

Appendix A – Initial Equality Impact Assessment

SUMMARY RAG RATING

The outcome of this EIA has been assessed to be:	To be established
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SECTION 1:

Title	Review of Council Tax Support Scheme for 2025/26
What are you analysing? <ul style="list-style-type: none"> • What is the policy/project/activity/strategy looking to achieve? • Who is it intended to benefit? Are any specific groups targeted by this decision? • What results are intended? 	<p>The proposal is to obtain permission to consult on changes to the Council’s working age Council Tax Support scheme (CTS). Legislation requires the Council to annually review its scheme to decide whether or not to make changes.</p> <p>Slough is facing extreme financial pressures, and the CTS scheme for working age claimants is a discretionary scheme. As such, following consideration of a variety of options, the proposal is to consult on an option to reduce the scheme’s gross expenditure by £2.306m a year from 1 April 2025. Due to 17% of the savings being passed onto preceptors, this would result in a saving of £1.914m for the Council. To mitigate the impact a hardship fund will be created in 2025/26 as a one-off mitigation to support claimants who may experience financial hardship. It is proposed that £0.175m of the gross saving will be used to fund this in year one. The net saving before any allowance for non-collection would be £1.739m.</p> <p>This EQIA is to support the Cabinet report which asks for authority to consult on proposals to make changes to the CTS scheme that would enable these savings to be achieved. It is based on one potential option and reviewed impacts of what is known pre consultation. It is important to note that while the EQIA seeks to identify potential impacts for households affected by these proposals, the Cabinet report is only seeking permission to consult at this stage and is not approving any changes to the scheme.</p> <p>There are currently 6,504 working age households in receipt of CTS, and the proposal that we are seeking approval to consult on will see all these households CTS reduce in 2025/26.</p> <p>The Council does not hold full data in respect of all the protected characteristics for households in receipt of CTS. The consultation will therefore also ask stakeholders what they believe the potential impacts of the proposed changes will be, with particular focus on those characteristics where data is not available. This information along with updated caseload data post consultation will be reviewed as part of the EQIA to</p>

	<p>support the Cabinet report if a decision to change the CTS scheme is to be taken to Cabinet and then on to Council in January 2025, for approval.</p> <p>State pension age only households are covered by a prescribed national scheme and are therefore not included as part of this proposal. It will only be working age claim households who are impacted, although these households may have pensioners in them either as non-dependants or as mixed age couples.</p> <p>Slough's current CTS scheme awards a maximum reduction for working age households that are not working of 100%. This is the only scheme across Berkshire to offer this amount of reduction.</p>
<p>Details of the lead person completing the screening/EIA</p>	<p>(i) Full Name: Andy Jeffs (ii) Position: Director of Revenues and Welfare Services (iii) Service Area: Finance and Commercial (iv) Email Contact Details: andy.jeffs@slough.gov.uk (v) Date: 31/10/2024</p>
<p>Date sent to Finance</p>	<p>01/11/2024</p>
<p>Version number and date of update</p>	<p>1</p>

SECTION 2:

