

Equality Impact Assessment Template – Policy, function or strategy

This document should be completed when a new policy, function or strategy is introduced or when a substantive change to an existing policy, function or strategy is recommended.

1. Policy, function or strategy		
a.	Name/description of the policy, function or strategy ¹	Council Tax one-off credit 2024-25
b.	Responsible organisation(s)/Lead Service	Finance Services
c.	Lead Officer	Tracy Bunton, Revenues and Benefits Manager
d.	Date of Impact Assessment	14 th March 2024
e.	Partners/other Services involved in the development of the policy, function or strategy	Scottish Government
f.	Is the policy, function or strategy?	<input checked="" type="checkbox"/> New
		<input type="checkbox"/> Reviewed/Revised
g.	What is the purpose of the policy, function or strategy (include details of any new legislation which prompted the introduction of the policy, function or strategy or the substantive change to the policy, function or strategy)?	To negate the cost to households of applying an 8.2% increase to Council Tax in 2024-25.
h.	What are the intended outcomes of the policy, function or strategy?	Inverclyde Council on 29 th February 2024 decided to increase Council Tax in 2024-25 by 8.2%. Agreement was later reached with the Scottish Government to meet their ambition of a national Council Tax freeze in 2024-25, by providing a credit to the Council Tax accounts of those at an agreed qualifying date

¹ Please attach details of the policy, function or strategy to this Template

		<p>(30th April 2024) whose instalments would otherwise be increased by 8.2% in 2024-25.</p> <p>A credit equivalent to the annual increase, net of Council Tax discounts due, will therefore be made by late Spring 2024 in respect of those who are not in receipt of Council Tax Reduction (CTR) or who are exempt from Council Tax. Those in receipt of CTR or who are exempt from Council Tax are not affected by Council Tax increases. The result of the credit will be a reduction in instalments due for the remainder of the 2024-25 billing year, increasing households' disposable income. The cost of the credit will be met by Government funding.</p>
i.	Geographical area (Inverclyde-wide or a specific location)	Inverclyde-wide
j.	Which parts of the Equality Duty will the policy, function or strategy impact on?	<input type="checkbox"/> Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by The Equality Act 2010
		<input checked="" type="checkbox"/> Advance equality of opportunity between people of different groups
		<input type="checkbox"/> Foster good relations between people from different groups
k.	Will those who may be directly or indirectly affected by the policy, function or strategy be involved in its development?	No

2. Does the policy, function or strategy impact on:		
	Yes	No
a. Protected Characteristics under The Equality Act 2010: Age; Care experienced; Disability; Gender Reassignment; Marriage and Civil Partnership; Pregnancy and Maternity; Race; Religion and Belief; Sex; Sexual Orientation (see Section 3)		X
b. Reducing inequalities of outcome caused by socio-economic disadvantage – Fairer Scotland Duty ² (see Section 6)	X	
c. Inverclyde Alliance Partnership Plan 2023/33 ³ (see Section 7)	X	
d. Council Plan 2023/28 ⁴ (see Section 8)	X	
3. If 'Yes' is selected for any part of Section 2, please populate the other relevant Sections of this Template.		
4. If 'No' is selected for <u>every part</u> of Section 2, please state the reasons for this.		
<p>Please sign below and email a copy of this Template to Karen Barclay, Corporate Policy and Performance Officer:</p> <p><u>karen.barclay@inverclyde.gov.uk</u></p>		
Signature:	Date:	

² [Fairer Scotland Duty: guidance for public bodies](#)
³ [Inverclyde Alliance Partnership Plan 2023/33](#)
⁴ [Council Plan 2023/28](#)

3. Impact – Protected						
Which of the Protected Characteristics will the policy, function or strategy have an impact upon?						
Protected Characteristic	Impact					Reasons/Comments
	Positive		Neutral	Negative		
	High	Low			High	Low
Age			X			
Care experienced.			X			
Disability			X			
Gender Reassignment			X			
Marriage and Civil Partnership			X			
Pregnancy and Maternity			X			
Race			X			

