

EQUALITY IMPACT ASSESSMENT (EIA)

Title of EIA		Care leaver council tax exemption
EIA Author	Name	Barrie Strain
	Position	Head of Revenues and Benefits
	Date of completion	26/01/2026
Director	Name	Barry Hastie
	Position	Director of Finance and Resources S151
Cabinet Member	Name	Cllr R Brown
	Portfolio	Strategic Finance and Resources

PLEASE REFER TO [EIA GUIDANCE](#) FOR ADVICE ON COMPLETING THIS FORM

SECTION 1 – Context & Background

1.1 Please tick one of the following options:

This EIA is being carried out on:

- New policy / strategy
- New service
- Review of policy / strategy
- Review of service
- Commissioning
- Other project (*please give details*)

1.2 In summary, what is the background to this EIA?

This proposal is looking at £1.198m investment over the next 3 years into extending the council tax exemption for care leavers up to the age of 25 (currently 21)

Care leavers are among the most vulnerable young adults, often without family support and disproportionately affected by financial hardship and high levels of poverty. Care leavers often pay Council Tax earlier than their peers because many young adults live with parents who cover household bills. Extending exemptions for care leavers helps address this inequality.

National research shows that council tax debt is a leading cause of stress and homelessness for care-experienced young people. Exempting them from council tax until 25 removes a significant barrier to stability and independence.

As a corporate parent, we should provide our care leavers the same support any good parent would provide and in September 2024, Coventry agreed care experience as a protected characteristic at full council, recognising the systemic disadvantage they experience and demonstrating our commitment to equality.

Our Corporate Parenting Strategy and Local Offer already provide strong support but the current exemption ends at 21 – creating a cliff edge. By extending to 25 our care leavers will help prevent debt, reduce homelessness, impact positively on health and wellbeing and support education and training pathways leading to better life chances and outcomes.

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1.3 List organisations and people who are involved in this area of work

Coventry Care Experienced young adults 18+
CCC

1.4 Who will be responsible for implementing the findings of this EIA?

Barrie Strain - Head of Revenues and Benefits

SECTION 2 – Consideration of Impact

Refer to guidance note for more detailed advice on completing this section.

In order to ensure that we do not discriminate in the way our activities are designed, developed and delivered, we must look at our duty to:

- Eliminate discrimination, harassment, victimisation and any other conflict that is prohibited by the Equality Act 2010
- Advance equality of opportunity between two persons who share a relevant protected characteristic and those who do not
- Foster good relations between persons who share a relevant protected characteristic and those who do not

To find out more about local data, please visit the below links:

[Facts about Coventry](#)

[Census 2021](#)

[Joint Strategic Needs Assessment \(JSNA\)](#)

2.1 Baseline data and information to include data on Protected Characteristics, Health Inequalities and Digital Inclusion

Please include a summary of data analysis below, using both your own service level management information and also drawing comparisons with local data where necessary. Where possible, compare your data to local data using: Facts about Coventry; Census 2021; JSNA.

Care leavers who are eligible but not currently open to a service – aged 21-25 years:

360 care leavers

Age breakdown below:

Age	Number
21 years	61
22 years	91
23 years	104
24 years	104 – who may not be eligible depending on when they turn 25

Currently open and accessing a service:

497 care leavers.

Age breakdown below:

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Age	Number
18 years	126
19 years	128
20 years	113
21 years	56
22 years	27
23 years	23
24 years	24 – who may not be eligible depending on when they turn 25

2.2 Please highlight which Marmot Principles does this EIA Support.

1. Give every child the best start in life
2. Enable all children, young people and adults to maximise their capabilities and have control over their lives
3. Ensure a healthy standard of living for all
4. Create fair employment and good work for all
5. Create and develop healthy and sustainable places and communities
6. Strengthen the role and impact of ill health prevention
7. Tackle racism, discrimination and their outcomes
8. Pursue environmental sustainability and health equity

SECTION 3 – Protected Groups

3.1 On the basis of evidence, complete the table below to show what the potential impact is for each of the protected groups.

- Positive impact (P),
- Negative impact (N)
- Both positive and negative impacts (PN)
- No impact (NI)

Protected Characteristic	Impact type P, N, PN, NI	Nature of impact and any mitigations required
Age 0-18	NI	
Age 19-64	P	Care experienced young adults from 18+ to 25. This group who are transitioning to independence are at higher risk of debt, homelessness, and financial hardship. Extending the exemption provides stability at a critical life stage and helps mitigate disadvantage compared to peers who can rely on family support.
Age 65+	NI	

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Disability	P	A disproportionate number of care leavers are disabled or have additional needs, including mental health conditions and neurodiversity. Removing council tax liability reduces financial pressure and supports independent living for disabled young adults who may face barriers to employment or higher living costs.
Gender reassignment	NI	
Marriage and Civil Partnership	NI	
Pregnancy and maternity	NI	
Race (Including: colour, nationality, citizenship ethnic or national origins)	P	Young people from some ethnic minority backgrounds, as well as young people from White backgrounds, are over-represented in the care system and may face additional barriers to employment and housing. This proposal helps reduce financial disadvantage and supports fairer outcomes for care-experienced young people across these groups.
Religion and belief	NI	
Sex	P	Care leavers of all sexes will benefit equally. However, the exemption may have a greater positive impact on young women, particularly lone parents, who are over-represented among care leavers and often face compounded financial pressures.
Sexual orientation	P	LGBTQ+ young people are over-represented among care leavers and are more likely to experience family breakdown, homelessness, and financial exclusion. Extending the exemption supports independence and reduces financial risk for this group.

3.2 On the basis of evidence, complete the table below to show any impact on the following characteristics which are not specified as protected characteristics but should be considered.

Group	Impact type P, N, PN, NI	Nature of impact and any mitigations required
Care Experienced	P	Extending the Council Tax exemption reduces financial pressure for care-experienced young people, helping prevent debt and housing instability. It supports wellbeing, fairness, and a smoother transition to independence by recognising that care leavers lack parental support that many peers rely on.
Armed Forces	NI	
Social Economic Groups (low income,	P	Care-experienced young people are more likely to be on low incomes and face financial insecurity.

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poverty, education, unemployment, community safety and social support)	Extending the Council Tax exemption reduces fixed living costs, helps prevent debt, and supports housing stability at a time when many are living independently without family financial support.
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SECTION 4 –Next steps

Planned Action	Owner	Timescale

4.2 How will you monitor and evaluate the effect of this work?

Feedback from consultation and monitoring once the policy is implemented

SECTION 5 – Impact on Council Staff

5.1 Will this area of work potentially have an impact on Council staff? Yes/No

If yes

Nature of impact and any mitigation required

n/a

SECTION 6 – Completion Statement

As the appropriate Head of Service for this area, I confirm that the potential equality impact is as follows:

No impact has been identified for one or more protected groups Positive impact has been identified for one or more protected groups Negative impact has been identified for one or more protected groups Both positive and negative impact has been identified for one or more protected groups The potential impact of this proposal on protected groups is not yet known

Before you submit this form - please save your progress and forward the email you receive with any questions to equality@coventry.gov.uk. The team will review your Equality Impact Assessment and provide you with feedback.

Only click submit if the Equality Impact Assessment has been reviewed and you have been advised to by the equality team.

7.0 Approval

Name of Head of Service: Barrie Strain	Date approved by Head of Service: 26/01/2026
Name of Director: Barry Hastie	Date sent to Director: 26/01/2026