



# Resources Scrutiny Commission

## Supplementary Information

**Date:** Monday, 1 November 2021

**Time:** 4.00 pm

**Venue:** City Hall

### **Distribution:**

**Councillors:** Heather Mack (Vice-Chair), Geoff Gollop (Chair), Mark Bradshaw, Andrew Brown, Martin Fodor, Zoe Goodman, John Goulandris, Tim Rippington and Lisa Stone

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**Date:** Tuesday, 26 October 2021



# Supplementary Agenda

## 8. Council Tax Reduction Scheme (Cabinet Report)

(Pages 3 - 19)



# Resources

## Scrutiny Commission

1<sup>st</sup> November 2021



**Title:** Council Tax Reduction Scheme 2022/23 (Cabinet Report)

**Ward:** All

**Officer Presenting Report:** Matthew Kendall Benefits Technical Manager

### Recommendations:

For Members to consider the Council Tax Reduction Scheme 2022/23 Report that will be presented to Cabinet on the 2<sup>nd</sup> November 2021.



# Decision Pathway – Report



**PURPOSE:** Key decision

**MEETING:** Cabinet

**DATE:** 02 November 2021

<b>TITLE</b>	Council Tax Reduction 2022/23		
<b>Ward(s)</b>	All		
<b>Author:</b> Matthew Kendall	<b>Job title:</b> Benefits Technical Manager		
<b>Cabinet lead:</b> Cllr Cheney	<b>Executive Director lead:</b> Mike Jackson		
<b>Proposal origin:</b> Other			
<b>Decision maker:</b> Cabinet Member			
<b>Decision forum:</b> Cabinet			
<b>Purpose of Report:</b> To provide an update on the Local Council Tax Reduction Scheme and approve the scheme and approach for 2022/23.			
<b>Evidence Base:</b>			
<b>Background</b>			
<p>Following the abolition of Council Tax Benefit (CTB) in 2013, local authorities (LAs) in England were charged with designing their own Council Tax Reduction (CTR) schemes for those of working age – though they were obliged to provide a centrally determined and protected level of support for pensioners. Despite reduced funding being made available to local authorities by government, Bristol remains one of a few local authorities to keep its level of support to low-income families at the pre 2013 levels, including up to 100% of household’s liability, for over three quarters of working age households all their Council Tax.</p> <p>The table below shows a breakdown of those who are working age (only) and either receive full (100%) or part CTR.</p>			
<b>Percentage of council liability covered by CTR</b>		<b>Number of households</b>	
Under 50%		2,949	
50 – 74%		1,611	
75 – 99%		1,313	
100%		19,452	
<p>Most other local authorities chose CTR schemes that were less generous than the CTB system they were replacing, with some low-income households having to pay council tax for the first time and others seeing their tax liabilities increase. 90% of English councils and all Core Cities, have made some changes to their CTR scheme for working-age households - almost all of them cuts, with the most common being the introduction of a minimum payment of around 20%.</p> <p>Bristol’s CTR scheme as of April 2021 costs £42.3m (or £43.8m if you include the additional MHCLG funded CTR hardship payments for working age households). It supports 35,865 low-income households of which 25,325 are working age.</p> <p>Bristol reviews its’ scheme each year in line with legislation but has only been out to full consultation following its inception in April 2013 and in 2017, when it looked to possibly change its 2018-19 scheme (before deciding not to).</p>			

For all other years Cabinet has decided to keep the same scheme ‘as is’.

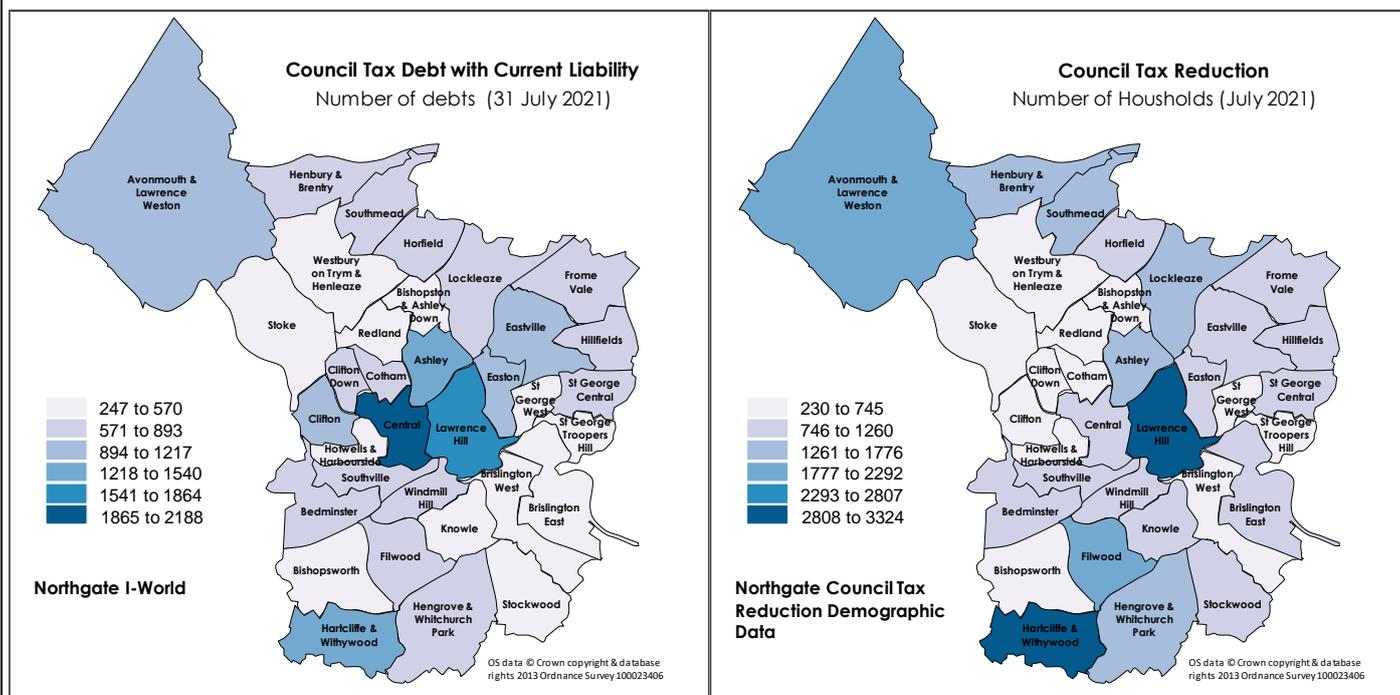
### Reasons to maintain the existing CTR scheme

