

Report to:	EXECUTIVE CABINET
Date:	30 August 2017
Executive Member/Reporting Officer:	Councillor Jim Fitzpatrick - First Deputy (Performance and Finance) Ilys Cookson – Assistant Director (Exchequer Services)
Subject:	COUNCIL TAX DISCOUNT FOR CARE LEAVERS RESIDING IN TAMESIDE WITH A COUNCIL TAX LIABILITY AND AGED BETWEEN 18 AND 21 YEARS OLD.
Report Summary:	This report proposes a local Council Tax discount for care leavers residing in Tameside, considers available data on care leavers and outlines reciprocal arrangements between Greater Manchester (GM) Councils for the discount to apply (subject to eligibility) to any care leaver regardless as to which authority in GM provided care.
Recommendations:	It is recommended that: <ul style="list-style-type: none"> i) A local discount is proposed under (s13A(1)(c) Local Government Finance Act 1992) ii) A discount of up to 100% of the Council Tax that is due, is awarded to care leavers who live in Tameside aged 18, 19 and 20 years, up to the date of their 21st birthday. iii) The discount be awarded after all other discounts, exemptions have been awarded where eligible. iv) Where there is a shared liability for the Council Tax due the discount will be apportioned appropriately. v) The discount will take effect from 01 September 2017 and care leavers who are liable for Council Tax after this date will be granted a discount from the date they occupy the property. vi) That there is discretion to backdate entitlement to 1 April 2017. vii) Where awarded the discount will remain in place until the care leaver reaches the age of 21 years old or ceases to be liable for Council Tax, whichever event occurs first. viii) A Council Tax bill will be issued which will detail the discount. ix) Should a discount be refused the reason for refusal will be notified to the applicant and Children's Services. x) The costs of the discount will be monitored during the first year of implementation and the scheme amended as required to support a Greater Manchester approach and policy.
Links to Community Strategy:	The award of Council Tax discounts links to a prosperous community by ensuring that those who are eligible to receive such reliefs do so.
Policy Implications:	The introduction of a new Council Tax discount scheme for care leavers will support this financially vulnerable group. Care leavers residing in Tameside who have a Council Tax liability and are aged between 18 and 21 years old, are eligible. This discount will be applicable to 0.02% of all Tameside charge payers and for this reason consultation has not taken place. The number of care

leavers residing in the borough at any one time will fluctuate and estimated costs for 2017/18 are estimated to be £36k. A reciprocal agreement is in place between Greater Manchester authorities where the discount will apply to any care leaver residing in GM. A common Greater Manchester policy is being considered for 2018/19.

**Financial Implications:
(authorised by Section 151
Officer)**

In the financial year ended 31 March 2017, the Council collected £92.9 million.

The proposed Council Tax Discount for Care Leavers is expected to cost approximately £36k per annum, which equates to approximately 0.03% of the total Council Tax collected in Tameside and is therefore considered to be negligible in the context of the total Council Tax yield.

**Legal Implications:
(authorised by Borough
Solicitor)**

Under the Local Government Finance Act 1992 and through local council tax support schemes there is flexibility to support vulnerable groups to help manage their council tax liabilities. Where local authorities choose to provide exemptions or discounts, the Department for Local Government and Communities expects this to be set out in their local offer.

It is an important part of this decision making process that Members read and consider the Equality Impact Assessment attached to this report before making their decision.

Whilst this decision relates to care leavers, which is right and proper under the Council's corporate parenting responsibilities, Members should be mindful that this flexibility extends to other vulnerable groups, and so the Council needs to ensure it has a clear rationale for all such groups to successfully withstand judicial or other challenge to its local offer.

Risk Management :

The risks are as set out in Section 8 of this report.

Access to Information :

The background papers relating to this report can be inspected by contacting Ilys Cookson, Assistant Director, Exchequer Services.



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1 BACKGROUND

- 1.1 Corporate parenting is a statutory function whereby children and young people are looked after by local authorities rather than their own parents for a variety of reasons. The children and young people who are 'looked after' by local authorities are considered to be a vulnerable group within society.
- 1.2 Every authority should seek the same outcomes for children and young people in care as every good parent would want for their own children, however nationally outcomes for this vulnerable group are generally poor, and local authorities have a responsibility to keep looked after children safe, well, and ensure their experiences in care are positive and to also improve their life chances as much as possible.
- 1.3 Managing a budget can be very challenging for most people on low incomes and particularly vulnerable young people as they transition into adulthood and adjust to living by themselves. Research advises that care leavers show significantly lower academic achievement, are more likely to be unemployed, to have mental health needs, be homeless and be disproportionately represented in prison. Many will have suffered abuse or neglect. Whilst the Council has positive arrangements to support these young people, they tend to leave home at a younger age and have more abrupt transitions to adulthood than their peers. Unlike many of their peers who normally remain in the family home, care leavers will often be living independently at age 18.
- 1.4 A key priority is to support young people in care to move successfully into adult life and financial support and assistance is often critical in young adulthood. The 'Staying Put' scheme is already in place which enables care leavers to stay with foster carers beyond the age of 18 and up to 21 years of age. The Council Tax Support scheme ensures that foster carers supporting a young person via the Staying Put scheme will not be assessed as having a non-dependant adult living in the household which is financially beneficial for the family unit.
- 1.5 A local authority has responsibility for a child in care up to the age of 21, and has further responsibilities up to the age of 25 where the care leaver is in full time education.

