

Cabinet
Council

20 November 2012
4 December 2012

Name of Cabinet Member:

Cabinet Member (Strategic Finance and Resources) – Councillor Duggins

Director Approving Submission of the report:

Director of Finance and Legal Services

Ward(s) affected:

City-wide

Title:

Approval of Council Tax Support Scheme

Is this a key decision?

Yes

The proposals within the report will have financial implications in excess of £500k per annum.

Executive Summary:

Council tax benefit is a means tested benefit to help low income households with the cost of council tax payments. The benefit is currently administered by the Council under a national framework prescribed by the Department for Work and Pensions.

The Council awards £29.6 million of council tax benefit annually to more than 37,000 households in the city – Of the £29.6 million £26.6 million related to the City Council's share of council tax revenue and £3 million to the West Midlands Police and Fire Authorities that are also funded through council tax.

From April 2013 council tax benefit will be abolished and replaced with localised 'council tax support.' Every Billing Authority will have responsibility for designing its own scheme of support. In localising support, the Department for Communities and Local Government are cutting funding by 10 per cent. Based on expenditure for 2011/12 the Council would receive funding of £24 million towards the Council's share of cost of awards currently totalling £26.6 million per annum.

The rules governing support for pensioners, who comprise approximately 40 per cent of the caseload in Coventry, will continue to be prescribed nationally so that people of pension age do not receive any reduction in entitlement under a local scheme.

The 10 per cent funding reduction would equate to a 17 per cent reduction in Coventry when applied only to working age people.

In October 2012 the Department for Communities and Local Government announced transitional funding for the first year of Council Tax Support schemes. To receive the additional funding, worth approximately £650,000 to Coventry, local authorities must ensure that their schemes do not pass on more than an 8.5 per cent reduction in support for Council Tax payments.

The Council needs to approve a local Council Tax Support scheme and decide what level of funding to make available for the scheme. Three broad options have been considered:

1. Replicate the current Council Tax Benefit scheme and find savings from other areas to fund the 10 per cent cut so that a local system provides the same level of support as the current national system.
2. Pass the 10 per cent cut on as a blanket reduction for all working age people.
3. Pass the reduction on based on household income levels.

Options two and three would place significant financial pressures on low-income households, many of whom will be impacted adversely by other changes to the welfare system. The Council would then have to collect council tax from low-income households which would be costly and resource-intensive. Additionally, options two and three would not attract transitional funding.

The report recommends that following consideration of the consultation responses, Equality Impact Assessment and other information in this report, the Council adopt the Council Tax Support scheme as included at appendix 1. The scheme replicates the current Council Tax Benefit scheme and will therefore provide the same level of support for new and existing claimants.

Recommendations:

Cabinet is requested to:

- 1) Take into account the consultation responses, Equality Impact Assessment and other information in this report and recommend that Council approve the proposed Council Tax Support scheme as set out in appendix 1 and delegate authority to the Director of Finance and Legal Services to make final detailed changes to the Scheme and to implement the scheme from 1 April 2013

Council is requested to:

- 1) Take into account the consultation responses, Equality Impact Assessment and other information in this report and approve the proposed Council Tax Support scheme as set out in appendix 1 and delegate authority to the Director of Finance and Legal Services to make final detailed changes to the Scheme and to implement the scheme from 1 April 2013.

List of Appendices included:

Appendix 1 – Draft Council Tax Support Scheme
Appendix 2 – Outcome of Consultation Report
Appendix 3 – Equality Impact Assessment
Appendix 4 – Response from the West Midlands Police Authority

Background papers:

Other useful documents

Localising support for council tax in England consultation – Department for Communities and Local Government

<http://www.communities.gov.uk/publications/localgovernment/localisingcounciltaxconsult>

Local Government Finance Bill,

<http://www.communities.gov.uk/localgovernment/localgovernmentfinance/lqfinancebill/>

Localising Support for Council Tax: A Statement of Intent

<http://www.communities.gov.uk/localgovernment/localgovernmentfinance/lqfinancebill/>

Has it or will it be considered by Scrutiny?