There exists a plethora of reasons for maintaining the existing scheme, ranging from the adverse effect this will have on low income households to the impact that it will have on Bristol City Council in terms of indebtedness and council tax collection rates, all of which are summarised in the table below.

1. Keeping the CTR scheme as is	
Advantages	Disadvantages
<ul style="list-style-type: none"> <li>Continues to protect households at levels similar to CTB</li> <li>Reduces debt to the council for low-income households</li> <li>Reduces overall costs of recovery for relatively small sums from lots of households</li> <li>Aligns to protecting vulnerable households</li> <li>Will not impact disproportionately on any equality group</li> <li>Removes requirement for consultation process and associated timescales</li> <li>Lower demand for citizen services, fewer queries</li> </ul>	<ul style="list-style-type: none"> <li>Costs get more expensive as council tax and/or caseload increase</li> <li>No potential cost saving /efficiencies for 2022/23</li> <li>Will directly impact on the provision of other services as less council tax raised via any minimum charge</li> </ul>

### Impact of Council Tax Reduction on Council Tax Debt and deprivation for low-income households

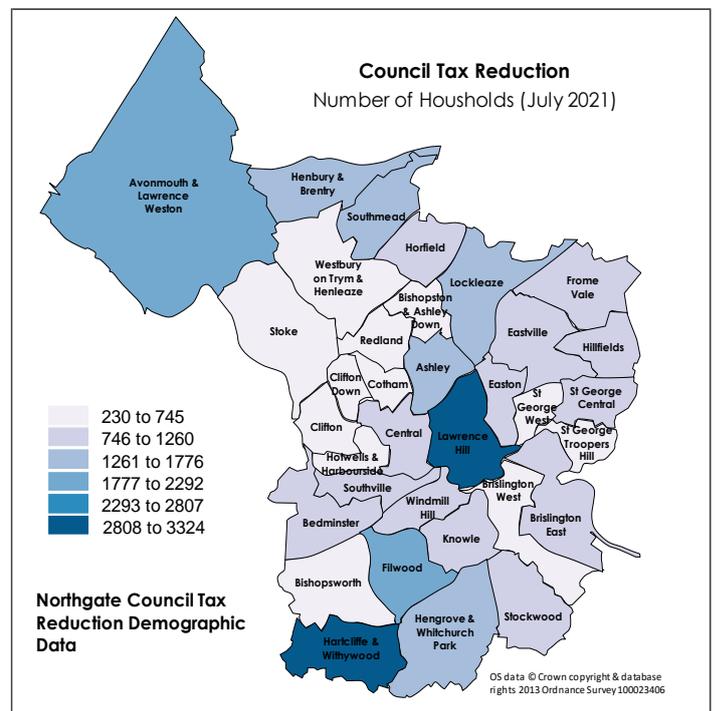
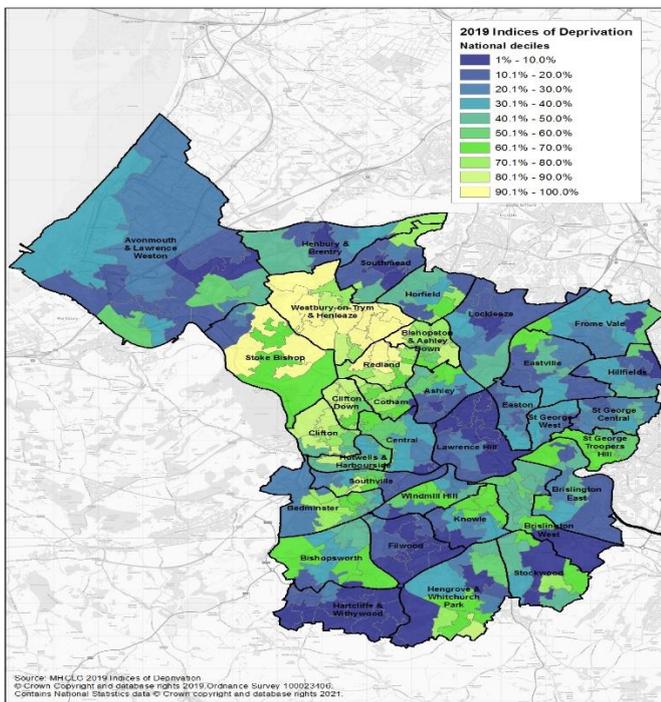
The first two maps show the number of households on CTR and those in debt with their Council Tax by ward. These maps have many similarities in those levels of indebtedness and where there is high take up of CTR, e.g. Lawrence Hill, Hartcliffe and Withywood, Avonmouth and Lawrence Weston, and Ashley.