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Religion and Belief			X			
Sex			X			
Sexual Orientation			X			
Other groups to consider. <ul style="list-style-type: none">• Carers • The Armed Forces Covenant Duty			X			

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4. Which parts of the Equality Duty will the policy, function or strategy have an impact upon?	
<input type="checkbox"/>	Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by The Equality Act 2010
X	Advance equality of opportunity between people from different groups
<input type="checkbox"/>	Foster good relations between people from different groups

5. Impact – Groups	
From the information you have highlighted above, describe the positive and negative impacts and the groups affected under The Equality Act 2010.	
Positive impact + <i>(Describe groups affected.)</i>	Negative impact - <i>(Describe groups affected.)</i>

6. Impact – Fairer Scotland Duty

What impact will the policy, function or strategy have on reducing inequalities of outcome caused by socio-economic disadvantage?

Positive impact +	Neutral impact =	Negative impact -
X		
<p>Briefly describe how the policy, function or strategy will impact on reducing inequalities of outcome.</p> <p>Households with low income who are marginally outside the criteria for CTR may be disproportionately negatively affected by the increasing cost of living. The one-off credit will increase disposable income across the course of the Council Tax billing year 2024-25, albeit, for most households, by a relatively low amount. Household income will increase, which is recognised as being a driver to improve inequalities of outcome.</p>		

7. Impact – Inverclyde Alliance Partnership Plan 2023/33

Which Themes from the Inverclyde Alliance Partnership Plan 2023/33 will the policy, function or strategy impact on?

<input type="checkbox"/>	<p>Theme 1: Empowered people</p> <ul style="list-style-type: none"> • Communities can have their voices heard, and influence the places and services that affect them • Gaps in outcomes linked to poverty are reduced
<input type="checkbox"/>	<p>Theme 2: Working people</p> <ul style="list-style-type: none"> • More people will be in sustained employment, with fair pay and conditions • Poverty related gaps are addressed, so young people can have the skills for learning, life and work • Businesses are supported and encouraged to reduce their carbon footprint and develop green jobs

<input type="checkbox"/>	<p>Theme 3: Healthy people and places</p> <ul style="list-style-type: none"> • People live longer and healthier lives • Supportive systems are in place to prevent alcohol and drug misuse • Our natural capital is looked after, and we are effectively adapting and mitigating the effects of climate change
<input type="checkbox"/>	<p>Theme 4: A supportive place</p> <ul style="list-style-type: none"> • Vulnerable adults and children are protected and supported, ensuring they can live safely and independently • We recognise where people are affected by trauma, and respond in ways that prevent further harm and support recovery • Public protection and community safety are improved through targeting our resources to reduce the risk of offending and harm
<input checked="" type="checkbox"/>	<p>Theme 5: A thriving place</p> <ul style="list-style-type: none"> • Growth in our working age population by encouraging people to stay here, and attracting new people to settle here • Development of strong community-based services that respond to local need • Homes are energy efficient and fuel poverty is reduced • Increased use of active travel and sustainable transport options • Easy access to attractive and safe public spaces, and high-quality arts and cultural opportunities

Briefly describe how the policy, function or strategy will impact on the Inverclyde Alliance Partnership Plan 2023/22 Themes.

Theme 5: The aim of the Policy is to negate the increase in Council Tax in Inverclyde in 2024-25. The provision of the credit provides financial support to all households at the qualifying date, ensuring parity across all groups. Those on a low income, on the cusp of CTR entitlement, whose Council Tax instalments are a high proportion of their income, will benefit most. Those who live on a low income tend to spend their limited resources on local services and in local businesses and so the expectation is that the credit will in part aid the local economy. The provision of the credit signals inclusivity, promoting Inverclyde as a good place to live.