No

Has it, or will it be considered by any other Council Committee, Advisory Panel or other body?

No

Will this report go to Council?

Yes

4 December 2012

Report title:

Approval of Council Tax Support Scheme

1. Context (or background)

- 1.1 Council tax benefit (CTB) is a means-tested benefit to help people on a low income with their council tax payments. It is currently a national system administered by Councils on behalf of the Department for Work and Pensions (DWP).
- 1.2 The Council's revenues and benefits division awarded £29.6 million in CTB in 2011/12 to approximately 37,000 Coventry households. Of this £26.6 million related to the City Council's share of Council Tax revenue and £3m to the West Midlands Police and Fire Authorities that are also funded through council tax. The average benefit award is around £15 per week. At present CTB expenditure is funded by the DWP through an annual subsidy claim.
- 1.3 In the spending review 2010 it was announced that support for council tax would be localised from 2013/14 and would be known as Council Tax Support (CTS).
- 1.4 In localising support, the Government are cutting funding for local schemes by 10 per cent from the current level of CTB expenditure. The Council therefore expects to receive a grant for CTS which will equate to approximately 90 per cent of current CTB subsidy. Based on 2011/12 expenditure the Council would receive £2.6 million less under CTS than the current £26.6 million received under CTB.
- 1.5 Clause 9 of the Local Government Finance Bill places a statutory duty upon local authorities to design and implement local schemes of support for council tax. Local schemes must be approved by Councils by 31 January 2013.
- 1.6 Any Council failing to approve a scheme by this time will have a default scheme imposed upon them. The default scheme replicates broadly the current CTB scheme.
- 1.7 Support for pension age claimants will continue to be determined under a national framework of support prescribed by the Department for Communities and Local Government (DCLG) but administered by local authorities. The national scheme will ensure pensioners receive the same level of support under CTS as they do under CTB.
- 1.8 Pensioners comprise approximately 40 per cent of the CTB caseload in Coventry. With pensioners protected from any potential reductions in support under a local scheme, the 10 per cent cut in funding would equate to an approximate 17 per cent cut if applied only to the working age population.
- 1.9 In designing local schemes, local authorities are reminded of their responsibilities in relation to vulnerable groups and individuals and the DCLG have made specific reference to the following Acts:
 - the Child Poverty Act 2010, which imposes a duty on local authorities and their partners, to reduce and mitigate the effects of child poverty in their local areas;
 - the Disabled Persons (Services, Consultation and Representation) Act 1986, and Chronically Sick and Disabled Persons Act 1970, which include a range of duties relating to the welfare needs of disabled people;

- the Housing Act 1996, which gives local authorities a duty to prevent homelessness with special regard to vulnerable groups.

1.10 In addition to considering the impact of a local scheme on vulnerable groups, local authorities are also encouraged to consider protecting work incentives when establishing local support schemes.

1.11 In designing local schemes local authorities were required to, in the following order:

- I. consult any major precepting authority which has power to issue a precept to it;
- II. publish a draft scheme in such manner as it thinks fit;
- III. consult such other persons as it considers are likely to have an interest in the operation of the scheme.

1.12 The current CTB scheme is a demand-led benefit funded by central government. As more people become entitled to the benefit more government funding is made available to provide for increased expenditure. Under a local system of support it is expected that the Council will be required to meet the cost of fluctuations in demand for support.

1.13 Compounding the volatility of expenditure further is the fact that CTB is known to be under-claimed, particularly amongst people of pension age, with some estimates indicating take-up at just 60 per cent. The Council could potentially bear the financial cost of any future increases in the level of take-up.

1.14 In addition to the localisation of support for council tax, the Government are making technical changes to the council tax system which will enable local authorities to increase the amount of council tax charged for second homes and empty properties. Councils will also be able to charge an additional council tax premium on properties that have been empty for more than two years. It is estimated that these changes could raise an additional £1.8 million in council tax annually.