2 INTRODUCTION

- 2.1 In late December 2016, the Department for Communities and Local Government (DCLG) published a Council Tax Information Letter referring to the July 2016 Department of Education 'Keep on Caring' cross government care leaver strategy, which focussed on embedding a culture of corporate parenting across all parts of the local authority, and across the whole of society. The strategy set out the governments ambitions for care leavers and highlighted that each Council, under the Local Government Finance Act 1992, and through Council Tax Support Schemes, should be flexible to support this vulnerable group by offering discounts or exemptions from Council Tax.
- 2.2 A 2015 report by The Children's Society (The Wolf at the Door) suggests that care leavers are a particularly vulnerable group for Council Tax debt. It found that care leavers moving into independent accommodation and managing their own budget fully for the first time is challenging time for care leavers, and more so if they are falling behind on their Council Tax. The Children's Society report made a number of recommendations, including making care leavers eligible for Council Tax discount which would sit alongside a number of other financial support arrangements available to care leavers.
- 2.3 The Council has the discretion to reduce Council Tax liability for individuals or prescribed groups. This discretion is exercised in accordance with section 13A (1) (C) of the Local Government Finance Act 1992. It is important that the proposals set out in this report are seen in the context of an overall package of support offered to prepare care leavers for

independence and support them in the successful transition to adulthood and which is detailed at **Appendix 1**.

3 CURRENT POSITION

- 3.1 The definition of a care leaver is:
'A person who has been in the care of the local authority (looked after) for at least 13 weeks from the age of 14 and who was in care on their 16th birthday'.
- 3.2 A snapshot from the Council's Children's Services team shows that the Council had a responsibility for 132 care leavers up to the age of 21 years old, as at April 2017, and living in Tameside. A further 17 had been identified by Children's Services as being 21 years old.
- 3.3 An analysis was undertaken with regard to the information provided as follows and which is detailed in more detail at **Appendix 2**:
- 132 care leavers identified as being under 21 years old
 - 36 did have a Council Tax liability and of those:
 - 29 care leavers under the age of 21 had a liability to pay Council Tax;
 - 7 had their liability covered by a student discount or other exemption
 - 82 did not have a Council Tax liability and were aged under 21
 - 14 care leavers where Children's Services have advised of other living arrangements e.g. Staying Put and that no council tax liability exists.
- 3.4 A total of 29 care leavers under the age of 21 years old had a Council Tax liability and all of those liable to pay Council Tax currently reside in a Band A property with the exception of one residing in a Band B property. Of those liable to pay 2 had a partner, 20 were in receipt of a Single Person Discount. A total of 15 of those that had a Council Tax liability were in receipt of Council Tax Support.
- 3.5 There are currently 101,730 Council Tax properties and 29 care leavers represents 0.02% of all charge payers in the Borough. Based on the available information the estimated cost of a discount in 2017/18 is £24k for Tameside care leavers aged between 18 and 21 years old with a Council Tax liability.
- 3.6 None on the list provided were aged between 22 and 25 however local authorities have a duty of care up to age 25 where the young person is in continuing education. It is therefore difficult to provide an estimate of current costs without this information should a discount for care leavers be extended up to the age of 25 years old at a point in the future.
- 3.7 Information gathered in May 2017 from the Association of Greater Manchester Authorities (AGMA) indicates that 15 care leavers reside in Tameside from other Greater Manchester authority areas, with 14 of those being from Manchester and one from Rochdale. Given that this is a particularly transient group the numbers of care leavers residing in Tameside at any one time will be subject to change.
- 3.8 Table 1 details the number of Tameside care leavers residing in the following areas.

Table One: As at May 2017

Care Leavers aged 18-21	Number
Live in Tameside	105
Live in another GM Council	17
Live elsewhere in North West	5
Live outside of North West	5
Total	132

A total of 105 care leavers aged under 21 lived in Tameside as at May 2017 and 27 lived outside of Tameside. Exchequer Services have either checked each care leaver against the Capita system used by Exchequer Services to administer Council Tax, Housing Benefits and Council Tax Support, or have been advised by Children's Services that they have living arrangements where no council tax liability arises.