Similarly, the number of households on CTR is compared to areas of deprivation by ward to show there is a correlation between the two and that CTR awards are going to those households and areas most in need.

This approach covers the entire caseload as opposed to a small sample checking, which may not be of statistical significance.

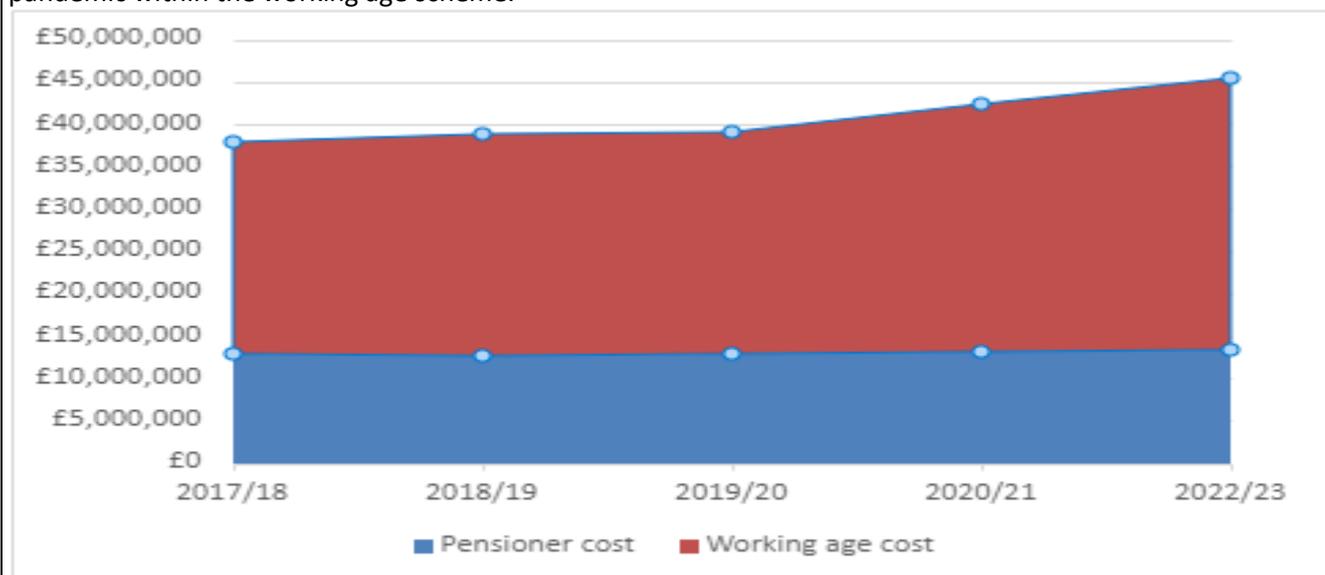
The maps show that CTR awards are greater in areas of high deprivation e.g. Lawrence Hill, Hartcliffe and Withywood, Avonmouth and Lawrence Weston, Ashley, Filwood, Lockleaze, Southmead and Brislington East.



### Bristol's current and projected CTR scheme costs and caseload

A summary of Bristol's CTR scheme costs and caseload since 2017 is below. This shows those attributed to the working and pension age schemes.

