

Equality Impact Assessment (EIA) Form

1. Service Area/Directorate

Name of Head of Service for activity being assessed: Rachael Sanders

Directorate: Corporate Services

Name of lead person for this activity: Rachael Sanders

Individual(s) completing this assessment: Judith Tranmer

Date assessment completed: 15/01/25

2. What is being assessed

Activity being assessed (eg. policy, procedure, budget, service redesign, strategy etc.)

The Council Tax Reduction Scheme (CTRS) for Herefordshire Council is available to working age claimants (set locally by the council) and pensioner claimants (set nationally by Central Government). The local CTRS reduces Council Tax charges by 100% for claimants if they meet certain set criteria. The scheme proposed for 2025/26 is unchanged from the 2024/25 scheme.

What is the aim, purpose, or intended outcome of this activity?

The scheme aims to mitigate the financial impact of increases in Council Tax as proposed in the 2025/26 draft budget by reducing the debt burden on those residents who struggle to pay their Council Tax charge.

Who will be affected by the development and implementation of this activity?

- | | |
|---|---|
| <input type="checkbox"/> Service users | <input type="checkbox"/> Visitors to the county |
| <input checked="" type="checkbox"/> Communities | <input type="checkbox"/> Carers |
| <input type="checkbox"/> Children | <input type="checkbox"/> Patients |
| <input type="checkbox"/> All staff | <input type="checkbox"/> All part-time staff |
| <input type="checkbox"/> Staff at a particular location | <input type="checkbox"/> Other: |

Is this:

- Review of an existing activity/policy
 New activity/policy
 Planning to withdraw or reduce a service, activity or presence?

3. Background information and findings

What information and evidence have you reviewed to help inform this assessment? (name your sources, eg. demographic information, usage data, Census data, feedback, complaints, audits, research)

Ministry of Housing, Communities and Local Government (MHCLG) – Council Tax support claimants (September 2024).

Summary of engagement or consultation undertaken (eg. who you've engaged with, and how, or why do you believe this is not required)

A public consultation was undertaken as part of the budget setting process. For 2025/26, this comprised an online budget simulator tool, a short online survey on council priorities and an event for local businesses. The analysis of consultation results will be included in the budget setting reports for Cabinet and Council.

66% of respondents to the online survey supported the continuation of the 100% discount on Council Tax for those people most in need.

Summary of relevant findings (it is possible that you will have gaps in your evidence. You must decide whether you need to fill in the gaps now, and if it is feasible to do so. It might be that collecting robust information forms part of your action plan below)

Age

The 2021 Census population data shows that 26% of the population of Herefordshire are aged 65 years and over. The MHCLG data shows that 42% of Council Tax support claimants are pensioners. This indicates that older adults are likely to be disproportionately impacted by an increase in Council Tax.

4. The Public Sector Equality Duty

Will this activity have a positive, neutral or negative impact on our duty to:

Equality Duty	Positive	Neutral	Negative
Eliminate unlawful discrimination, harassment, victimisation?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Advance equality of opportunity between different groups?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foster good relations between different groups?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Explain your rationale here, and include any ways in which you could strengthen the capacity of this activity to promote equality (remember to add anything relevant into your action planning below)

By minimising the financial burden on those who struggle to afford their Council Tax charges, the council is promoting financial equality of opportunity.

5. The impact of this activity

Consider the potential impact of this activity on each of the equality groups outlined below and explain your rationale. Please note it is possible for the potential impact to be both positive and negative within the same equality group. Remember to consider the impact on staff and service users (current and potential) and partner organisations. It may be useful to include data within these sections if you know the diversity make-up of the people likely to be affected.

