

Appendix A2 - Equality Strand Analysis for Brent's proposed Council Tax Support scheme

Introduction

This equality assessment has been undertaken to review the impact of a new Council Tax Support scheme that replaced Council Tax Benefit from April 2013. The assessment is based upon the nine protected characteristics namely age; race; disability; gender; faith, sexuality, marriage and civil partnerships, maternity and pregnancy.

The key stakeholders considered directly affected by the proposals are –

- Current Council Tax Benefit Claimants and
- Potentially any new council tax support claimants
- Council tax payers

Brent statistics

The population for the London Borough of Brent was 263,500 in the 2001 Census.

The 2011 Census population estimate for Brent equates to 311,200. The population between 2001 and 2011 changed significantly and represents an increase of approximately 18 percent.

In terms of gender breakdown, the 2001 Census shows that the number of males in Brent was 127,800 and the number of females was 135,700. The 2011 results show an increase in the number of males to 156,500. The total number of females in Brent has increased to 154,800.

The 2011 Census shows that there were 110,300 households in Brent with at least one resident.

Population Density

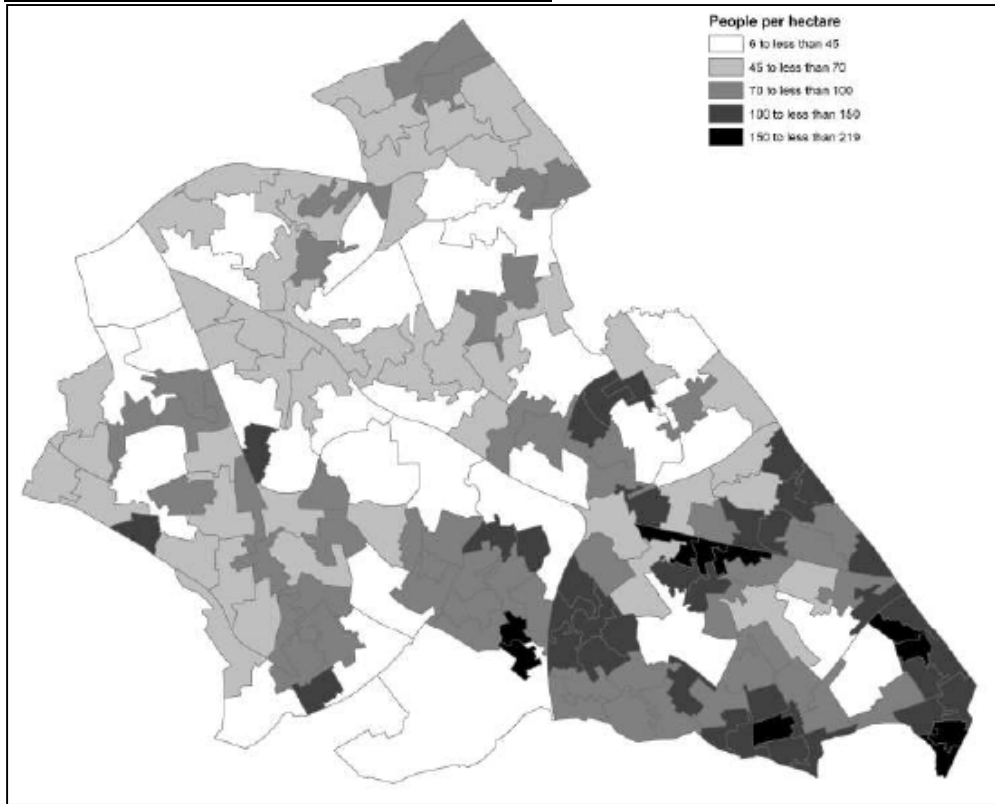
Brent is one of the most densely populated Outer London Boroughs. The average density is 61 persons per hectare (PPH), with the highest rates in the south east of the borough.

Brent is the 15th largest borough in London, with an area of 4,323 hectares (43 square km's) and a population of 263,464 in 2001. With an average density of 61 people per hectare (PPH) in 2001, it is well above the London and Outer London averages of 46 and 35 PPH respectively)¹.