4 GREATER MANCHESTER POSITION

- 4.1 Within the context of national policy and the recently published Council Tax information letter (December 2016), a number of local authorities across Greater Manchester have adopted a policy position of not charging eligible care leavers for Council Tax. Four GM local authorities now offer a local discount to care leavers. They have reported that the number awarded and associated costs have been lower than they had initially anticipated (mainly due to the transience of this cohort). The remaining Greater Manchester councils are considering implementing a local discount either within the current financial year or ready for the 2018/19 financial year.
- 4.2 Consideration has been given to whether there should be a reciprocal agreement across GM authorities whereby the Council Tax discount is provided based on where the young person is currently liable for Council Tax. Although this does present some potential financial risks; in the main due to the transience of care leavers and the spread and availability of affordable housing and other opportunities across Greater Manchester, the initial view is that this reciprocal agreement would be a reasonable approach and would avoid the introduction of a complex tracking and re-charging model across and between councils. The reciprocal agreement gained approval in principle among Greater Manchester Treasurers prior to a GM Wider Leadership Team meeting in July 2017, which confirmed that a GM wide approach should be considered from 2018/19 and that a reciprocal agreement be in place for 2017/18.
- 4.3 This report proposes that the Council introduces a discount scheme for care leavers with a Council Tax liability aged between 18 and 21 years old and that the financial impact is monitored particularly in relation to care leavers from other councils living in the Borough.

5 LEGAL AND FINANCIAL IMPLICATIONS

- 5.1 Section 13A (1) of the Local Government Finance Act 1992 states that:

'Where a person is liable to pay Council Tax in respect of any chargeable dwelling and any day, the billing authority for the area in which the dwelling is situated may reduce the amount which he is liable to pay as respects the dwelling and the day to such extent as it thinks fit.'

- 5.2 This means that the Council has the power to reduce the liability for Council Tax in relation to an individual cases or classes of cases that it may determine. Any local discount granted by a local authority is funded in full directly by that local authority and central government does not contribute to any costs.
- 5.3 The Children's Act 1989, Children's Act 2004 and the Children and Young People Act 2008 place statutory obligations on the local authority as a corporate parent. The legislation and statutory guidance also sets out the role of the local authority in respect of looked after children, young people in transition and care leavers. Local authorities plans must ensure that looked after children have the support they need as they make their transition into adulthood. The local authority's statutory responsibility extends until they reach the age of 21, and the local authority has further responsibilities to those young people who are in full time education until the age of 25. However, like other GM authorities care leavers aged between 21 and 25 are not included in this proposal for 2017/18.

- 5.4 The total cost of a discount scheme cannot be determined precisely as the number of care leavers with a Council Tax liability at any one time cannot be predicted, nor the amount of national discounts and exemptions which may apply to care leavers residing in the Borough at any one time. Provision of a discount will result in a reduction in the level of collectable Council Tax and will be provided under Section 13(a) 1(c) of the Local Government Finance Act 1992.
- 5.5 Based on the information provided of the 29 Tameside care leavers aged 18 to 21, with a Council Tax liability to pay, the current total of all Council Tax liabilities as detailed in Section 3 is estimated to be £24k for 2017/18. This may increase if the care leaver's circumstances change and there may be care leavers from other GM authorities that now reside in Tameside. For costing purposes it has been estimated that 50% of any care leaver liable for Council Tax in Tameside will be in receipt of a Single Person Discount based on available evidence analysed. At the time of the analysis of care leavers residing in Tameside from other AGMA areas revealed that 15 resided in the Borough – almost 50% of the total of Tameside care leavers with a Council Tax liability and residing in Tameside. It is therefore prudent to consider that a forecast of costs for 2017/18 for care leavers discount including the reciprocal agreement with AGMA is estimated to be £36k.
- 5.6 While it is deemed to be good practice to consult on all proposed policies the Local Government Finance Act 1992 does not require consultation with regard to the implementation of a discretionary policy. It is widely recognised that care leavers are a particularly financially vulnerable group. The cost of the proposed scheme in 2017/18 is an estimated £36k which is negligible (0.03%) in relation to the cost of Council Tax collected each year which is in excess of £90m. It is therefore unlikely that residents would deem that this is not appropriate spend on this vulnerable group; the estimated cost of which is less than anticipated consultation costs with charge payers and other interested bodies. The proposed discount for this vulnerable group will not have any impact, either positive or negative, on other Council Tax payers. It is clear that should a GM policy be implemented in 2018/19 then full consultation should take place to determine the new scheme.
- 5.7 Section 16 of the Local Government Finance Act 1992 details a right of appeal if a person applying for a discretionary discount under Section 13a (1) (c) is refused. Appeals should be made in writing to Exchequer Services.