Equality Group	Potential positive impact	Potential neutral impact	Potential negative impact	Rationale
Age (include safeguarding, consent and child welfare)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The CTRS claimants' data shows that 42% of successful claims are made by pensioners, which is a higher proportion than the population demographics would suggest. This suggests that older adults are disproportionately positively impacted by this scheme.
Disability (consider attitudinal, physical, financial and social barriers, neuro-diversity, learning disability, physical and sensory impairment)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The aim of the CTRS is to provide financial assistance to council taxpayers who have low incomes. Provided that the taxpayer is within a low-income bracket then assistance is available. The scheme is unlikely to disproportionately impact individuals within this protected characteristic group.
Gender Reassignment (include gender identity, and consider privacy of data and harassment)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The aim of the CTRS is to provide financial assistance to council taxpayers who have low incomes. Provided that the taxpayer is within a low-income bracket then assistance is available. The scheme is unlikely to disproportionately impact individuals within this protected characteristic group.
Marriage & Civil Partnerships	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The aim of the CTRS is to provide financial assistance to council taxpayers who have low incomes. Provided that the taxpayer is within a low-income bracket then assistance is available. The

Equality Group	Potential <u>positive</u> impact	Potential <u>neutral</u> impact	Potential <u>negative</u> impact	Rationale
				scheme is unlikely to disproportionately impact individuals within this protected characteristic group.
Pregnancy & Maternity (consider working arrangements, part-time working, infant caring responsibilities)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The aim of the CTRS is to provide financial assistance to council taxpayers who have low incomes. Provided that the taxpayer is within a low-income bracket then assistance is available. The scheme is unlikely to disproportionately impact individuals within this protected characteristic group.
Race (including Travelling Communities and people of other nationalities)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The aim of the CTRS is to provide financial assistance to council taxpayers who have low incomes. Provided that the taxpayer is within a low-income bracket then assistance is available. The scheme is unlikely to disproportionately impact individuals within this protected characteristic group.
Religion & Belief	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The aim of the CTRS is to provide financial assistance to council taxpayers who have low incomes. Provided that the taxpayer is within a low-income bracket then assistance is available. The scheme is unlikely to disproportionately impact individuals within this protected characteristic group.
Sex (consider issues of safety and sexual violence, part-time work)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The aim of the CTRS is to provide financial assistance to council taxpayers who have low incomes. Provided that the taxpayer is within a low-income bracket then assistance is available. The scheme is unlikely to disproportionately impact individuals within this protected characteristic group.
Sexual Orientation	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The aim of the CTRS is to provide financial assistance to council taxpayers who have low incomes. Provided that the taxpayer is within a low-income bracket then assistance is available. The scheme is unlikely to disproportionately impact individuals within this protected characteristic group.
Others: carers, care leavers, homeless, social/economic deprivation (consider shift-patterns, caring responsibilities)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The aim of the CTRS is to provide financial assistance to council taxpayers who have low incomes. Provided that the taxpayer is within a low-income bracket then assistance is available. The scheme is unlikely to disproportionately impact individuals within this protected characteristic group.
Health Inequalities (any preventable, unfair & unjust differences in health status between groups, populations or individuals that arise from unequal distribution of social, environmental & economic conditions)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The aim of the CTRS is to provide financial assistance to council taxpayers who have low incomes. Provided that the taxpayer is within a low-income bracket then assistance is available. The scheme is unlikely to disproportionately impact individuals within this protected characteristic group.

Where a negative impact on any of the equality groups is realised after the implementation of the activity, the activity lead will seek to minimise the impact and carry out a full review of this EIA.

6. Action planning

What actions will you take as a result of this impact assessment? (you will need to include actions to mitigate any potential negative impacts)

Potential negative impact	What action will be taken	Who will lead	Timeframe
No potential negative impacts anticipated, however, the council will look to improve the data evidence to support this EIA.	Review of data collected from claimants relating to protected characteristics and council access to this data.	Revenue & Benefits operational manager	December 2025

7. Monitoring and review

How will you monitor these actions?

The Council Tax Reduction scheme is considered for renewal each year by Cabinet in line with the budget setting reporting.

When will you review this EIA?

Annually through the budget setting process.

8. Equality Statement

- All public bodies have a statutory duty under the Equality Act 2010 to give due regard to how they can improve society and promote equality in every aspect of their day-to-day business. This means that they must consider, and keep reviewing, how they are promoting equality in decision-making, policies, services, procurement, staff recruitment and management.
- Herefordshire Council will challenge discrimination, promote equality, respect human rights, and design and implement services, policies and measures that meet the diverse needs of our population, ensuring that none are placed at a disadvantage over others.

Signature of person completing EIA

Rachael Sanders

Date signed

20 January 2025