carried out in conjunction with monthly service review meetings, and against the service’s Key Measure of Success</p>	Janette Savage	Ongoing – for all years that this scheme is adopted.

Assessment completed by:	Nicola Mearns	Head of Service:	Janette Savage
Date:	24/08/2023	Date:	24/08/2023