6 EQUALITY IMPACT ASSESSMENT

- 6.1 An equality impact assessment has been completed in respect of liable care leavers in Tameside. The Equality Act 2010 makes certain types of discrimination unlawful on the grounds of:

Age	Gender	Race	Gender reassignment
Disability	Maternity	Sexual orientation	Religion or belief
Marriage and civil partnership			

- 6.2 Section 149 of the Equality Act 2010 places the Council and all public bodies under a duty to promote equality. All public bodies are required to have regard to the need to:
- Eliminate unlawful discrimination.
 - Promote equal opportunities between members of different equality groups.
 - Foster good relations between members of different equality groups including by tackling prejudice and promoting understanding.
 - Eliminate harassment on the grounds of membership of an equality group.
 - Remove or minimise disadvantages suffered by members of a particular equality group.
 - Take steps to meet needs of people who are members of a particular equality group.

- Encourage people who are members of an equality group to participate in public life, or in any other area where participation is low.
- This specifically includes having regard to the need to take account of disabled people's disabilities.

6.3 The Act therefore imposes a duty on the Council which is separate from the general duty not to discriminate. When a local authority carries out any of its functions, the local authority must have due regard to the matters within the section of the Act outlined above. The Courts have made it clear that the local authority is expected to rigorously exercise that duty.

6.4 This EIA details how the impact of the proposal has been considered on the specified equalities groups. The Tameside population is 221,692 (latest census information) and Tameside care leavers aged between 18 and 21 years old with a Council Tax liability represents 0.01% of the population or 0.02% of all properties liable for Council Tax in Tameside (101,730 properties).

6.5 Compliance with the duties may involve treating some persons more favourably than others; but that is not to be taken as permitting conduct that would otherwise be prohibited by or under the Act.

6.6 A child or young person may be in care as a result of temporary or permanent problems facing their parents, as a result of abuse or neglect, or as a result of a range of difficulties, including not having a parent to care for them. National research indicates that this group of young people is significantly disadvantaged in a range of outcomes compared to their peers.

6.7 In accordance with our equality duty, this proposal will result in more favourable treatment being applied to care leavers living in Tameside in order to advance equality of opportunity, with the overall aim of removing financial barriers, resulting in increased opportunities for employment, education and or training as well as increase financial well-being and inclusion.

7 PROPOSED POLICY

7.1 In common with the four other GM local authorities that have introduced a policy and prior to consideration being given to a common policy and reciprocal agreement between AGMA authorities, the following is proposed:

A local discount is implemented under (s13A(1)(c) Local Government Finance Act 1992)

- i) A discount of up to 100% of the Council Tax that is due, is awarded to care leavers who live in Tameside aged 18, 19 and 20 years, up to the date of their 21st birthday.
- ii) The discount be awarded after all other discounts and exemptions have been awarded where eligible.
- iii) Where there is a shared Council Tax liability the discount will only be apportioned appropriately.
- iv) The discount will take effect from 01 September 2017 and care leavers who are liable for Council Tax after this date will be granted a discount from the date they occupy the property.
- v) That there is discretion to backdate entitlement to 1 April 2017.
- vi) Where awarded the discount will remain in place until the care leaver reaches the age of 21 years old or ceases to be liable for Council Tax, whichever event occurs first.
- vii) A Council Tax bill will be issued which will detail the discount.
- viii) Should a discount be refused, the reason for refusal will be notified to the applicant and Children's Services.
- x) The costs of the discount will be monitored during the first year of implementation

and the scheme amended as required to support a Greater Manchester approach and policy.

- 7.2 A robust process needs to be in place to ensure that Children's Services identify care leavers and notify Exchequer Services. Exchequer Services will then identify those residing in Tameside to ensure that a local Council Tax discount is applied to relevant care leaver's accounts wherever there is a liability to pay Council Tax. Children's Services may contact other Greater Manchester authorities Council Tax Services with details of care leavers residing outside of Tameside and elsewhere in the Greater Manchester area.
- 7.3 The success of the discount policy would be dependent on up to date information being received from Children's Services with regard to any change in circumstances i.e. reaching the age of 21 and over, which may impact on the care leaver's eligibility to receive a discount. An application process will be in place to be completed by the care leaver and verified by Children's Services across Greater Manchester in line with the reciprocal arrangement.

8 RISKS

- 8.1 There is a risk that the costs may increase if the number of care leavers increases or care leavers move into high Council Tax banded properties, however evidence from Children's Services analysed against the Capita Council Tax system does not support this.
- 8.2 The total cost of a discount scheme cannot be determined precisely as the number of care leavers that may reside in Tameside at any one time cannot be predicted, and therefore the amount of national discounts and exemptions cannot be accurately determined in respect of this liable category. In addition there will be care leavers from other Councils that may reside in Tameside.
- 8.3 The award of any Council Tax discount as determined will be dependent on Children's Services advising the Council Tax Service of the address of the care leaver and this will include notification from and to other Greater Manchester authorities.