8. Impact – Council Plan 2023/28

Which Themes from the Council Plan 2023/28 will the policy, function or strategy impact on?

X	<p>Theme 1: People</p> <ul style="list-style-type: none"> • Our young people have the best start in life through high quality support and education
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	<ul style="list-style-type: none">• Gaps in outcomes linked to poverty are reduced• People are supported to improve their health and wellbeing• More people will be in employment, with fair pay and conditions• Our most vulnerable families and residents are safeguarded and supported
<input type="checkbox"/>	Theme 2: Place <ul style="list-style-type: none">• Communities are thriving, growing and sustainable• Our strategic housing function is robust• Our economy and skills base are developed• We have a sufficient supply of business premises• Our natural environment is protected
<input type="checkbox"/>	Theme 3: Performance <ul style="list-style-type: none">• High quality and innovative services are provided, giving value for money• Our employees are supported and developed

Briefly describe how the policy, function or strategy will impact on the Council Plan 2023/28 Themes.

Theme 1: The aim of the Policy is to negate the effect of the Council Tax increase in 2024-25. The one-off credit will increase disposable income through the remainder of the Council Tax billing year 2024-25, aiding those on the cusp of Council Tax entitlement most.

9. Evidence

What evidence do you have to help identify any potential impacts of the policy, function or strategy?

Note: Evidence could include information from consultations, surveys, the Citizens’ Panel, focus groups, interviews, projects, user feedback, complaints, Officers’ knowledge and experience, equalities monitoring data, publications, research, reports, and local and national groups.

Evidence	Details
Consultation/engagement (including any carried out while developing the policy, function or strategy)	The Policy was agreed following engagement with the Scottish Government.
Research	Council Tax records were examined to establish the number of Council Tax accounts in scope for the credit.
Officers' knowledge and experience (including feedback from frontline staff)	Officer experience of delivering one-off Cost of Living Awards will support the implementation of the Council Tax one-off credit 2024-25.
Equalities monitoring data	6,500 cash payers and 22,700 direct debit payers.
User feedback (including complaints)	
Stakeholders Other	Scottish Government – provision of funding to be used to meet the cost of the credit.
Are there information gaps and, if so, what are these?	No

10. Consequences of Analysis

What steps will you take in response to the findings of your analysis? Please select at least one of the following and provide a brief explanation.

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a.	Continue development with no changes	<input checked="" type="checkbox"/>	Households with low income who are marginally outside the criteria for CTR may be disproportionately negatively affected by the increasing cost of living.
b.	Continue development with minor alterations	<input type="checkbox"/>	
c.	Continue development with major changes	<input type="checkbox"/>	
d.	Discontinue development and consider alternatives (where relevant)	<input type="checkbox"/>	

How will the effect of the policy, function or strategy be monitored following implementation?

The payment of the credit to Council Tax accounts in 2024-25 will be monitored.

When is the policy, function or strategy due to be implemented?

Spring 2024. The Council Tax credit will apply only to those people who are liable for Council Tax as at 30 April 2024 and subject to increased Council Tax instalments during 2024-25.

When will the policy, function or strategy be reviewed?

The implementation of the Policy will be subject to review throughout the course of 2024-25.

What resources are available for the implementation of the policy, function or strategy? Have these resources changed?

Delivery will be carried out by existing resources.

11. Please use the space below to detail any other matters arising from the Equality Impact Assessment process, including what action could be taken to mitigate the impact of the policy, function or strategy.

The Policy Amendments do not apply to water and sewerage charges.

Details of the Person(s) who completed the Assessment:

Name:	Tracy Bunton
Position:	Revenues and Benefits Manager
Date:	19 th March 2024

Authorised by:

Name:	Alan Puckrin
Position:	Chief Financial Officer
Date:	19 th March 2024

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Please send a copy of the completed Template to Karen Barclay, Corporate Policy and Performance Officer at karen.barclay@inverclyde.gov.uk.