2. Options considered and recommended proposal

2.1 In designing a local system of support for council tax, the Council needs to decide what level of funding to make available for this purpose. If the Council limits funding to the DCLG grant level then working age people would have their entitlement reduced. If the Council favours protecting the current level of support so that people do not experience reductions, then the Council would need to find savings of approximately £2.6 million from other areas of expenditure.

2.2 These decisions are set within an already challenging financial context. The Government is cutting formula grant levels by 27 per cent over four years from 2011/12, with similar levels of cuts expected in subsequent years. The current budget gap within the Council's medium term financial strategy is £14 million in 2013/14 and £27 million in 2014/15.

2.3 If the Council opts to pass on some or all of the government cut to working age people through a less generous local system of support, then the potential impact on council tax collection rates needs to be considered. At present approximately 15,000 of the 22,000 working age recipients of CTB do not pay any council tax as they receive maximum benefit. If, under a local scheme, the Council needs to collect relatively small amounts of council tax from these same people then enforcement of these cases could prove challenging and costly.

- 2.4 The Local Government Finance Bill is likely to provide local authorities with significant discretion in designing local systems of support for council tax. Practicably, however, local authorities are restricted by a challenging timescale for implementation but also by IT limitations. Particularly in the first year of the local schemes, radical changes to the IT systems are unlikely to be facilitated by software suppliers
- 2.5 Given the time pressures and IT constraints it is recommended that a local scheme of support, particularly in the first year, is based largely on the current CTB scheme with broadly identical rules governing eligibility and administration. This is prudent in terms of the constraints mentioned, but this approach also creates minimal disruption and confusion for customers whilst also, depending on the preferred funding arrangement, preserving the entitlement of some or all customers.
- 2.6 In deciding on the most appropriate funding approach three broad options have been considered.

Option 1

- 2.7 The first approach is to design a local support system which replicates the current CTB scheme and therefore maintains existing levels of support. Not only does this protect low income households from reductions in support but it also means less disruption to council tax collection rates and avoids the potential for increased collection costs. In this scenario the Council would need to fund the additional expenditure above and beyond the DCLG grant contribution. This would mean finding savings from other areas of expenditure.

Option 2

- 2.8 The second approach considered is to pass on the 10 per cent (or a percentage) cut in support by way of a 17 per cent reduction for all working age people. This approach would apply a blanket reduction regardless of individual circumstances or the type or level of income of the person/household. The advantage of this approach would be to disperse the cut across the widest possible section of customers to minimise the average impact. The average weekly award of £14.95 would reduce by £2.54 to £12.41.
- 2.9 This approach spreads the burden of the cut. However, of the 22,000 working age customers, approximately 15,000 currently receive maximum benefit which means that they make no contribution towards their council tax bill. To begin collecting relatively small amounts from such a group could be challenging and potentially costly, particularly given that many of these same people are being and will continue to be affected by other welfare reforms which reduce the support they receive.

Option 3

- 2.10 The third option considered would involve passing on part of the cut to working age people based on their household income. The preferred option for doing this would be to increase the taper which is applied to excess income. At present, the government prescribes notional income levels which individuals and families are deemed to require in order to meet basic needs. If household income is below this prescribed amount then the claimant will receive a full benefit award. Any income above the notional amount is known as excess income and benefit entitlement is reduced by a percentage of the excess income amount.
- 2.11 Under the current CTB scheme this taper amount is set at 20 per cent (20 pence for each additional pound of excess income). Under a local scheme the Council could increase this rate to generate savings.