¹ 2001 Census,

<http://intranet.brent.gov.uk/demographic.nsf/97adad6ff206607c8025663c0065c536/1444fe88cc2376cd80256cd8003abd8!OpenDocument>

Map 1: Population Density, 2001 Census



Population			
Year	Males	Females	Total
2001	127806	135658	263464

2001 population results from the most recent 2001 Census

Area
Size = 4325 Hectares
Density = 60.9 persons/hectare

Age Structure				
Age	Males	Females	Total	%
0 - 4	8145	8150	16295	6.2
5 - 14	16414	16148	32562	12.4
15 - 24	19596	19273	38869	14.7
25 - 44	45148	48477	93625	35.5
45 - PA	25059	21076	46135	17.5
Over PA	13442	22535	35977	13.6
75+	4742	7830	12572	4.7
85+	976	2435	3411	1.3

'PA' pensionable age ie. 60 or over for women and 65 or over for men'

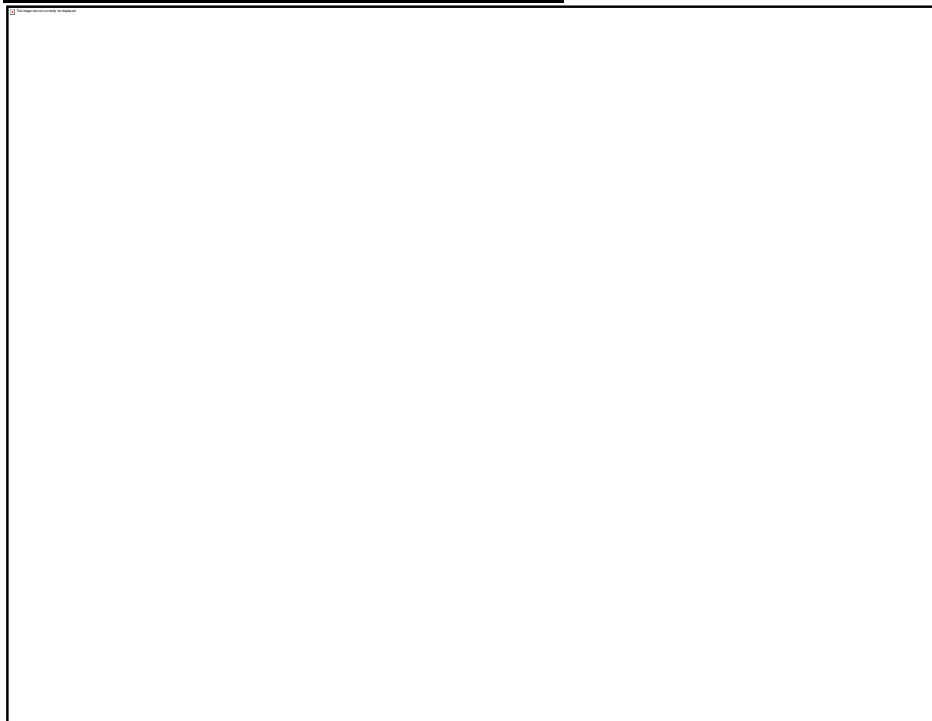
Deprivation²

The economic downturn and resulting reductions in public spending means Brent now faces very different challenges

Whilst many of Brent's residents are affluent, parts of the borough continue to experience high levels of deprivation.

- Brent is ranked 53rd out of 354 Local Authorities in the Index of Multiple Deprivation (IMD) 2007 (1= Most Deprived, 354 = Least Deprived).
- This is a drop of 28 places from our position of 81 in 2004. This moves us from being within the 25% most deprived local authorities in the country to be within the 15% most deprived.
- Brent is the most deprived borough compared with our west London neighbours.
- **Increasing levels of deprivation in Brent's is visible 19 of the 21 wards.**
- Only Harlesden and Queen's Park wards have become less deprived compared to respective IMD levels in 2004. These wards were already experiencing high levels of deprivation.
- Deprivation levels in the south of the borough have increased, in particular the areas of Willesden Green, Dollis Hill and Dudden Hill.
- New pockets of deprivation have appeared in the north of the Borough in historically affluent areas of Preston, Kenton, Queensbury and south of Barnhill have all become more deprived.