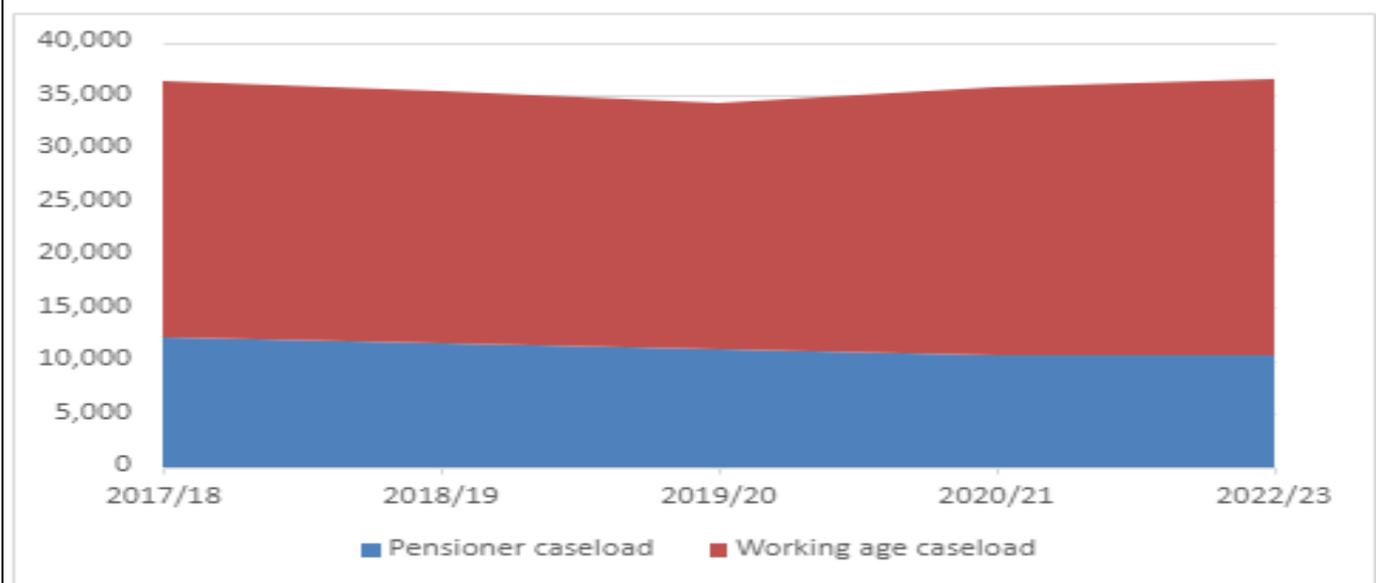
The first graph shows the actual costs from 2017/18 to 2019/20 and predicted costs for 2022/23. This highlights a slight increase each year, mainly because of annual increases in Council Tax, the application of the Adult Social Care precept and any increases made by the precepting authorities (Avon and Somerset Police and Crime Commissioner and Avon Fire Authority). The large increase in 2020/21 is almost exclusively due to economic impact of the COVID pandemic within the working age scheme.



Scheme costs for 2022/23 are estimated to be £45.6m. This is based on an increase in Council Tax of 1.99% (and in line with MTFP) and there being a static pension age and a 2.5% increase in working age caseload. Note this against both a static caseload for both working and pension age caseload in the MTFP and predicted cost of £46.1m. The working age costs would be £32.2m and for pensioners £13.4m. (All costings are net of the additional £985k to be awarded to working age CTR claimants via the hardship fund and met in full by MHCLG grants).

These estimates are broadly in line with recent (March 2021) Office for Budgetary Responsibility (OBR) estimates on working age benefits caseloads for 2022/23, showing an increase of around 2.3%. In addition, there is national economic and unemployment data which would suggest there is a slowing down in the increase of unemployment but still in excess of 2021/22 levels. More localised estimates for 2022/23 are difficult to extract.

The second graph shows the actual caseload from 2017/18 to 2019/20 and predicted caseload for 2022/23. This highlights a general decrease in caseload from 2017/18 to 2019/20 and then a large increase in 2020/21, due to economic impact of the COVID pandemic in the working age caseload and offset, in part, by a reduction in the pension age caseload. For the first 3 months in 2021/22 the pension age caseload has broadly flatlined but there continues to be a small increase in working age caseload. The estimate for 2022/23 is that the working age caseload will further increase slightly, and pensioner caseload remain static.



Due to the nature of predicting caseload and scheme costs in to 2022/23, sensitivity ranges have been included below.

### Sensitivity allowances

Costings estimates for 2022/23, based on a 1.99% increase in council tax and the predicted caseloads above, vary between £47m and £42.5m if there was an overall increase or decrease in caseload of +/- 5%, with these costs having to meet by the general fund and any scheme being unable to be changed mid-year. In addition, Pre COVID and static caseloads have been modelled. All of these are detailed as below.

1.99%	Pre COVID caseload	Static caseload	Predicted caseload*	Increase in caseload*		Decrease in caseload*	
				2.5%	5%	2.5%	5%
<b>Pension Age</b>	£13,252,457	£13,361,098	<b>£13,361,098</b>	£13,695,126	£14,029,153	£13,027,071	£12,693,043
<b>Working Age</b>	£26,236,778	£31,401,537	<b>£32,186,575</b>	£32,186,575	£32,971,614	£30,616,499	£29,831,460
<b>Total</b>	<b>£39,489,235</b>	<b>£44,762,636</b>	<b>£45,547,673</b>	<b>£45,881,702</b>	<b>£47,000,768</b>	<b>£43,643,570</b>	<b>£42,524,504</b>

These have also been replicated for Council Tax Increases of 2.99%, 3.99% and 4.99% as below.