- 2.12 The taper rate for housing benefit is 65 per cent and the taper rate for universal credit is expected to be 65 per cent. If CTS was based on a taper rate of 65 per cent it is estimated that this would reduce expenditure by approximately £1.3 million per annum. The Council would then need to fund the difference.
- 2.13 The benefits of this approach are that reductions are targeted at households with higher incomes rather than an arbitrary blanket percentage reduction. In the vast majority of such cases the customer will already be making some level of contribution towards their council tax bill. People in receipt of passported benefits such as income-based job seekers allowance and income support would be protected from a reduction.
- 2.14 The obvious disadvantage of this approach would be the potential impact on work incentives. An increased taper rate would result in benefit being withdrawn more quickly when a person starts work or earns more.
- 2.15 It is estimated that this approach would affect approximately 3,800 customers and approximately 2,000 of those would no longer qualify for any support under the increased taper rate. Of the households impacted, approximately 2,200 (58 per cent) have one or more children and approximately 800 (21 per cent) have a disabled household member.
- 2.16 Of the 3,800 cases subject to a taper, the current average excess income is £32 per week. The current average weekly benefit entitlement is £10.88 per week and this would reduce to £4.27 per week if the taper were increased to 65 per cent.

Transitional funding

2.17 In October 2012 the DCLG announced a transitional grant scheme for localising council tax support. Local authorities may apply for a share of the additional £100 million transitional funding providing their local schemes meet the following criteria:

- Those who would be entitled to 100% support under current council tax benefit arrangements pay between zero and no more than 8.5% of their net council tax liability;
- The taper rate does not increase above 25%;
- There is no sharp reduction in support for those entering work.

2.18 It is expected that local authorities satisfying the eligibility criteria would apply for the transitional grant in February 2013.

2.19 If Coventry was to implement a local scheme as detailed in option one the Council would be eligible to receive the transitional grant, expected to amount to approximately £650k for Coventry. Options two and three would preclude Coventry from receiving the transitional grant as those schemes would not satisfy the criteria detailed above.

2.20 Whilst the transitional funding would offset some of the £2.9 million loss to the Council and preceptors, the DCLG have made clear that the transitional funding is a one off payment that will not be available in subsequent years.

Pensioners

2.21 Regardless of which option is chosen, people of pension age will be subject to the same system of support currently provided through CTB and will not receive any reduction in the support they receive.

A regional approach

2.22 Whilst there was considered to be significant merit in adopting a common West Midlands and/or sub-regional scheme, the possibility of this was dismissed on the grounds that it was not practicably achievable within such a short timescale. It was also clear from an early stage that Councils within the West Midlands were taking different approaches to the development of draft schemes. There may be opportunities to explore greater regional harmonisation in year two and beyond.

Recommendation

2.23 Council is recommended to endorse option one and approve the draft CTS scheme, as set out in appendix 1, which replicates the rules of entitlement of the current CTB scheme and protects the level of support of new and existing customers.

2.24 In making this recommendation to Council the following considerations have been given specific attention:

- Replicating the current CTB scheme will ensure that low-income and vulnerable Coventry residents are not subject to increased council tax costs.
- There will be no detrimental impact on work incentives.
- The economic climate remains volatile with high levels of unemployment and the cost of living increasing.

- The timescale within which Councils must deliver local schemes of support is extremely challenging and is not conducive to the design and implementation of sophisticated support schemes in year one.
- There is a limit to the IT enhancements that software providers can have in place from 1 April 2013.
- People are being affected by a number of other changes to the welfare system with estimates suggesting that up to £10 million could be lost to the local economy as a result of the reforms.
- Having to collect small amounts of council tax from low income households, in the current economic climate and with other welfare cuts reducing household incomes, is likely to be extremely challenging and lead to a significant reduction in collection rates.
- Replicating the current scheme in year one will allow the Council to monitor the impact of amended schemes in other areas and learn from those experiences. This will help to inform decisions on Coventry's local scheme for year two and beyond.
- The consultation results and Equality Impact Assessment detailed below.

3. Results of consultation undertaken

3.1 The Council was required to consult with major precepting Authorities and therefore wrote to West Midlands Police and West Midlands Fire and Civil Defence Authority in August 2012 to formally consult on proposals for a draft CTS. At the time of writing only West Midlands Police have responded and below is a summary of the comments included within their response. The full response is included at appendix 4.