<p>2.1</p>	<p>Please provide an overview of who uses/will use your service or facility and identify who are likely to be impacted by the proposal</p> <ul style="list-style-type: none"> <i>If you do not formally collect data about a particular group then use the results of local surveys or consultations, census data, national trends or anecdotal evidence (indicate where this is the case). Please attempt to complete all boxes.</i> <i>Consider whether there is a need to consult stakeholders and the public, including members of protected groups, in order to gather information on potential impacts of the proposal</i> 																										
	<table border="1"> <thead> <tr> <th data-bbox="507 595 874 734">Equality Characteristic</th> <th data-bbox="879 595 1190 734">Current or expected make up of service users</th> <th data-bbox="1195 595 1506 734">Over-represented or Under-represented relative to overall size in local population?</th> </tr> </thead> <tbody> <tr> <td data-bbox="507 741 874 913">Sex</td> <td data-bbox="879 741 1190 913">The population of Slough is 158,500, with 80,005 females (50.5%) and 78,495 males (49.5%)</td> <td data-bbox="1195 741 1506 913">There is no available data to indicate this</td> </tr> <tr> <td data-bbox="507 920 874 1133">Ethnicity</td> <td data-bbox="879 920 1190 1133">Slough's ethnic groups are 74,093 Asian, 57,134 White, 11,992 black, 7,144 other, 6,311 mixed, and 1,826 Arab</td> <td data-bbox="1195 920 1506 1133">There is no available data to indicate this</td> </tr> <tr> <td data-bbox="507 1140 874 1451">Disability</td> <td data-bbox="879 1140 1190 1451">The total Disabled population in Slough is 17,975 or 11.3%, of which, 7,880 or 5% have day-to day activities limited a lot, and 10,095 or 6.4% have day-to-day activities limited a little</td> <td data-bbox="1195 1140 1506 1451">There is no available data to indicate this</td> </tr> <tr> <td data-bbox="507 1458 874 1563">Sexual orientation</td> <td data-bbox="879 1458 1190 1563">1.9% of Slough's population identified as an LGB+ orientation</td> <td data-bbox="1195 1458 1506 1563">There is no available data to indicate this</td> </tr> <tr> <td data-bbox="507 1570 874 1704">Age</td> <td data-bbox="879 1570 1190 1704">25% of Slough's residents are aged 0-15, 64% are 16-64, and 9.7% are 65 or over</td> <td data-bbox="1195 1570 1506 1704">Working age adults are more impacted than pension age adults.</td> </tr> <tr> <td data-bbox="507 1711 874 1957">Religion or belief</td> <td data-bbox="879 1711 1190 1957">Slough has 50,664 Christian, 46,661 Muslim, 20,726 no religion, 17,985 Sikh, 12,343 Hindu, and 8,544 who did not answer</td> <td data-bbox="1195 1711 1506 1957">There is no available data to indicate this</td> </tr> <tr> <td data-bbox="507 1964 874 2040">Gender Identity</td> <td data-bbox="879 1964 1190 2040">0.9% identify as a different gender to</td> <td data-bbox="1195 1964 1506 2040">There is no available data to indicate this</td> </tr> </tbody> </table>			Equality Characteristic	Current or expected make up of service users	Over-represented or Under-represented relative to overall size in local population?	Sex	The population of Slough is 158,500, with 80,005 females (50.5%) and 78,495 males (49.5%)	There is no available data to indicate this	Ethnicity	Slough's ethnic groups are 74,093 Asian, 57,134 White, 11,992 black, 7,144 other, 6,311 mixed, and 1,826 Arab	There is no available data to indicate this	Disability	The total Disabled population in Slough is 17,975 or 11.3%, of which, 7,880 or 5% have day-to day activities limited a lot, and 10,095 or 6.4% have day-to-day activities limited a little	There is no available data to indicate this	Sexual orientation	1.9% of Slough's population identified as an LGB+ orientation	There is no available data to indicate this	Age	25% of Slough's residents are aged 0-15, 64% are 16-64, and 9.7% are 65 or over	Working age adults are more impacted than pension age adults.	Religion or belief	Slough has 50,664 Christian, 46,661 Muslim, 20,726 no religion, 17,985 Sikh, 12,343 Hindu, and 8,544 who did not answer	There is no available data to indicate this	Gender Identity	0.9% identify as a different gender to	There is no available data to indicate this
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		their sex registered at birth			
	Pregnancy/Maternity	Data not available.	There is no available data to indicate this		
<p>2.2 Are there any groups with protected characteristic that are overrepresented in the monitoring information relative to their size of the population? If so, this could indicate that the proposal may have a disproportionate impact on this group even if it is a universal service.</p>	<p>The Council's Council Tax Support scheme (CTS) consists of two parts. The first part makes provision for non-working age claimants which is prescribed on a national basis and cannot be amended by local authorities. The second part of the scheme makes provision for working-age claimants which the Council do have discretion on.</p> <p>The Council is proposing to amend its current scheme to provide less support the claimants who are not working and on the lowest working incomes.</p> <p>All working age claimants due to the proposed changes in the scheme will have to pay more in Council Tax. In mitigation the Council proposes:</p> <ul style="list-style-type: none"> • A hardship fund to provide additional financial assistance to households who experience extreme financial difficulty and are unable to pay their full Council Tax charge • Look to utilise an element of the Tranche 7 Household Support Fund for 2025/26 to support those impacted by this proposal • Provide welfare advice to assist households in managing their finances e.g., through a benefit check 				
<p>2.3 Are there any groups with protected characteristics that are underrepresented in the monitoring information relative to their size of the population? If so, this could indicate that the service may not be accessible to all groups or there may be some form of direct or indirect discrimination occurring.</p>	<p>There is no currently available data to indicate this, and we will test this via consultation and use national data.</p>				
2.4	Does the project, policy or proposal have the potential to disproportionately impact on people with a protected characteristic? If so, is the impact positive or negative?				
		None	Positive	Negative	Not sure
	Men or women				
	People of a particular race or ethnicity (including refugees, asylum seekers, migrants and gypsies and travellers)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Disabled ¹ people (consider different types of physical, learning or mental disabilities)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	People of particular sexual orientation/s	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	People in particular age groups (consider in particular children, under 21s and over 65s)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	People who are intending to undergo, are undergoing or have undergone a process or part of a process of gender reassignment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Impact due to pregnancy/ maternity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	People of particular faiths and beliefs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	People on low incomes*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<p>*People with in some equality groups are more likely to be on low incomes (e.g. single parents (mainly women), people with disabilities, some ethnic minority groups etc). This is especially important when you are looking at fees, charges and access to services.</p>					
2.5	Based on your responses, should a full, detailed EIA be carried out on the project, policy or proposal				
	Yes <input checked="" type="checkbox"/>				
2.6	Provide brief reasons on how you have come to this decision?				
	The modelling as shown that 6,504 non-working age households will be impacted by the proposed changes to the scheme.				

