



Equality Impact Assessment

Question	Response
1. Name of policy/funding activity/event being assessed	General Fund and HRA Budget, Council Tax and Rent Setting 2024/25
2. Summary of aims and objectives of the policy/funding activity/event	To set the Council Tax and Rent for 2024/25
3. Who is affected by the policy/funding activity/event?	All residents of South Kesteven District Council
4. Has there been any consultation with, or input from, customers/service users or other stakeholders? If so, with whom, how were they consulted and what did they say? If you haven't consulted yet and are intending to do so, please complete the consultation table below.	Consultation regarding the increase to Council Tax will take place during the period 19 January – 2 February 2024 where residents of South Kesteven will have the opportunity to provide their views regarding the proposed increase to Council Tax. Cabinet will consider feedback from the consultation in their meeting on 6 February 2024. Rent increase policy is set by government.
5. What are the arrangements for monitoring and reviewing the actual impact of the policy/funding activity/event?	It is not possible to assess the impact of the Council Tax increase on individual households within South Kesteven but the local Council Tax support scheme will mitigate the impact of increases to eligible customers. The full impact will not be mitigated for customers who are not eligible for 100% support. The Council Tax support scheme provides up to 80% support for working age claimants and 100% support for pension age claimants. There will be a negative impact on people who have low incomes that do not qualify for Council Tax Support. With regards to rent setting the Council is following Government guidance. The actual rent is calculated on a property by property basis so it is not possible to provide a specific comment as each impact will vary on an individual basis. Increases will be mitigated for those tenants in receipt of Housing Benefit and Universal Credit but there is a potential for a negative impact for tenants on low incomes who are not eligible for benefits. The Council will respond to any adverse impact by promotion of Discretionary Housing Payments and other benefit support.



Protected Characteristic	Is there a potential for positive or negative impact?	Please explain and give examples of any evidence/data used	Action to address negative impact e.g. adjustment to the policy <i>(The Action Log below should be completed to provide further detail)</i>
Age	Yes	Council Tax and rent increases will have a negative impact on all residents in the district but the impact on those groups with a low income that do not qualify for support will be more greatly impacted. There is the potential for individuals below the age of 21 to be more greatly impacted due to the National Minimum Wage rate for this group of people. People who have reached pension age could also be more greatly impacted as there is the potential for household income to be lower for this group of people when compared with working age households.	The local council tax support scheme will help mitigate the impact of increases to council tax for eligible residents. There will also be a negative impact on people who have low incomes that do not qualify under the local council tax support scheme. Rent increases will be mitigated for those tenants in receipt of Housing Benefit and Universal Credit but there is a potential for a negative impact for tenants on low incomes who are not eligible benefits. The Council will respond to any adverse impact by promotion of Discretionary Housing Payments and other benefit support.
Disability	Yes	Council Tax and rent increases will have a negative impact on all residents in the district but the impact of individuals with this protected characteristic could be greater if they are in receipt of benefit support.	The local council tax support scheme will help mitigate the impact of increases to council tax for eligible residents. There will also be a negative impact on people who have low incomes that do not qualify under the local council tax support scheme. Rent increases will be mitigated for those tenants in receipt of Housing Benefit and Universal Credit but there is a potential for a negative impact for tenants on low incomes who are not eligible benefits. The Council will respond to any adverse impact by promotion of Discretionary Housing Payments and other benefit support.
Gender Reassignment	Yes	Council Tax and rent increases will have a negative impact on all residents in the district	Increases to both Council Tax and rent will negatively affect all residents due to socio-economic impacts. This impact is felt



			regardless of protected characteristic. Mitigations in place to support eligible customers will be promoted to help alleviate the impact.
Marriage and Civil Partnership	Yes	Council Tax and rent increases will have a negative impact on all residents in the district	Increases to both Council Tax and rent will negatively affect all residents due to socio-economic impacts. This impact is felt regardless of protected characteristic. Mitigations in place to support eligible customers will be promoted to help alleviate the impact.
Pregnancy and Maternity	Yes	Council Tax and rent increases will have a negative impact on all residents in the district but the impact on individuals with this protected characteristic could be greater as income is likely to be lower when on maternity leave.	The local council tax support scheme will help mitigate the impact of increases to council tax for eligible residents. There will also be a negative impact on people who have low incomes that do not qualify under the local council tax support scheme. Rent increases will be mitigated for those tenants in receipt of Housing Benefit and Universal Credit but there is a potential for a negative impact for tenants on low incomes who are not eligible benefits. The Council will respond to any adverse impact by promotion of Discretionary Housing Payments and other benefit support.
Race	Yes	Council Tax and rent increases will have a negative impact on all residents in the district	Increases to both Council Tax and rent will negatively affect all residents due to socio-economic impacts. This impact is felt regardless of protected characteristic. Mitigations in place to support eligible customers will be promoted to help alleviate the impact.
Religion or Belief	Yes	Council Tax and rent increases will have a negative impact on all residents in the district	Increases to both Council Tax and rent will negatively affect all residents due to socio-economic impacts. This impact is felt regardless of protected characteristic. Mitigations in place to support eligible customers will be promoted to help alleviate the impact.
Sex	Yes	Council Tax and rent increases will have a	Increases to both Council Tax and rent will negatively affect all