- The Police Authority is concerned that they have little "control or influence" over decisions by Billing Authorities which are "likely to have a seriously detrimental effect on the future resource levels for policing in the West Midlands."
- The Police Authority will be making representations to the Home Secretary.
- The Police Authority acknowledge "there is a difficult balance to be struck between the impact on benefit claimants and the financial implications for the local authority and the PCC."
- The Police Authority would want to be assured that the Council's proposals are consistent with the Government's framework and in particular:
 - The cost of support is determined by local need
 - Pensioners will be protected and receive the same level of support as currently through council tax benefit
 - That the Council has observed their duty to protect vulnerable groups
 - That the proposed scheme supports incentives to work and avoids disincentives to move into work
- If all Billing Authorities were to adopt a local scheme which matches current eligibility rules and award levels, there would be a negative impact on the resource base for policing and community safety, drugs intervention and other crime related activity by about £2 million, or the equivalent of a 3% increase in the current precept, just as it were to stand still.
- The Police Authority expressed concern about the equalities implications for the Police and Crime Commissioner if the seven West Midlands Billing Authorities were to opt for different local schemes. For that reason, and for reasons of practicality and certainty in 2013/14, the Police Authority felt there was considerable merit in all Billing Authorities adopting the same local schemes as soon as possible.

3.2 A formal public consultation on the proposed draft scheme was undertaken from 20 August to 15 October. A report documenting the findings of this consultation is included at appendix two.

Respondent type	Positive effect	No difference	Negative effect	Don't know/ Can't say
Coventry resident	1	13	11	24
Representative of an organisation operating in the city	3	0	0	0
Other	1	1	0	1
Total	5	14	11	25

- 72 surveys were completed, with 7 respondents only completing question 1
- 63 (87.5%) of the respondents were residents of Coventry with 4 (5.6%) responses received from organisations operating in the city, including Whitefriars Housing, Coventry Law Centre and a response from CAB on behalf of Advice Services Coventry.
- 33 responses (58%) came from households not in receipt of a council tax benefit award and 41.3% of people were in full time employment.
- 5 people (9.1%) said the draft scheme would have a positive impact on them, 14 (25.5%) said it would have no impact and 11 (20%) said the proposed scheme would have a negative impact. Of the 55 responses to this question 25 (45.5%) of respondents were unable or unwilling to say how the proposed CTS scheme would affect them.
- Responses were received on behalf of organisations including WM Housing, Coventry Law Centre and Coventry CAB on behalf of specific members of Advice Services Coventry including Age UK Coventry, Woodend and Willenhall Advice Centres. The responses from these organisations were supportive of the proposal to protect low income households from reductions in support for council tax costs.
- 52.2% of respondents were male and 81.8% were White British.
- 18 per cent of respondents were disabled.

3.3 Free text responses to the consultation are summarised in the table below. Whilst there was support for the principle of ensuring cuts were not passed on to low income households, a number of respondents argued that the Council should oppose cuts by central government.

Category	Total
Concern where cuts to be made/ impact of shortfall	12
CCC should oppose Govt cut/ seek more funds	9
Welcomes proposal to maintain current benefit	8
Don't want any increase in council tax	5
Suggest CCC uses reserves	5
Suggest other action	6
Need to bear in mind other welfare reform pressures	4
Not fully understood proposal?	3
General comment/ Misc	6

3.4 The results of the consultation did not indicate that the proposed scheme would disproportionately impact on any vulnerable group. Concern was expressed that the need to make £2.6 million worth of savings from other areas of expenditure could impact on other groups but these decisions will form part of the Council's budget consultation.

3.5 Of those respondents who felt that maintaining the current level of support was the wrong approach for a local scheme, the most common reason for this view was that other Council

services would suffer as a result. Some felt that this was unfair to local tax payers as they would be subsidising benefit recipients. Others felt that the Council should challenge the cuts in the first instance rather than absorb the cuts in other areas.