				Increase in caseload*		Decrease in caseload*	
2.99%	Pre COVID caseload	Static caseload	Predicted caseload*	2.5%	5%	2.5%	5%
Pension Age	£13,382,395	£13,494,708	£13,494,708	£13,832,075	£14,169,443	£13,157,340	£12,819,972
Working Age	£27,021,256	£31,715,552	£32,508,440	£32,508,440	£33,321,151	£30,883,018	£30,129,775
<b>Total</b>	<b>£40,403,651</b>	<b>£45,210,260</b>	<b>£46,003,148</b>	<b>£46,340,515</b>	<b>£47,490,594</b>	<b>£44,040,358</b>	<b>£42,949,747</b>
				Increase in caseload*		Decrease in caseload*	
3.99%	Pre COVID caseload	Static caseload	Predicted caseload*	2.5%	5%	2.5%	5%
Pension Age	£13,512,334	£13,623,106	£13,623,106	£13,963,684	£14,304,262	£13,282,529	£12,941,951
Working Age	£27,283,624	£32,017,314	£32,817,747	£32,817,747	£33,618,180	£31,216,881	£30,416,448
<b>Total</b>	<b>£40,795,958</b>	<b>£45,640,421</b>	<b>£46,440,854</b>	<b>£46,781,431</b>	<b>£47,922,442</b>	<b>£44,499,410</b>	<b>£43,358,400</b>
				Increase in caseload*		Decrease in caseload*	
4.99%	Pre COVID caseload	Static caseload	Predicted caseload*	2.5%	5%	2.5%	5%
Pension Age	£13,642,273	£13,754,110	£13,754,110	£14,097,963	£14,441,816	£13,410,258	£13,066,405
Working Age	£27,545,992	£32,325,202	£33,133,332	£33,133,332	£33,941,462	£31,517,072	£30,708,942
<b>Total</b>	<b>£41,188,265</b>	<b>£46,079,313</b>	<b>£46,887,443</b>	<b>£47,231,296</b>	<b>£48,383,279</b>	<b>£44,927,330</b>	<b>£43,775,347</b>

### Recommendation

The recommendation for 2022/23 is to keep Bristol's CTR scheme as is.

### Cabinet Member / Officer Recommendations:

That Cabinet

1. Approves the Council Tax Reduction Scheme 2022/23.

### Corporate Strategy alignment:

The current CTR scheme aligns to the corporate strategy in which the vision is for Bristol to be a City:-

1. In which everyone benefits from the city's success and no-one is left behind.
2. Where people have access to decent jobs and to affordable homes.
3. In which services and opportunities are accessible.
4. Where life chances and health are not determined by wealth and background.

This is through providing support to households who are on a low income, so that levels of poverty are reduced with the benefits to health and opportunities that this brings.

### City Benefits:

Current levels of support protect households on a low income who have been impacted by the COVID pandemic, as well as by various previous freezes and changes to benefit and tax credits and to those who have suffered a loss of income as a result of the current economic circumstances.

### Consultation Details:

None at present or unless the scheme is to be changed.

### Background Documents:

Bristol City Council's CTR scheme for 2021/22

[www.bristol.gov.uk/benefits-financial-help/bristols-local-council-tax-reduction-scheme](http://www.bristol.gov.uk/benefits-financial-help/bristols-local-council-tax-reduction-scheme)

Cabinet paper and approval of Bristol City Council's CTR scheme for 2021/22

[Council Tax Reduction 2021 22 Report Cabinet 14 07 2020 Final.pdf \(bristol.gov.uk\)](#)

Resources Scrutiny Commission paper of Bristol City Council's CTR scheme for 2021/22

[Council Tax Reduction Scheme Report.pdf \(bristol.gov.uk\)](#)

Revenue Cost	£NA	Source of Revenue Funding	NA
Capital Cost	£ NA	Source of Capital Funding	NA
One off cost <input type="checkbox"/>	Ongoing cost <input type="checkbox"/>	Saving Proposal <input type="checkbox"/>	Income generation proposal <input type="checkbox"/>

**Required information to be completed by Financial/Legal/ICT/ HR partners:**

**1. Finance Advice:** This report requests a decision from Cabinet as to whether to maintain the CTR scheme 'as is' for 22/23 (and commence review in time for 23/24) or whether to review and possibly alter the scheme in time for 22/23.

The Benefits Service latest planning model includes the following key assumptions for 22/23 –

- That there is a 1.99% increase in Council Tax rate from 21/22 to 22/23
- That there is a +2.5% change in working age caseload and no move in pension age caseload.

So that total costs (excl. Hardship funding) would increase by £3.3m (7.8%) from £42.3m in 21/22 to £45.6m in 22/23.

Against this, the last MTFP as prepared in Q3 2021/22 assumed -

- That there would similarly be a 1.99% increase in Council Tax rate from 21/22 to 22/23
- But that there would be no move in either working age caseload or pension age caseload

So that for 22/23 total costs were planned per the MTFP to be £45.1m for 22/23.

Consequently, allowing for BCC continuing to hold an 85% precept in the overall scheme cost, this report's proposal indicates a £0.5m pressure.

Sensitivity analysis on these latest planned caseload assumptions shows that costs for 2022/23 could vary between £42.5m and £47m, a £4.5m range, if there was an overall decrease or increase in caseload of +/- 5%.

Any further increase in Council Tax, assumed at 1.99%, would incur additional pressure with +1% point in Council Tax equating to +£0.5m pressure (before changes in caseloads).