9 CONCLUSION

- 9.1 It is clear that care leavers residing in Tameside should be supported by way of a local Council Tax discount to be put into place. Discretion to award a local discount is exercised in accordance with section 13A(1)(C) of the Local Government Finance Act 1992.
- 9.2 A snapshot of information of Tameside care leavers was taken in April 2017 resulting in 29 care leavers having a liability to pay Council Tax. This represents 0.02% of all Council Tax charge payers in the Borough. A snapshot of information on care leavers from other Greater Manchester authorities aged between 18 and 21 years old was taken in May 2017. This indicated at that time that 15 care leavers resided in Tameside.
- 9.3 Four Greater Manchester authorities have implemented a local Council Tax discount for care leavers. Agreement to award a discount to any care leaver residing in Tameside on a reciprocal arrangement with other Greater Manchester authorities was approved at the GM Wider Leadership Team in July 2017. The costs of the discount scheme in 2017/18, including, potential reciprocal costs, is estimated to be £36k or an estimated 0.03% of all estimated Council Tax collection.
- 9.4 An equality impact assessment has been completed and the proposal does positively impact on Council Tax payers who are care leavers and are aged between 18 and 21 years old. The proposal does not impact on other charge payers in the Borough.

- 9.5 A proposed policy is detailed at Section 7.1 of this report and risks associated with this are identified as being:
- The total cost of a discount scheme cannot be determined precisely as the number of care leavers who may reside in Tameside at any one time cannot be predicted and numbers will fluctuate throughout the year
 - The award of any Council Tax discount for care leavers aged between 18 and 21 years old will be dependent on Children's Services advising the Council Tax Service of the address of the care leaver, and this will include notification to and from other Greater Manchester Councils.

10 RECOMMENDATIONS

- 10.1 As set out on the front of the report.

APPENDIX 1

SUPPORT FOR CARE LEAVERS

Leaving Care Team:

Eligible care leavers are primarily supported via the Leaving Care Team. This is a dedicated team established to meet the local authority statutory duties and responsibilities to children and young people in its care who are eligible to receive a continued service as an 'eligible' care leaver in accordance with the Leaving Care Act 2000. The Leaving Care Team comprises Social Workers, Personal Advisors and a housing specialist and are co-located with other relevant services for young people e.g. 'Talent Match', 'Positive Steps', YOS and 'YouThink' – a sexual health service.

Young people in the care of Tameside transfer to the Leaving Care Team on or around reaching the age of 15 and 6 months when they qualify as 'eligible' care leavers and their formal Pathway Assessment of need will begin. Both the Social Worker and Personal Advisor will work with the young person, family and linked agencies to complete the Pathway Assessment and Pathway Plan before the young person reaches the age of 16 and 3 months.

Pathway Assessment:

The Pathway Assessment is a formal assessment of need based around the established Framework for the Assessment of Children in Need and their Families 2000. The assessment sets out the young person's developmental needs, parenting capacity and family and environmental factors which will impact upon the young person's transition to adulthood. Once the Pathway Assessment is completed, the Pathway Plan will be agreed setting out how all identified needs will be met and by whom.

Following completion of the initial Pathway Assessment and Plan, the Social Worker will continue to assess, visit, review and plan in accordance with the requirements set out by the DfE within: *The Children Act 1989: guidance and regulations*. When the young person reaches the age of 17, a named Personal Advisor is provided to begin to build a new empowering and enabling relationship with the young person. At around age 17 and 6 months, the Personal Advisor assumes responsibility for much of the day-to-day support / planning needs whilst the Social Worker continues to meet statutory needs in preparation for the end of the formal Social Work function.

Pathway Plan:

As part of the transition to adulthood planning and continued responsibilities post 18, all Pathway Plans consider the support and planning necessary to ensure a smooth transition at 18 which will include all appropriate accommodation options which can include Staying Put, Supported Lodgings, independent/semi-independent living, return to family, universal housing, university halls of residence, etc. Depending upon the accommodation route provided, a level of continued support may be provided within the placement to enable the young person to live safely in the community with the oversight and support of the Personal Advisor. From the age of 18 and, until aged 21 when generally eligibility to leaving care supports ceases (unless the young person is continuing in an agreed form of higher education or seeking support to access education), the Personal Advisor seeks to provide advice, participate in the assessment, preparation and implementation of pathway plans, by co-ordinating services, take reasonable steps so that care leavers make use of services, be informed about care leavers' progress and wellbeing. During this time, the care leaver will also be entitled to access all employment, health and support services available to other adult peers including statutory benefits, health, education, social housing and adult social care provision following assessment.