3.6 Whilst the Council acknowledges and understands these views, the Council does not feel it is appropriate to pass on further cuts to low income households at this time. Many low income households are experiencing reductions in other benefits and the cumulative impact of these reductions remains unclear at this stage. Household incomes are falling and living costs are increasing and so to begin collecting relatively small amounts of Council Tax from low income households, many of whom do not pay any Council Tax, could prove to be a false economy. Those that do pay the additional liability would potentially find themselves in hardship and the cost of enforcing debts against those who did not pay would be significant.

4. Timetable for implementing this decision

4.1 The Council's CTS scheme must be approved before the 31 January 2013. The scheme comes into force on 1 April 2013

5. Comments from Director of Finance and Legal Services

5.1 Financial Implications

The overall financial context of the proposed changes has been outlined in paragraph 2.2. More detailed considerations are described below.

If the Council chooses to meet the reduction in funding for CTB, this will result in no impact on current CTB recipients. However, it will also mean that these savings will need to be found from services provided across the City Council in ways that could potentially affect the recipients of the services affected. The savings and their impacts would not be clear until the Council sets its overall budget in February 2013. There may also be an impact on other organisations that receive a share of overall Council Tax income - the West Midlands Police and Fire Authorities although the Government's proposed mechanism appears to be removing the relevant element of Police funding from the current process. If the whole funding reduction were to be met through savings, the impact would be approximately £2.6 million - City Council (89.9%) – with the equivalent figures for the precepting authorities being West Midlands Police £0.2 million (6.8%) and West Midlands Fire £0.1 million (3.3%).

To provide some context for the implications of a £2.6 million budget cut, it is estimated that £1 million represents the cost of approximately 40 City Council employees. Therefore a cut of £2.9 million is equivalent to the cost of up to 116 full-time posts across the Council and the West Midlands Police and Fire Services. The Council is able to review each year its local Council Tax Support scheme and on this basis the option recommended in this report, if implemented, can be reviewed again prior to the 2014/15 budget cycle to ensure that it is sustainable in the longer term.

The Council had factored in previously a 2.5 per cent rise in council tax each year in line with its' Medium Term Financial Strategy. Recent indications from Government are that the maximum level of rise that will be permitted before a local referendum is triggered will be 2% for 2013/14. Therefore, it is very unlikely that the Council will be able to generate additional Council Tax revenue to manage the cost pressures within this report. The final level of Council Tax rises will be considered in the Budget Report to Council in February 2013.

It should be noted that the Council's £2.6 million gap between the cost of a local scheme and the DCLG grant level based on 2011/12 figures is likely to increase in future years, particularly if grant levels do not increase in line with increases to Council Tax. A rise of 2% for instance would increase the gap by a further £0.5 million. There is also a risk to the Council if the number of people claiming benefit increases and this increase is not reflected in a corresponding increase in DCLG grant levels.

Any part of the funding met through Council Tax technical changes is potentially difficult to collect. It is difficult to predict accurately the degree to which collection rates on increased Council Tax charges on empty homes and second properties could be maintained at the existing level (98.5%). However, it is reasonable to assume that collection will be more difficult for such property classes and the council's overall collection rate will be affected accordingly.

If the Council chooses to reduce the level of overall CTB paid this will have two implications. It will impact on individual CTB recipients as described elsewhere within this report and it will also affect overall collection. Reductions in benefit will mean that people who have never paid Council Tax will become liable and it is very likely that collection will prove very challenging in some instances and once again this is likely to affect the overall collection rate.

If the Council is successful in applying for a transitional grant, as it fully expects to be if option one is approved by Council, then the £2.6 million gap could be offset by a projected £650k in year one - The West Midlands Police would receive £49k and West Midlands Fire would receive £23k.

5.2 Legal Implications

The Council is required by clause 9 of the Local Government Finance Bill to design and agree a local scheme of support by 31 January 2013. Failure to have a scheme agreed by this date would result in the Council failing to meet a statutory obligation and a default scheme would be imposed on the Council.

6. Other implications

6.1 How will this contribute to achievement of the Council's key objectives / corporate priorities (corporate plan/scorecard) / organisational blueprint / LAA (or Coventry SCS)?