Map 2: Index of Multiple Deprivation 2007



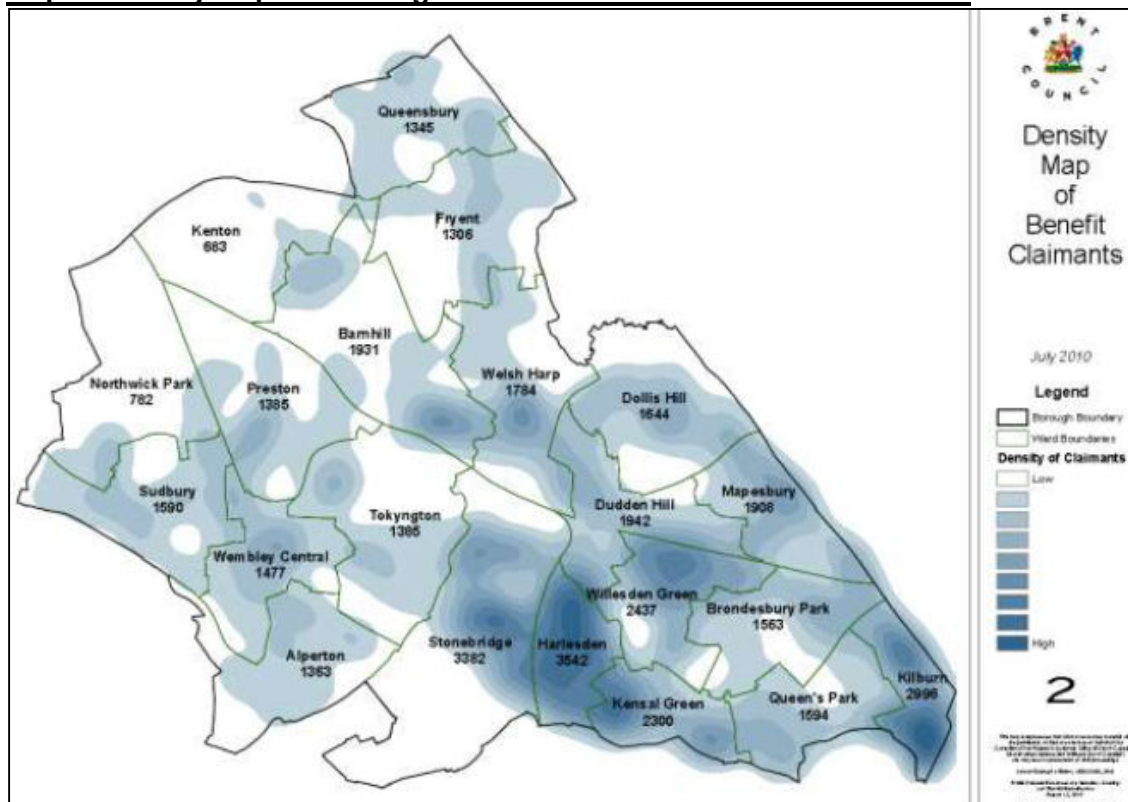
² Brent Borough Profile

<http://www.brent.gov.uk/evidencebase.nsf/Pages/LBB-2>

However, our Benefits data indicates that most of our Council Tax Benefit recipients in the south of the borough are currently in areas of:

- Harlesden (3362 (9.40%) Total CTB claimants, 2600 (10.57%) Working Age CTB claimants),
- Stonebridge (3284 (9.18%) Total CTB claimants, 2312 (9.40%) Working Age CTB claimants) and
- Kilburn (2776 (7.76%) Total CTB claimants, 1940 (7.88%) Working Age CTB claimants).

Map 3: Density Map of Housing and Council Tax benefit claimants 2010



Comparing maps 2 and 3 above shows a close correlation between the density of benefit claimants and areas of higher deprivation. Because the savings under the proposed scheme are achieved through reductions in the amount of support paid, the effects of the reductions will generally be greater in the areas of higher deprivation where there is a higher incidence of claims.

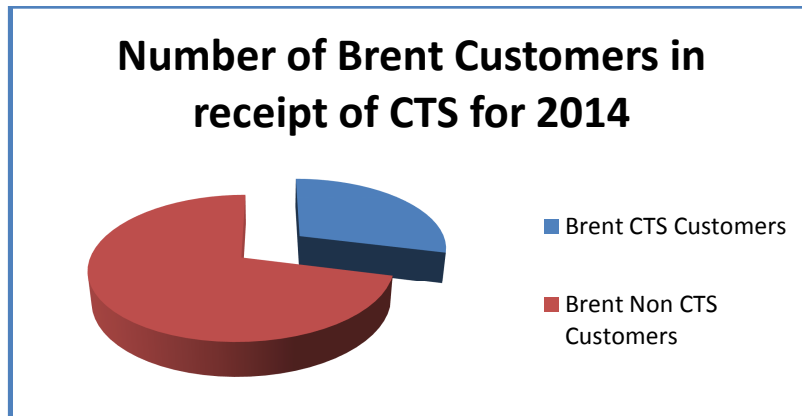
Migration

- Brent has very high levels of migration into the borough compared to the rest of London.
- Brent has the second highest number of people born outside of the UK.
- Brent has a high inflow of migration at 9100 in 2007/08; this was the sixth highest in London.