If the answer in 2.5 above is “No” then sections 3 and 4 are not required to be completed.

¹ Disability discrimination is different from other types of discrimination since it includes the duty to make reasonable adjustments.

SECTION 3: ASSESSING THE IMPACT

In order to be able to identify ways to mitigate any potential impact it is essential that we know what those potential impacts might be. Using the evidence gathered in section 2, explain what the potential impact of your proposal might be on the groups you have identified. You may wish to further supplement the evidence you have gathered using the table below in order to properly consider the impact.

Protected Group		Positive impact?			Negative impact? If so, please specify the nature and extent of that impact	No specific impact	If the impact is negative how can it be mitigated? Please specify any mitigation measures and how and when they will be implemented	What , if any, are the cumulative effects of this decision when viewed in the context of other Council decisions and their equality impacts
		Eliminate discrimination	Advance equality	Good relations				
Gender	Men						The population of Slough is 158,500, with 78,495 males (49.5%) There is no available data to indicate this	There is no current evidence to show that this will impact men more than women or vice versa.
	Women						The population of Slough is 158,500, with 80,005 females (50.5%) There is no available data to indicate this	There is no current evidence to show that this will impact men more than women or vice versa.
Race	White						57,134 White There is no available data to indicate this	There is no available data to indicate this
	Mixed/Multiple ethnic groups						6,311 mixed There is no available data to indicate this	There is no available data to indicate this
	Asian/Asian British						74,093 Asian There is no available data to indicate this	There is no available data to indicate this

	Black/African/Caribbean/ Black British						11,992 black There is no available data to indicate this	There is no available data to indicate this
	Gypsies / travellers						Not known There is no available data to indicate this	There is no available data to indicate this
	Other ethnic group						7,144 other There is no available data to indicate this	There is no available data to indicate this
Disability	Physical						The total Disabled population in Slough is 17,975 or 11.3%, of which, 7,880 or 5% have day-to day activities limited a lot, and 10,095 or 6.4% have day-to-day activities limited a little	There is no available data to indicate this
	Sensory						Data not available	
	Learning Difficulties						Data not available	
	Learning Disabilities						Data not available	
	Mental Health						Data not available	

Protected Group		Positive impact?			Negative impact?	No specific impact	What will the impact be? If the impact is negative how can it be mitigated? (action)	What are the cumulative effects
		Eliminate discrimination	Advance equality	Good relations				
Sexual Orientation	Lesbian, gay men, bisexual						1.9% of Slough's population identified as an LGB+ orientation	There is no available data to indicate this
Age	Pension age people				No		<p>The impact of the proposed change will not affect pension age people..</p> <p>The government have recognised that low-income pensioners cannot be expected to increase their income through paid work and therefore are protected from any reduction in CTS.</p>	Pension age people will not be affected.
	Working age people				Yes		The proposed change will impact all working age people currently in receipt of CTS or who will apply in the future	All working age households in receipt of CTSS and any new applicants will be worse off.
	Younger people (16-25)				Yes		There may be an adverse effect on those under 25 as they	All working age households in receipt of CTSS and any new

							receive reduced amounts of benefit based on age. This should not impact many people. Care leavers are exempt from Council Tax.	applicants will be worse off.
	Children (under 16)				Yes		Children of low-income families may also be adversely affected if their parent(s) have to find additional money to cover a reduced CTSS amount.	All working age households in receipt of CTSS and any new applicants will be worse off.
Gender Reassignment							0.9% identify as a different gender to their sex registered at birth	There is no available data to indicate this
Impact due to pregnancy/maternity							Data not available.	There is no available data to indicate this
Groups with particular faiths and beliefs							Slough has 50,664 Christian, 46,661 Muslim, 20,726 no religion, 17,985 Sikh, 12,343 Hindu, and 8,544 who did not answer	There is no available data to indicate this
People on low incomes					Yes		Our modelling indicates 6,504 households will receive less in CTSS in 2025/26.	Those households that are not working will need to contribute an average of £9 per week towards their Council Tax. Those who are working will contribute an average of £5.37 per week.