CTS will provide financial assistance to low income households to meet the costs of Council tax payments.

6.2 How is risk being managed?

A welfare reform project board meets fortnightly and a project risk register has been established for CTS. The Corporate and Directorate risk registers include a risk for welfare reform.

6.3 What is the impact on the organisation?

The Council is required to design and agree a local scheme of support by 31 January 2013. Failure to have a scheme agreed by this date would result in the Council failing to meet a

statutory obligation and a default scheme would be imposed on the Council. The localisation of council tax support represents a significant financial risk to the Council in terms of both meeting the cost of the scheme but also potentially of collecting council tax from low income households which could result in increased administrative costs to the authority. Reducing the support available to low income households also has potential impacts on demand for other Council service areas.

6.4 Equalities / EIA

Many households currently claiming council tax benefit are experiencing negative impacts from other welfare benefit changes and from the economic recession, such as loss of employment.

Equality analysis of Coventry's current CTB caseload has been undertaken, which showed that of the 22,564 households (of working age) currently claiming council tax benefit:

- 47% (10,481) include children and 21% (4,649) include children aged under 5 years
- 41% (7,143) are lone parent households, and 17% (2,900) are lone parent households with children aged under 5 years
- 37% (8,327) include children with parents on very low incomes (entitled to a full award)
- Ethnically diverse areas of the city are more likely to have higher levels of residents claiming council tax benefit than other areas (ethnicity data for benefit claimants is not collected)
- Approximately 40% (2,667) of non-passported households (not in receipt of income support, income-based job seekers allowance or income-based employment support allowance) have a disabled household member

Nationally, 48 per cent of all households in receipt of council tax benefit are believed to have a disabled household member.

Option 1 would protect thousands of vulnerable households, many of which include family members with characteristics that are 'protected' under the Equality Act 2010, from reductions in the income they receive. There may be consequential impacts on other services but these cannot be assessed in detail at the present time because of the timescale for making the decision. These impacts will be the subject of equality impact assessments as part of the 2013/14 budget-setting process.

The responses to the Council's public consultation on council tax support did not indicate that any vulnerable groups would be disadvantaged as a result of the proposed Council Tax Support scheme.

The full equality impact assessment is included at appendix 3.

6.5 Implications for (or impact on) the environment

None

6.6 Implications for partner organisations?

Reducing entitlement to benefit has potentially significant impacts on partner organisations, particularly for advice agencies and other third sector organisations. The Council is in regular contact with partner organisations to ensure they are kept informed of potential changes.

There are implications for major precepting authorities and the Council has consulted West Midlands Police and the West Midlands Fire and Civil Defence Authority in respect of these implications.

Report author(s):

Name and job title:

Helen Harding

Assistant Director Revenues and Benefits

Directorate:

Finance and Legal Services

Tel and email contact:

024 7683 3935

Helen.harding@coventry.gov.uk

Contributor/approver name	Title	Directorate or organisation	Date doc sent out	Date response received or approved
Contributors:				
Tim Savill	Head of Benefits	Finance and Legal services	11/10/2012	23/10/2012
Jenni Venn	Assistant Director Policy, Partnership and Performance	Chief Executive's Directorate	11/10/2012	23/10/2012
Barrie Strain	Performance and Policy Manager	Finance and Legal services	11/10/2012	24/10/2012
Other members				
Names of approvers: (officers and members)				
Paul Jennings	Finance Manager	Finance and Legal services	11/10/2012	12/10/2012
Claire Campbell	HR Manager	Customer and Workforce Services	11/10/2012	11/10/2012
John Scarborough	Corporate Governance & Litigation Manager	Finance and Legal services	11/10/2012	24/10/2012
Chris West	Director of Finance and Legal Services	Finance and Legal services	22/10/2012	24/10/2012
Councillor Duggins	Cabinet Member (Strategic Finance and Resources)		22/10/2012	24/10/2012

This report is published on the council's website:
www.coventry.gov.uk/meetings