		negative impact on all residents in the district	residents due to socio-economic impacts. This impact is felt regardless of protected characteristic. Mitigations in place to support eligible customers will be promoted to help alleviate the impact.
Sexual Orientation	Yes	Council Tax and rent increases will have a negative impact on all residents in the district	Increases to both Council Tax and rent will negatively affect all residents due to socio-economic impacts. This impact is felt regardless of protected characteristic. Mitigations in place to support eligible customers will be promoted to help alleviate the impact.
Other Factors requiring consideration			
Socio-Economic Impacts	Yes	The cost of living crisis is already having an impact on households so increases in both Council Tax and rent will add further financial pressure to households.	The local council tax support scheme will help mitigate the impact of increases to council tax for eligible residents. There will also be a negative impact on people who have low incomes that do not qualify under the local council tax support scheme. Rent increases will be mitigated for those tenants in receipt of Housing Benefit and Universal Credit but there is a potential for a negative impact for tenants on low incomes who are not eligible benefits. The Council will respond to any adverse impact by promotion of Discretionary Housing Payments and other benefit support.
Carers (those who provide unpaid care to a family member, friend or partner)	Yes	Carers could be more greatly impacted by increases in Council Tax and Rent increases than those who do not have a caring responsibility due to the potential impact this responsibility could have on their ability to work.	The local council tax support scheme will help mitigate the impact of increases to council tax for eligible residents which eligible individuals in receipt of carers allowance can apply for. There will also be a negative impact on people who have low incomes that do not qualify under the local council tax support scheme.



			Rent increases will be mitigated for those tenants in receipt of Housing Benefit and Universal Credit but there is a potential for a negative impact for tenants on low incomes who are not eligible benefits. The Council will respond to any adverse impact by promotion of Discretionary Housing Payments and other benefit support.
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Consultation

Negative impacts identified will require the responsible officer to consult with the affected group/s to determine all practicable and proportionate mitigations. Add more rows as required.

Group/Organisation	Date	Response
Residents consultation	19-1-24 to 2-2-24	48% of respondents were in favour of the Council Tax increase, 46.2% were not in favour and 5.8% did not know

Proposed Mitigation: Action Log

To be completed when barriers, negative impact or discrimination are found as part of this process – to show actions taken to remove or mitigate. Any mitigations identified throughout the EIA process should be meaningful and timely. Add more rows as required.

Negative Impact	Action	Timeline	Outcome	Status
Financial impact of Council Tax	Promotion of Council Tax support scheme	Ongoing	The provision of financial support to eligible residents.	
Financial Impact of Rent Increases	Rent increases will be mitigated for those tenants in receipt of Housing Benefit and Universal Credit. Promotion of Discretionary Housing Payments and other benefit support.	Ongoing	The provision of financial support to eligible residents.	

Evaluation Decision

Once consultation and practicable and proportionate mitigation has been put in place, the responsible officer should evaluate whether any negative impact remains and, if so, provide justification for any decision to proceed.



Question	Explanation / justification	
Is it possible the proposed policy or activity or change in policy or activity could discriminate or unfairly disadvantage people?	Yes. For the reasons detailed on pages 2-7 of this document.	
Final Decision	Tick	Include any explanation/justification required
1. No barriers identified, therefore activity will proceed		
2. Stop the policy or practice because the data shows bias towards one or more groups		
3. Adapt or change the policy in a way that will eliminate the bias		
4. Barriers and impact identified , however having considered all available options carefully, there appear to be no other proportionate ways to achieve the aim of the policy or practice (e.g. in extreme cases or where positive action is taken). Therefore you are going to proceed with caution with this policy or practice knowing that it may favour some people less than others, providing justification for this decision	X	The Council Tax proposals for 24/25 are recommended in the context of maintaining quality services to our residents. The additional council tax income received will enable to council to achieve a balanced budget without any service reductions that could adversely affect our residents. Should any resident suffer financial difficulties as a result of the proposal then there is a range of financial support packages that the Council will provide. There is a legal requirement to maintain a financially sustainable housing revenue account. A key element of achieving this is to follow national rent setting guidance which will ensure that income levels are maintained sufficiently to meet the expenditure demands of the service. Should any tenant suffer financial difficulties as a result of the proposal then there is a range of financial support packages that the Council will provide.

Did you consult with an Equality Ally prior to carrying out this assessment? Yes/No

Sign off



Name and job title of person completing this EIA	Alison Hall-Wright, Deputy Director (Finance and ICT)
Officer Responsible for implementing the policy/function etc	Claire Moses, Head of Revenues, Customer and Communities
Date Completed	18/12 2024, updated 21/02/2024
Line Manager	Richard Wyles
Date Agreed <i>(by line manager)</i>	21/02/2024
Date of Review <i>(if required)</i>	

Completed EIAs should be included as an appendix to the relevant report going to a Cabinet, Committee or Council meeting and a copy sent to equalities@southkesteven.gov.uk.

Completed EIAs will be published along with the relevant report through Modern.Gov before any decision is made and also on the Council's website.