Transition Support Team:

The Transition Support Team provide support to care leavers who live in supported living accommodation. The programme is currently in the process of expanding this work further. Young in supported housing are encouraged and supported to aspire for the best for their future and to make good life choices and influence decisions about how they behave and what they do in their lives and the service will be provided over 7 days to ensure that young people have support out of traditional office hours.

APPENDIX 2

Analysis of care leavers as at April 2017

Care Leavers	Age 18 - 21	Sub total	Total
Total Liable for Council Tax	29	29	
Liable with a Student exemption	4	4	
Liable with a Severely Mentally Impaired exemption	3	3	
Total Liable for Council Tax			36
Not liable for CTAX (e.g. Social Services property)	9	9	
Non dependants and not liable	43	43	
Not resident in Tameside	26	26	
Not resident in Tameside – HMP	4	4	
Advised by Children’s Services living in Tameside in other arrangements e.g. Staying Put Not liable for Council Tax	14	14	
			96
Total	132	132	132

APPENDIX 3

EQUALITY IMPACT ASSESSMENT

Subject / Title	Council Tax Discount for Care Leavers
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Service Unit	Service Area	Directorate
Revenues	Exchequer	Governance, Resources and Pensions

Start Date	Completion Date
June 2017	August 2017

Lead Officer	Ilys Cookson
Service Unit Manager	Karen Milner
Assistant Executive Director	Ilys Cookson

EIA Group (lead contact first)	Job title	Service
Ilys Cookson	Assistant Executive Director	Exchequer
Karen Milner	Operational Lead	Exchequer

PART 1 – INITIAL SCREENING

An Equality Impact Assessment (EIA) is required for all Key Decisions that involve changes to service delivery. All other changes, whether a Key Decision or not, require consideration for the necessity of an EIA.

The Initial Screening is a quick and easy process which aims to identify:

- *those projects, policies, and proposals which require a full EIA by looking at the potential impact on any of the equality groups*
- *prioritise if and when a full EIA should be completed*
- *explain and record the reasons why it is deemed a full EIA is not required*

A full EIA should always be undertaken if the project, policy or proposal is likely to have an impact upon people with a protected characteristic. This should be undertaken irrespective of whether the impact is major or minor, or on a large or small group of people. If the initial screening concludes a full EIA is not required, please fully explain the reasons for this at 1e and ensure this form is signed off by the relevant Service Unit Manager and Assistant Executive Director.

1a.	What is the project, policy or proposal?	To introduce a local council tax discount for care leavers aged between 18 and 21 years old and with a council tax liability.
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1b.

What are the main aims of the project, policy or proposal?

A local authority has responsibility for a child in care up to the age of 21, and has further responsibilities up to the age of 25 where the care leaver is in full time education. A key priority is to support young people in care to move successfully into adult life and financial support and assistance is often critical in young adulthood.

In late December 2016, the Department for Communities and Local Government published a Council Tax Information Letter referring to the July 2016 Department of Education 'Keep on Caring' cross government care leaver strategy.

The strategy set out the Governments ambitions for care leavers and highlighted that each Council, under the Local Government Finance Act 1992, and through Council Tax Support Schemes, should be flexible to support this vulnerable group by offering discounts or exemptions from Council Tax. Consideration is being given to awarding a Council Tax discount to care leavers to alleviate some of the financial burden for this vulnerable group when transitioning into adulthood. The costs of the discount be monitored during the first year of implementation and the scheme amended as required to support a Greater Manchester approach and policy.

The proposals are as follows:

- Create a local discount scheme under Section 13 (a) (1) (c) of the Local Government Finance Act for care leavers.
- Grant a discount of up to 100% of the Council Tax that is due to care leavers residing in Tameside and aged 18, 19 and 20 up to the date of the 21st birthday in line with statutory responsibility and other GM Authorities.
- The discount will be awarded after all other discounts and exemptions have been awarded
- Grant a discount for any period that the care leavers reside in Tameside up to the age of 21.
- Grant an apportioned discount if the care leaver resides with another adult(s) who is not a care leaver.
- The discount will take effect from 01 September 2017 with discretion to backdate to 01 April 2017.
- Where awarded the discount will remain in place until the care leavers reaches 21 or ceases to be liable for Council Tax.

1c. Will the project, policy or proposal have either a direct or indirect impact on any groups of people with protected equality characteristics?

Where a direct or indirect impact will occur as a result of the policy, project or proposal, please explain why and how that group of people will be affected.

