

Equality Impact Analysis

This equality impact analysis establishes the likely effects both positive and negative and potential unintended consequences that decisions, policies, projects and practices can have on people at risk of discrimination, harassment and victimisation. The analysis considers documentary evidence, data and information from stakeholder engagement/consultation to manage risk and to understand the actual or potential effect of activity, including both positive and adverse impacts, on those affected by the activity being considered.

To support completion of this analysis tool, please refer to the equality impact analysis guidance.

Section 1 – Analysis Details (Page 5 of the guidance document)

Name of Policy/Project/Decision	Council Tax Support Scheme 2026
Lead Officer (SRO or Assistant Director/Director)	Chris Brown
Department/Team	Corporate Collection and Support
Proposed Implementation Date	1 st April 2026
Author of the EqlA	Chris Brown
Date of the EqlA	27/10/2025

1.1 What is the main purpose of the proposed policy/project/decision and intended outcomes?
<p>To review and reform the council's Council Tax Support scheme for working age residents, in order to make it more equitable, efficient to administer, whilst remaining as cost-neutral as possible.</p> <p>Bury Council Tax Support Scheme 2026.docx</p>

Section 2 – Impact Assessment (Pages 6 to 10 of the guidance document)

2.1 Who could the proposed policy/project/decision likely have an impact on?
<p>Employees: No – the scheme provides financial support to residents.</p> <p>Community/Residents: Yes</p> <p>Third parties such as suppliers, providers and voluntary organisations: No - the scheme provides financial support to residents.</p> <p>If the answer to all three questions is 'no' there is no need to continue with this analysis.</p>
2.2 Evidence to support the analysis. Include documentary evidence, data and stakeholder information/consultation
<p>Documentary Evidence:</p> <p>Bury Council Tax Support Scheme 2026 Options Analysis.docx</p>
<p>Data:</p> <p>Please see embedded link in previous section</p>
<p>Stakeholder information/consultation:</p> <p>The purpose of the Cabinet report is to seek approval to publicly consult on the proposed scheme, and therefore consultation will be undertaken following this. The consultation exercise will include consulting with residents, stakeholders and public advocate bodies.</p>
2.3 Consider the following questions in terms of who the policy/project/decision could potentially have an impact on. Detail these in the impact assessment table (2.4) and the potential impact this could have.

- Could the proposal prevent the promotion of equality of opportunity or good relations between different equality groups?
- Could the proposal create barriers to accessing a service or obtaining employment because of a protected characteristic?
- Could the proposal affect the usage or experience of a service because of a protected characteristic?
- Could a protected characteristic be disproportionately advantaged or disadvantaged by the proposal?
- Could the proposal make it more or less likely that a protected characteristic will be at risk of harassment or victimisation?
- Could the proposal affect public attitudes towards a protected characteristic (e.g. by increasing or reducing their presence in the community)?
- Could the proposal prevent or limit a protected characteristic contributing to the democratic running of the council?

2.4 Characteristic	Potential Impacts	Evidence (from 2.2) to demonstrate this impact	Mitigations to reduce negative impact	Impact level with mitigations Positive, Neutral, Negative
Age	Neutral	The scheme in respect of pension age applicants is defined by Central Government within the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 and the Local Government Finance Act 1992 (as amended). The Council has no discretion in relation to the calculation of Council Tax reduction in respect of the pension age scheme and it is designed to provide broadly the same level of support provided within the previous (Council Tax Benefit) scheme.		
Disability	Positive	By disregarding disability related benefits and affording further protection for households with		

Equality Impact Assessment Template V1.2

		a disability, the scheme makes additional provision for those with a disability.		
Gender Reassignment	Neutral	No differential impact identified		
Marriage and Civil Partnership	Neutral	No differential impact identified		
Pregnancy and Maternity	Neutral	No differential impact identified		
Race	Neutral	No differential impact identified		
Religion and Belief	Neutral	No differential impact identified		
Sex	Neutral	No differential impact identified		
Sexual Orientation	Neutral	No differential impact identified		
Carers	Positive	The scheme provides additional protection for those residents classed as carers.		
Looked After Children and Care Leavers	Neutral	No differential impact identified. Care Leavers are exempt from paying Council Tax in Bury.		
Socio-economically vulnerable	Positive	The scheme provides support towards paying a priority debt for residents on a low income. The proposed scheme also provides increased support for families with children.		
Veterans	Positive	The scheme provides additional protection for those residents in receipt of Armed Forces-related		

		benefits and compensation payments.		
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Actions required to mitigate/reduce/eliminate negative impacts or to complete the analysis

2.5 Characteristics	Action	Action Owner	Completion Date

Section 3 - Impact Risk

Establish the level of risk to people and organisations arising from identified impacts, with additional actions completed to mitigate/reduce/eliminate negative impacts.

3.1 Identifying risk level (Pages 10 - 12 of the guidance document)

Impact x Likelihood = Score			Likelihood			
			1	2	3	4
			Unlikely	Possible	Likely	Very likely
Impact	4	Very High	4	8	12	16
	3	High	3	6	9	12
	2	Medium	2	4	6	8
	1	Low	1	2	3	4

	0	Positive / No impact	0	0	0	0
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Risk Level	No Risk = 0	Low Risk = 1 - 4	Medium Risk = 5 – 7	High Risk = 8 - 16
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3.2 Level of risk identified	Medium
3.3 Reasons for risk level calculation	<p>The number of residents who's level of support would decrease is relatively small, and the overwhelming majority of residents (88%)currently receiving Council Tax Support (88%), would either benefit financially or be no worse off as a result of the changes.</p> <p>However, there is still the potential for formal complaints from those who feel they have lost out, as well as the potential for this being covered by the local media.</p>

Section 4 - Analysis Decision (Page 11 of the guidance document)

4.1 Analysis Decision	X	Reasons for This Decision
There is no negative impact therefore the activity will proceed		
There are low impacts or risks identified which can be mitigated or managed to reduce the risks and activity will proceed	X	Whilst complaints may be received, it is the intention of the service to pro-actively contact those Council Tax Support recipients who would lose out prior to implementation on 1 st April in order to provide preventative support and advice.
There are medium to high risks identified which cannot be mitigated following careful and thorough consideration. The activity will proceed with caution and this risk recorded on the risk register, ensuring continual review		

Section 5 – Sign Off and Revisions (Page 11 of the guidance document)

5.1 Sign Off	Name	Date	Comments
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Lead Officer/SRO/Project Manager	Chris Brown	27/10/25	
Responsible Asst. Director/Director			
EDI	L.Cawley	28/10/25	QA Complete. Full impacts have been identified and considered. Impacts are likely to be neutral or positive for specific characteristics and circumstances. There is an understanding that varying individual circumstances could result in greater impact however mitigations are in place to provide support where this is the case

EqlA Revision Log

5.2 Revision Date	Revision By	Revision Details