**Finance Business Partner:** Jemma Prince, Finance Business Partner, 11th October 2021

**2. Legal Advice:** Section 13A of the Local Government Finance Act requires each billing authority to have a scheme specifying the reductions to apply to amounts of council tax payable by people whom the authority considers are in financial need. Schedule 1A of the Act requires each billing authority to consider whether to revise its scheme or to replace it with another scheme every financial year.

**Legal Team Leader:** Sarah Sharland. Legal Team Leader 21 October 2021

**3. Implications on IT:** No anticipated impact on IT Services

**IT Team Leader:** Simon Oliver, 13<sup>th</sup> October 2021

**4. HR Advice:** There are no HR implications of continuing the current scheme as is. There would be additional staffing costs to manage the implementation of a changed scheme.

**HR Partner:** James Brereton (HR Business Partner), 13<sup>th</sup> October 2021

EDM Sign-off	Mike Jackson	8 September 2021
Cabinet Member sign-off	Craig Cheney	8 September 2021
For Key Decisions - Mayor's Office sign-off	Mayor's Office	4 October 2021

Appendix A – Further essential background / detail on the proposal	NO
Appendix B – Details of consultation carried out - internal and external	NO
Appendix C – Summary of any engagement with scrutiny	NO

<b>Appendix D – Risk assessment</b>	<b>YES</b>
<b>Appendix E – Equalities screening / impact assessment of proposal</b>	<b>YES</b>
<b>Appendix F – Eco-impact screening/ impact assessment of proposal</b>	<b>YES</b>
<b>Appendix G – Financial Advice</b>	<b>NO</b>
<b>Appendix H – Legal Advice</b>	<b>NO</b>
<b>Appendix I – Exempt Information</b>	<b>NO</b>
<b>Appendix J – HR advice</b>	<b>NO</b>
<b>Appendix K – ICT</b>	<b>NO</b>
<b>Appendix L – Procurement</b>	<b>NO</b>



# Appendix E - Equality Impact Assessment



Title: Council Tax Reduction scheme for 2022/23	
<input checked="" type="checkbox"/> Policy <input type="checkbox"/> Strategy <input type="checkbox"/> Function <input type="checkbox"/> Service <input type="checkbox"/> Other [please state]	<input type="checkbox"/> New <input checked="" type="checkbox"/> Already exists / review <input type="checkbox"/> Changing
Directorate: Finance	Lead Officer name: Denise Murray
Service Area: Benefits Service	Lead Officer role: Service Director – Finance

## Step 1: What do we want to do?

The purpose of an Equality Impact Assessment is to assist decision makers in understanding the impact of proposals as part of their duties under the Equality Act 2010. Detailed guidance to support completion can be found here [Equality Impact Assessments \(EqIA\) \(sharepoint.com\)](#). This assessment should be started at the beginning of the process by someone with a good knowledge of the proposal and service area, and sufficient influence over the proposal. It is good practice to take a team approach to completing the equality impact assessment. Please contact the [Equality and Inclusion Team](#) early for advice and feedback.

### 1. What are the aims and objectives/purpose of this proposal?

Briefly explain the purpose of the proposal and why it is needed. Describe who it is aimed at and the intended aims / outcomes. Where known also summarise the key actions you plan to undertake. Please use [plain English](#), avoiding jargon and acronyms. Equality Impact Assessments are viewed by a wide range of people including decision-makers and the wider public. Council Tax Reduction (CTR) is a means-tested discount that provides support with council tax costs to households who have a low income across Bristol.

The Local Government Finance Act 1992, requires each billing authority to make a scheme stipulating reductions in the council tax payable by those it considers are in financial need or by those within classes of people it considers are, in general, in financial need.

For those of pension age the amount of CTR support is calculated with reference to nationally prescribed regulations.

It is proposed that the current scheme is maintained for the financial year 2022/23 to continue to protect households who have a low income at a time of high financial uncertainty.

### 2. Who will the proposal have the potential to affect?

<input type="checkbox"/> Bristol City Council workforce	<input checked="" type="checkbox"/> Service users	<input type="checkbox"/> The wider community
<input type="checkbox"/> Commissioned services	<input type="checkbox"/> City partners / Stakeholder organisations	
Additional comments:		

### 3. Will the proposal have an equality impact?

Could the proposal affect access levels of representation or participation in a service, or does it have the potential to change e.g. quality of life: health, education, or standard of living etc.?

If 'No' explain why you are sure there will be no equality impact, then skip steps 2-4 and request review by Equality and Inclusion Team.

If 'Yes' complete the rest of this assessment, or if you plan to complete the assessment at a later stage please state this clearly here and request review by the Equality and Inclusion Team.

Yes  No [please select]

The proposal is to continue with current levels of support to households who are on a low income so will not affect service users or staff. Previous reviews of the scheme have already had Equalities Team consideration

## Step 2: What information do we have?

### 2.1 What data or evidence is there which tells us who is, or could be affected?

Please use this section to demonstrate an understanding of who could be affected by the proposal. Include general population data where appropriate, and information about people who will be affected with particular reference to protected and other relevant characteristics: <https://www.bristol.gov.uk/people-communities/measuring-equalities-success>

Use one row for each evidence source and say which characteristic(s) it relates to. You can include a mix of qualitative and quantitative data e.g. from national or local research, available data or previous consultations and engagement activities.