Protected Characteristic	Direct Impact	Indirect Impact	Little / No Impact	Explanation
Age	Y			The decision to introduce the policy will directly impact care leavers within the age group 18 – 21 years The scheme will be beneficial to those who are entitled to receive the discount which is estimated as being 29 Tameside care leavers under 21 with a Council Tax liability as at April 2017 and a further 15 care leavers residing in Tameside from other authorities.
Disability			Y	It is not anticipated that implementation of the policy will directly impact those with a disability.
Ethnicity			Y	It is not anticipated that the decision to introduce the policy will have an impact on people from different ethnic backgrounds.
Sex / Gender		Y		The gender profile of care leavers has a greater proportion of males compared to the Tameside population: 56% of Care Leavers up to the age of 21 and liable for Council Tax in Tameside are male and 44% are female.
Religion or Belief			Y	It is not anticipated that the he decision to introduce the policy will have an impact on people of differing religions or beliefs.
Sexual Orientation			Y	It is not anticipated that the decision to introduce the policy will have an impact on people of different sexual orientation.
Gender Reassignment			Y	It is not anticipated that the decision to introduce the policy will have an impact on people who have undertaken gender reassignment.
Pregnancy & Maternity			Y	It is not anticipated that the decision to introduce the policy will have an impact on people who are pregnant or parents.
Marriage & Civil Partnership	Y			The decision may directly impact a Care Leaver who is part of a couple. 5.6% of care leavers up to the age of 21 years and liable for council tax are in a couple, but there is no specific data available on care leavers who are married or in a civil partnership.

Are there any other groups who you feel may be impacted, directly or indirectly, by this project, policy or proposal? (e.g. carers, vulnerable residents, isolated residents)				
Group (please state)	Direct Impact	Indirect Impact	Little / No Impact	Explanation
			X	

Wherever a direct or indirect impact has been identified you should consider undertaking a full EIA or be able to adequately explain your reasoning for not doing so. Where little / no impact is anticipated, this can be explored in more detail when undertaking a full EIA.

1d.	Does the project, policy or proposal require a full EIA?	Yes	No
			X
1e.	What are your reasons for the decision made at 1d?	<p>The people affected by the scheme are vulnerable young adults. The local authority has responsibility for a child in care up to the age of 21, and has further responsibilities up to the age of 25 where the care leaver is in full time education.</p> <p>The scheme will be beneficial to those who are entitled to receive the discount which is estimated as being 29 Tameside care leavers under 21 with a Council Tax liability as at April 2017 (0.02% of all Tameside charge payers) and a further 15 care leavers residing in Tameside from other authorities.</p>	

If a full EIA is required please progress to Part 2.

PART 2 – FULL EQUALITY IMPACT ASSESSMENT

2a. Summary

A local authority has responsibility for a child in care up to the age of 21, and has further responsibilities up to the age of 25 where the care leaver is in full time education.

The definition of a care leaver is:

‘A person who has been in the care of the local authority (looked after) for at least 13 weeks from the age of 14 and who was in care on their 16th birthday’.

A key priority is to support young people in care to move successfully into adult life and financial support and assistance is often critical in young adulthood.

In late December 2016, the Department for Communities and Local Government published a Council Tax Information Letter referring to the July 2016 Department of Education ‘Keep on Caring’ cross government care leaver strategy.

The strategy set out the Governments ambitions for care leavers and highlighted that each Council, under the Local Government Finance Act 1992, and through Council Tax Support Schemes, should be flexible to support this vulnerable group by offering discounts or exemptions from Council Tax.

2b. Issues to Consider

Section 149 of the Equality Act 2010 places the Council and all public bodies under a duty to promote equality. All public bodies are required to have regard to the need to:

- Eliminate unlawful discrimination.
- Promote equal opportunities between members of different equality groups.
- Foster good relations between members of different equality groups including by tackling prejudice and promoting understanding.

The Council has also taken into consideration Section 13A (1) of the Local Government Finance Act 1992 states that:

‘Where a person is liable to pay Council Tax in respect of any chargeable dwelling and any day, the billing authority for the area in which the dwelling is situated may reduce the amount which he is liable to pay as respects the dwelling and the day to such extent as it thinks fit.’

Financial considerations.

The discount has been designed to provide extra support for vulnerable people who have left care and require financial support to move successfully into adult life.

The number of care leavers known to be liable for Council Tax up to the age of 21 years is 36, of which 7 have a Council Tax exemption and 29 have a liability to pay some Council Tax.

It is estimated that the proposed discount will have the following financial costs:

The potential cost for 2017 / 2018 for Tameside Care Leavers would be £24,173.94 (based on Tameside Care Leavers who have a current liability for Council Tax in Tameside). With a reciprocal arrangement to offer the discount to an additional 15 care leavers residing in Tameside from other GM areas the estimated cost of the discount in 2017/18 is £36k.