SECTION 4: INITIAL ACTION PLAN



4.1	<p>Complete the action plan if you need to reduce or remove the negative impacts you have identified, take steps to foster good relations or fill data gaps.</p> <p><i>Please include the action required by your team/unit, groups affected, the intended outcome of your action, resources needed, a lead person responsible for undertaking the action (inc. their department and contact details), the completion date for the action, and the relevant RAG rating: R(ed) – action not initiated, A(mber) – action initiated and in progress, G(reen) – action complete.</i></p> <p>NB. Add any additional rows, if required.</p>						
Action Required	Equality Groups Targeted	Intended outcome	Resources Needed	Name of Lead, Unit & Contact Details	Completion Date (DD/MM/YY)	RAG	
Increase funding in the council tax hardship fund to support those who will have received less support in 2025/26 due to the changes to the scheme	Age, sex, disability, ethnicity	To ensure households on low income are supported.	Additional funding	Andy Jeffs – Finance and Commercial – Revenues and Welfare Services – andy.jeffs@slough.gov.uk	Incorporated into decision on CTSS.	Green	
Look to utilise an element of the Tranche 7 Household Support Fund for 2025/26 to support those impacted by this proposal	Age, sex, disability, ethnicity	To ensure households on low income are supported.	None	Andy Jeffs – Finance and Commercial – Revenues and Welfare Services – andy.jeffs@slough.gov.uk	31/03/2025	Green	
Welfare advice to assist households in managing their finances e.g., through a benefit check.	Age, sex, disability, ethnicity	To ensure households on low income are supported.	None	Andy Jeffs – Finance and Commercial – Revenues and Welfare Services – andy.jeffs@slough.gov.uk	31/03/2025	Green	
Liaison with Slough CAB to establish what scope they have to support affected residents who may require advice and budgeting support. This	Age, sex, disability, ethnicity	To ensure households have access to support and guidance	None	Andy Jeffs – Finance and Commercial – Revenues and Welfare Services – andy.jeffs@slough.gov.uk	31/03/2025	Green	

	should include targeted support for those who may have communication difficulties, including English not being first language or due to disability.						
	Review the Council Tax recovery process for those in receipt of CTSS	Age, sex, disability, ethnicity.	To ensure recovery action and additional costs are minimised	None	Andy Jeffs – Finance and Commercial – Revenues and Welfare Services – andy.jeffs@slough.gov.uk	31/03/2025	Green
	Provide training to Revenues, Benefits and Customer Services on changes to include signposting to other help available	Age, sex, disability, ethnicity.	To ensure residents receive the best service and are aware of additional help	None	Andy Jeffs – Finance and Commercial – Revenues and Welfare Services – andy.jeffs@slough.gov.uk	31/03/2025	Green
	Monitor and review the impact of the changes to the scheme for 2025/26 and diarise a further consultation and review of the CTSS scheme for 2026/27	Age, sex, disability, ethnicity.	To ensure the impact of changes to the scheme are identified and fed into the review for 2026/27	None	Andy Jeffs – Finance and Commercial – Revenues and Welfare Services – andy.jeffs@slough.gov.uk	30/06/2025	Green

Appendix A

Equality Impact Assessment Decision Rating Guide

PLEASE SEE PAGE 1 FOR THE RATING OF THIS PROPOSAL

Decision	Action	Risk
As a result of performing the EIA, there is a risk that a disproportionately negative impact (direct, indirect, unintentional or otherwise) exists to one or more of the nine groups of people who share a protected characteristic under the Equality Act 2010. It is not clear if mitigating actions are possible.	Further advice should be taken	Red 
As a result of performing the EIA, there is a risk that a disproportionately negative impact (as described above) exists to one or more of the nine groups of people who share a protected characteristic under the Equality Act 2010. However, this risk may be removed or reduced by implementing mitigating actions.	Proceed pending agreement of mitigating action	Amber 
As a result of performing the EIA, the proposal does not appear to have any disproportionate negative impact on people who share a protected characteristics or anticipated impacts will be either positive or neutral.	Proceed	Green: 