

August 2025

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This form should be completed in conjunction with reading the EIA Guidance.

You can also complete online at www.smartsurvey.co.uk/s/wbceiaform2021



Equality Act 2010

Section 1 – Details of the service, service change, decommissioning of the service, strategy, function or procedure

Title of the EIA	Proposed Council Tax Reduction Scheme changes April 2026	
Assessment Lead Officer		
Email		
Telephone Number		
Directorate	Corporate Services	
Department	Benefits Service	
Date of Assessment	12th August 2025	
Details of the service, service change, decommissioning of the service, strategy, function or procedure.	This proposal relates to 2 changes to the Council Tax Reduction (CTR) scheme which is the responsibility of the Revenues and Benefits service within the Corporate Services Directorate.	
Who is Affected?	Warrington currently provides CTR to circa 11.7k households across the borough with an annual cost of £14.5 million per year.	
Links and impact on other services, strategies, functions or procedures.	The Council has a statutory obligation to provide a local Council Tax Support Scheme under the Local Government Act 2012. In order to maintain current services the Council is having to explore all opportunities available to reduce costs and increase revenue.	

How does the service, service change, strategy, function or procedure help the Council meet the requirements of the <u>Public</u> Sector Equality Duty?

Our proposal is considered to be fair and equitable as the changes will still allow the Council to continue to provide additional financial support for a wide range of individuals, couples and families from across the borough. The proposal is two introduce the following changes for all working age applicants:

- to introduce a minimum payment of 22% for all working age applicants; and
- to reduce the maximum capital limit to £6,000 from the existing £16,000

The changes are required due to the financial situation of the Council and it its expected to affect xxxx applicants

Section 2 - Information – What do you know?

What information (qualitative and quantitative) and/or research have you used to commission/change/decommission the service, strategy, function or procedure?

Information Used

Central Government abolished Council Tax Benefit in 2013 and placed the responsibility on the local authority to administer their own scheme. Warrington's Council Tax Reduction scheme mirrored many of the original Council Tax Benefit principles and in most remained unchanged.

The current scheme for Working Age residents is a maximum support of 100% for household in Band A properties, with support up to 91.5% for those residents in Band B and above. We currently administer Council Tax Support to over 11.7k residents with an annual cost of circa £14.5 million to the authority.

In order to deliver savings we propose 2 major changes to our current scheme:-

- to introduce a minimum payment of 22% for all working age applicants. This will apply to all working age applicants.
- to reduce the maximum capital limit to £6,000 from the existing £16,000. This will only affect those applicants who have capital in excess of £6,000 who will no longer qualify for support

By introducing these changes we will save the authority circa £900,000 per annum (net £600,00 after takin into account recovery and collection costs) and affect 100% of the current working age Council Tax Support caseload.

In accordance with government legislation, the 2026 scheme will continue to protect pensioners who will get the same level of Council Tax Support as they do now.

At August 2025, 6,978 working-age claimants and 4,734 pensionable age claimants were in receipt of Council Tax Support.



	Support remains in place through the Council Tax Discretionary policy for those who suffer hardship.

Section 3 - What did people tell you?

What consultation and engagement activities have you undertaken and what did people tell you? Is there any feedback from other local and/or external			
regional/national consultations that could be included in your assessment?			
Details and	tails and Consultation will be carried out in Autumn 2025.		
date of the			
consultation/s	tation/s Communication will be made to residents identified as directly impacted by these proposed changes.		
and/or	and/or		
engagement	nt Information of the proposed change will be made available on our website.		
activities	s		
	Engagement will be made with any relevant partnership identified (for example, CAB)		
Gaps in			
consultation	resultation The Revenues and Benefits Service will offer support to individuals to help understand the impact of the proposals and be encouraged to take		
and	part in the consultation.		
engagement	engagement		
feedback	eedback eedback		

Section 4 - Review of information, consultation feedback and equality analysis

In many cases it is likely that your proposal will impact more significantly on some protected characteristics more than others i.e. age, gender or disability. Your proposal may not impact on some protected characteristics at all i.e. marriage or civil partnership. If this is the case please state "no impact" on the template.



Protected characteristics groups from the Equality Act 2010	What do you know? Summary of information used to inform the proposal	What did people tell you? Summary of customer and/or staff feedback	What does this mean? Impacts identified from the information and feedback (actual and potential). These can be either positive, negative or have no impact.
Age	Working age customers only will be affected by these proposed changes. Affects circa 6,978 working age customers.		Per Government Regulations, the 2026 CTR scheme will continue to protect pensioners with the statutory scheme Within the scope of the 2026 scheme, there continues to be a Council Tax Discretionary policy.
Disability	Affects circa 6,978 claimants, from both working and non-working households.		For the collection of Council Tax, the Recovery Policy provides sensitivity to vulnerable disabled customers. Within the scope of the 2026 scheme, there continues to be a Council Tax Discretionary policy.
Gender reassignment	N/A		
Pregnancy and maternity	N/A		
Race/ethnicity	N/A		



Protected characteristics groups from the Equality Act 2010	What do you know? Summary of information used to inform the proposal	What did people tell you? Summary of customer and/or staff feedback	What does this mean? Impacts identified from the information and feedback (actual and potential). These can be either positive, negative or have no impact.
Religion or belief	N/A		
Sex/Gender	Affects circa 6,978 customers, both female and male.		Within the scope of the 2026 scheme, there continues to be a Council Tax Discretionary policy.
Sexual orientation	N/A		
Marriage and civil partnership	N/A		

Section 5 - Justification, Mitigation and Actions

Mitigation	What can you do?
	Actions to mitigate any negative impacts or further
	enhance positive impacts
Within the scope of the 2026 scheme, there continues to be a Council Tax Discretionary policy to	
enable the Council to consider cases of hardship which will help mitigate any negative impacts.	



Section 6 - Monitoring and Review

How will the impact of the service, service change, decommissioning of the service, strategy, function or procedure be monitored? How will actions to mitigate negative impacts be monitored? Date for review of the EIA

Details of monitoring activities

Monitoring will be conducted throughout 01.04.2026 – 31.03.2027 by analysis of complaints and requests for Council Tax Hardship support. An increase in successful Council Tax Hardship requests would see the proposed savings for the authority reducing.

Date and responsible officer for the review of the EIA

Section 7 - Sign Off

When you have completed your EIA, it should be signed off by a senior manager within your Department (Assistant Director or above). Please forward a copy of the EIA to the Business Intelligence Team at equalities@warrington.gov.uk

Name	Signature	Date
	5 9 65	14/08/2025

Section 8 - Help and Support

Help and support and advice please contact the Business Intelligence Team at equalities@warrington.gov.uk