Outline whether there is any over or under representation of equality groups within relevant services - don't forget to benchmark to the local population where appropriate. Links to available data and reports are here [Data, statistics and intelligence \(sharepoint.com\)](#). See also: [Bristol Open Data \(Quality of Life, Census etc.\)](#); [Joint Strategic Needs Assessment \(JSNA\)](#); [Ward Statistical Profiles](#).

For workforce / management of change proposals you will need to look at the diversity of the affected teams using available evidence such as [HR Analytics: Power BI Reports \(sharepoint.com\)](#) which shows the diversity profile of council teams and service areas. Identify any over or under-representation compared with Bristol economically active citizens for different characteristics. Additional sources of useful workforce evidence include the [Employee Staff Survey Report](#) and [Stress Risk Assessment Form](#)

Data / Evidence Source [Include a reference where known]	Summary of what this tells us

<b>Additional comments:</b>	

**2.2 Do you currently monitor relevant activity by the following protected characteristics?**

<input type="checkbox"/> Age	<input type="checkbox"/> Disability	<input type="checkbox"/> Gender Reassignment
<input type="checkbox"/> Marriage and Civil Partnership	<input type="checkbox"/> Pregnancy/Maternity	<input type="checkbox"/> Race
<input type="checkbox"/> Religion or Belief	<input type="checkbox"/> Sex	<input type="checkbox"/> Sexual Orientation

**2.3 Are there any gaps in the evidence base?**

Where there are gaps in the evidence, or you don't have enough information about some equality groups, include an equality action to find out in section 4.2 below. This doesn't mean that you can't complete the assessment without the information, but you need to follow up the action and if necessary, review the assessment later. If you are unable to fill in the gaps, then state this clearly with a justification.

For workforce related proposals all relevant characteristics may not be included in HR diversity reporting (e.g. pregnancy/maternity). For smaller teams diversity data may be redacted. A high proportion of not known/not disclosed may require an action to address under-reporting.

**2.4 How have you involved communities and groups that could be affected?**

You will nearly always need to involve and consult with internal and external stakeholders during your assessment. The extent of the engagement will depend on the nature of the proposal or change. This should usually include individuals and groups representing different relevant protected characteristics. Please include details of any completed engagement and consultation and how representative this had been of Bristol's diverse communities. See <https://www.bristol.gov.uk/people-communities/equalities-groups>.

Include the main findings of any engagement and consultation in Section 2.1 above.

If you are managing a workforce change process or restructure please refer to [Managing change or restructure \(sharepoint.com\)](#) for advice on consulting with employees etc. Relevant stakeholders for engagement about workforce changes may include e.g. staff-led groups and trades unions as well as affected staff.

**2.5 How will engagement with stakeholders continue?**

Explain how you will continue to engage with stakeholders throughout the course of planning and delivery. Please describe where more engagement and consultation is required and set out how you intend to undertake it. Include any targeted work to seek the views of under-represented groups. If you do not intend to undertake it, please set out your justification. You can ask the Equality and Inclusion Team for help in targeting particular groups.

**Step 3: Who might the proposal impact?**

Analysis of impacts must be rigorous. Please demonstrate your analysis of any impacts of the proposal in this section, referring to evidence you have gathered above and the characteristics protected by the Equality Act 2010. Also include details of existing issues for particular groups that you are aware of and are seeking to address or mitigate through this proposal. See detailed guidance documents for advice on identifying potential impacts etc. [Equality Impact Assessments \(EqIA\) \(sharepoint.com\)](#)

### 3.1 Does the proposal have any potentially adverse impacts on people based on their protected or other relevant characteristics?

Consider sub-categories (different kinds of disability, ethnic background etc.) and how people with combined characteristics (e.g. young women) might have particular needs or experience particular kinds of disadvantage.

Where mitigations indicate a follow-on action, include this in the 'Action Plan' Section 4.2 below.

<b>GENERAL COMMENTS</b> (highlight any potential issues that might impact all or many groups)	
<b>PROTECTED CHARACTERISTICS</b>	
<b>Age: Young People</b>	Does your analysis indicate a disproportionate impact? Yes <input type="checkbox"/> No <input type="checkbox"/>
Potential impacts:	
Mitigations:	
<b>Age: Older People</b>	Does your analysis indicate a disproportionate impact? Yes <input type="checkbox"/> No <input type="checkbox"/>
Potential impacts:	
Mitigations:	
<b>Disability</b>	Does your analysis indicate a disproportionate impact? Yes <input type="checkbox"/> No <input type="checkbox"/>
Potential impacts:	
Mitigations:	
<b>Sex</b>	Does your analysis indicate a disproportionate impact? Yes <input type="checkbox"/> No <input type="checkbox"/>
Potential impacts:	
Mitigations:	
<b>Sexual orientation</b>	Does your analysis indicate a disproportionate impact? Yes <input type="checkbox"/> No <input type="checkbox"/>
Potential impacts:	
Mitigations:	
<b>Pregnancy / Maternity</b>	Does your analysis indicate a disproportionate impact? Yes <input type="checkbox"/> No <input type="checkbox"/>
Potential impacts:	
Mitigations:	
<b>Gender reassignment</b>	Does your analysis indicate a disproportionate impact? Yes <input type="checkbox"/> No <input type="checkbox"/>
Potential impacts:	
Mitigations:	
<b>Race</b>	Does your analysis indicate a disproportionate impact? Yes <input type="checkbox"/> No <input type="checkbox"/>