2c. Impact

A local authority has responsibility for a child in care up to the age of 21, and has further responsibilities up to the age of 25 where the care leaver is in full time education. A key priority is to support young people in care to move successfully into adult life and financial support and assistance is often critical in young adulthood.

The scheme will be beneficial to those who are entitled to receive the discount.

Analysis of Tameside care leavers as at April 2017

Care Leavers	Age 18 - 21
Total Liable for Council Tax	29
Liable with a Student exemption	4
Liable with a Severely Mentally Impaired exemption	3
Total Liable for Council Tax	36
Not liable for CTAX (e.g. Social Services property)	9
Non dependants and not liable	43
Not resident in Tameside	26
Not resident in Tameside - HMP	4
Advised by Children's Services living in Tameside in other arrangements e.g. Staying Put	14
Not liable for Council Tax	96
Total	132

A total of 29 care leavers under the age of 21 years old had a Council Tax liability and all of those liable to pay Council Tax currently reside in a Band A property with the exception of one residing in a Band B property. Of those liable to pay 2 had a partner, 20 were in receipt of a Single Person Discount. A total of 15 of those that had a Council Tax liability were in receipt of Council Tax Support.

TAMESIDE POPULATION

The population of Tameside is estimated at 219,324 in the March 2011 Census (Office for National Statistics). There are an estimated 101,730 properties in Tameside. The population of Tameside is estimated at 221,692 based on the 2015 mid-year population. The gender split of Tameside's overall population is 49.1% male and 50.9% female.

The March 2011 Census (Office for National Statistics) provides the following information:

Age

- Population – aged 16 years and over – 176,616 81%
- Population – aged 16 to 64 years – 142,415 65%
- Population – aged 16 to 24 years - 24,946 11%

The age profile of a Care Leaver for the purpose of this report is up to the age of 21 years and up to the age of 25 years where the care leaver is in full time education.

Gender

- Population – Male / Female – 107,650 49% / 111,674 51%
- Care Leavers up to the age of 21 years and liable for Council Tax – Male / Female – 56% / 44%

The gender profile of the Care Leavers has a greater proportion of males compared to the Tameside population.

Disability

- Population aged 16 to 64 – Day to day activities limited / Not limited – 23,941 16.8% / 118,474 83.2%
- Care leavers up to the age of 21 years exempt from Council Tax liability due to being Severely Mentally Impaired – 3

Ethnicity/ Religion & belief / sexual orientation / gender re-assignment / pregnancy & maternity / marriage & civil partnership

Specific data is not available on those protected characteristics for the Care Leavers client base.

Single People / Couples

- Households 94,953
- Single person households aged under 65 – 18,899 19.9%
- Couples – 40,138 42.3%
- Student Households – 10
- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied) – 36
- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied) Single person households – 30 83.3%
- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied) Couples – 2 5.6%
- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied) Student Households – 4 11%

Other considerations

- *Economic vulnerability* – 52% of the care leavers up to the age of 21 years who have a liability for Council Tax receive the maximum amount of Council Tax Support.

IMPACT ON CLIENT BASE – PROPOSALS FOR COUNCIL TAX DISCOUNT

Of the 29 Tameside care leavers affected beneficially.

The Council has a hardship fund to support people suffering severe financial hardship as a result of the changes to the Council Tax Support Scheme which impacts on the liability to pay Council Tax.

2d. Mitigations (<i>Where you have identified an impact, what can be done to reduce or mitigate the impact?</i>)	
Care Leavers who are married, in a civil partnership, or have a shared liability for Council Tax will not be eligible for the full discount.	Ensure that care leavers are aware and informed of the changes if they are sharing liability for council tax.
<i>Impact 2 (Describe)</i>	<i>Consider options as to what we can do to reduce the impact</i>
<i>Impact 3 (Describe)</i>	<i>Consider options as to what we can do to reduce the impact</i>
<i>Impact 4 (Describe)</i>	<i>Consider options as to what we can do to reduce the impact</i>

2e. Evidence Sources
<ul style="list-style-type: none"> • Section 13A (1) of the Local Government Finance Act 1992 • March 2011 Census (Office for National Statistics)

2f. Monitoring progress		
Issue / Action	Lead officer	Timescale
<ul style="list-style-type: none"> • <i>Ensure that changes to the Council Tax Discount are communicated appropriately and in a timely manner.</i> • <i>Monitoring (by protected characteristic group where appropriate) those presenting to the Council with concerns over Council Tax Liability, eligibility for the Council Tax Care Leavers Discount Support, other Discount and Exemptions, Council Tax Support and access to help / advice.</i> 	<i>Ilys Cookson</i>	<p><i>When appropriate</i></p> <p><i>On-going</i></p>

Signature of Service Unit Manager	Date
K Milner	August 2017
Signature of Assistant Executive Director	Date
I. Cookson	August 2017