SOUTH KESTEVEN DISTRICT COUNCIL

APPENDIX 4

Equality Impact Assessment

Question	**Response**
1. Name of policy/funding activity/event being assessed	Localised Council Tax Support Scheme 2026/27
2. Summary of aims and objectives of the policy/funding activity/event	In January 2025, the meeting of Council approved South Kesteven District Councils Council Tax Support (CTS) Scheme for 2025/26 The Council must review and approve its CTS scheme by January each year as part of its budget setting process and make any necessary changes from 1 April of the following year.
3. Who is affected by the policy/funding activity/event?	All residents in receipt of Council Tax Support (circa 7,243)
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 proposal of a 'no change' Localised Council Tax Support Scheme took place during the period 1 September to 30 September 2025. Recipients of Council Tax Support were invited to provide their views on the current Localised Council Tax Support scheme 2025/26. Major Preceptors were invited to comment on the proposed no change scheme, this included Lincolnshire County Council and Police and Crime Commissioner. Consultation responses have been reviewed and analysed, with the majority of respondents supporting all areas of the scheme. Finance and Economic Overview and Scrutiny Committee (FEOSC) will consider the outcome of the public consultation at its meeting on 18 November 2025. Cabinet will consider feedback from the consultation and recommendations from FEOSC in their meeting on 15 January 2026.
5. What are the arrangements for monitoring and reviewing the actual	The cost of the Council Tax Support scheme is monitored in year on a monthly

impact of the policy/funding activity/event?	basis, along with claim numbers (broken down into pensionable, vulnerable, working age – employed / other). The Council also has a Discretionary Council Tax Payment Policy which provides additional support for those Council Tax Support recipients who have a shortfall between their CTS award and Council tax liability. Funding available for this policy is currently £30,000. The award of this fund is monitored in year, each month. CTS modelling is undertaken for any proposed change to the scheme. The 2026/27 scheme proposes 'no change' and as a result, modelling was not required.

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** *(The Action Log below should be completed to provide further detail)*
Age	Yes	Yes – working age. There could be a risk to those of working age (and not deemed as vulnerable as defined by the Secretary of State or by South Kesteven District Councils scheme). Pensioners are a protected group for the purposes of the Council Tax Support scheme, so will not be financially affected. Therefore the reduction in support will be borne by the reminder of those in receipt of Council Tax Support.	Currently, the are no proposed changes to the scheme and as a result, there would be no negative impact to this group.
Disability	No	There is no impact as the group is deemed as 'vulnerable' and are protected from any changes to the scheme.	
Gender Reassignment	No	This does not have any effect on the decisions made under this policy	

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Marriage and Civil Partnership	No	This does not have any effect on the decisions made under this policy	
Pregnancy and Maternity	No	This does not have any effect on the decisions made under this policy	
Race	No	This does not have any effect on the decisions made under this policy	
Religion or Belief	No	This does not have any effect on the decisions made under this policy	
Sex	No	This does not have any effect on the decisions made under this policy	
Sexual Orientation	No	This does not have any effect on the decisions made under this policy	
Other Factors requiring consideration			
Socio-Economic Impacts	No	People with a mental health condition or a learning disability may be particularly vulnerable to changes in council tax support. National evidence shows that these two groups are less likely to be employed and may not see help for financial difficulties. The scheme recognises these difficulties and protects them from any changes.	There is no impact as the group is deemed as 'vulnerable' and are protected from any changes to the scheme.
Carers (those who provide unpaid care to a family member, friend or partner)	No	This does not have any effect on the decisions made under this policy	

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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**

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**

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?		
Final Decision	**Tick**	**Include any explanation/justification required**
1. **No barriers** identified, therefore activity will **proceed**	X	Evidence confirms that the possibility of negative impact has been mitigated and all opportunities to promote equality BY South Kesteven District Council have been taken
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		

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less than others, providing justification for this decision		

Did you consult with an Equality Ally prior to carrying out this assessment? Yes

Sign off

Name and job title of person completing this EIA	Claire Moses – Head of Service (Revenues, Benefits and Customer Service)
Officer Responsible for implementing the policy/function etc	Claire Moses – Head of Service (Revenues, Benefits and Customer Service)
Date Completed	21 October 2025
Line Manager	Richard Wyles
Date Agreed *(by line manager)*	28 October 2025
Date of Review *(if required)*	Completed Annually

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.