Potential impacts:	
Mitigations:	
<b>Religion or Belief</b>	Does your analysis indicate a disproportionate impact? Yes <input type="checkbox"/> No <input type="checkbox"/>
Potential impacts:	
Mitigations:	
<b>Marriage &amp; civil partnership</b>	Does your analysis indicate a disproportionate impact? Yes <input type="checkbox"/> No <input type="checkbox"/>
Potential impacts:	
Mitigations:	
<b>OTHER RELEVANT CHARACTERISTICS</b>	
<b>Socio-Economic (deprivation)</b>	Does your analysis indicate a disproportionate impact? Yes <input type="checkbox"/> No <input type="checkbox"/>
Potential impacts:	
Mitigations:	
<b>Carers</b>	Does your analysis indicate a disproportionate impact? Yes <input type="checkbox"/> No <input type="checkbox"/>
Potential impacts:	
Mitigations:	
<b>Other groups</b> [Please add additional rows below to detail the impact for other relevant groups as appropriate e.g. Asylums and Refugees; Looked after Children / Care Leavers; Homelessness]	
Potential impacts:	
Mitigations:	

### 3.2 Does the proposal create any benefits for people based on their protected or other relevant characteristics?

Outline any potential benefits of the proposal and how they can be maximised. Identify how the proposal will support our Public Sector Equality Duty to:

- Eliminate unlawful discrimination for a protected group
- Advance equality of opportunity between people who share a protected characteristic and those who don't
- Foster good relations between people who share a protected characteristic and those who don't

## Step 4: Impact

### 1.1 How has the equality impact assessment informed or changed the proposal?

What are the main conclusions of this assessment? Use this section to provide an overview of your findings. This summary can be included in decision pathway reports etc.

If you have identified any significant negative impacts which cannot be mitigated, provide a justification showing how the proposal is proportionate, necessary, and appropriate despite this.

<b>Summary of significant negative impacts and how they can be mitigated or justified:</b>
<b>Summary of positive impacts / opportunities to promote the Public Sector Equality Duty:</b>

## 4.2 Action Plan

Use this section to set out any actions you have identified to improve data, mitigate issues, or maximise opportunities etc. If an action is to meet the needs of a particular protected group please specify this.

Improvement / action required	Responsible Officer	Timescale

## 1.2 How will the impact of your proposal and actions be measured?

How will you know if you have been successful? Once the activity has been implemented this equality impact assessment should be periodically reviewed to make sure your changes have been effective your approach is still appropriate.

### Step 5: Review

The Equality and Inclusion Team need at least five working days to comment and feedback on your EqIA. EqIAs should only be marked as reviewed when they provide sufficient information for decision-makers on the equalities impact of the proposal. Please seek feedback and review from the Equality and Inclusion Team before requesting sign off from your Director<sup>1</sup>.

<b>Equality and Inclusion Team Review:</b> Reviewed by Equality and Inclusion team	<b>Director Sign-Off:</b>
Date: 21/4/2021	Date:

## Appendix F - Eco Impact Checklist

<b>Title of report: Council Tax Reduction scheme for 2022/23</b>
<b>Report author: Denise Murray</b>
<b>Anticipated date of key decision</b>

**Summary of proposals:** Council Tax Reduction (CTR) is a means-tested discount that provides support with council tax costs to households who have a low income across Bristol.

The Local Government Finance Act 1992, requires each billing authority to make a scheme stipulating reductions in the council tax payable by those it considers are in financial need or by those within classes of people it considers are, in general, in financial need.

For those of pension age the amount of CTR support is calculated with reference to nationally prescribed regulations.

It is proposed that the current scheme is maintained for the financial year 2022/23 to continue to protect households who have a low income at a time of high financial uncertainty.

Will the proposal impact on...	Yes/No	+ive or -ive	If Yes...	
			Briefly describe impact	Briefly describe Mitigation measures
Emission of Climate Changing Gases?	No			
Bristol's resilience to the effects of climate change?	No			
Consumption of non-renewable resources?	No			
Production, recycling or disposal of waste	No			
The appearance of the city?	No			
Pollution to land, water, or air?	No			
Wildlife and habitats?	No			

**Consulted with:** N/A

### **Summary of impacts and Mitigation - to go into the main Cabinet/ Council Report**

None expected

**Checklist completed by:**

Name:	Ian McIntyre
Dept.:	Benefits Service
Extension:	0117 352 6514
Date:	21 <sup>st</sup> April 2021
Verified by Environmental Performance Team	Giles Liddell, Project Manager - Environmental