Council Tax Benefit Caseload

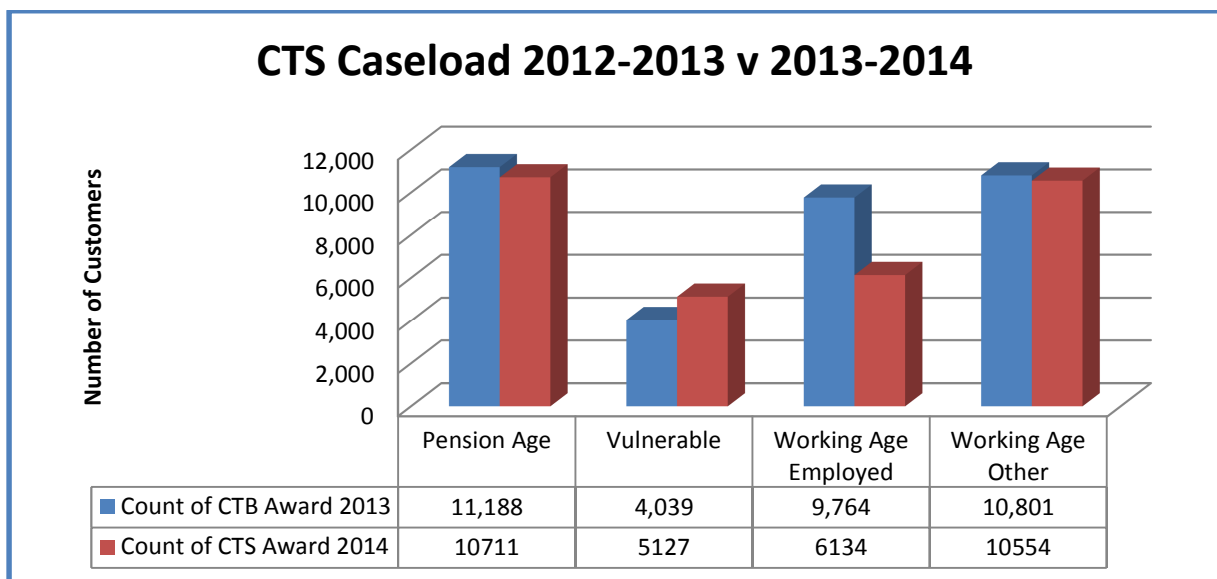
In total, there are 112,603 properties within Brent with a Council Tax liability (April 2012 figures); consequently, 28.89% (32,526) of Brent customers receive Council Tax Support compared to 31.79% (35,792) receiving Council Tax Benefit (2012-13).

Chart 1 – Brent customers in receipt of CTS



Brent currently has a caseload of 32,526 (1st September 2013) compared to 35,792 claims for Council Tax Benefit. This is currently made up of 21,815 (67.07%) working age customers compared to 24,604 (68.74%) for 2012-13 and 10,711 (32.93%) pensioner age compared to 11,188 (31.26%) for 2012-13. (Under the current Council Tax Benefit regulations, a person becomes eligible for pensioner-related Council Tax Benefit at the age at which they can qualify for State Pension Credit (the pensionable age for a woman). From April 2013, the qualifying age will be 62).

Chart 2 – Caseload based on Case Type between CTB and CTS



The working age caseload of 21,815 claims is separated into three Case Types:

- 5,127 (15.76%) Vulnerable claims
- 6,134 (18.86%) Working Aged Employed claims
- 10,554 (32.45%) Working Age Other claims.

Previously, when categorising the Working Age claims into Case Types, we used Working Age Vulnerable, Working Age Passported and Working Age Other.

Working Age vulnerable consists of customers who are in receipt of:

- Disability Premium
- Enhanced Disability Premium
- Disabled earnings disregard
- Disabled Person's reduction for council tax purposes.
- Disability Living Allowance
- Carers Allowance
- Lower Rate Incapacity Benefit (proposed for Council Tax Support Scheme 2014-15)
- Higher Rate Incapacity Benefit (proposed for Council Tax Support Scheme 2014-15)

The following table highlights how the Case Types were categorised under CTB and CTS:

Table 1 – Categories against Case Type

CTB Working Age Passported	CTB Working Age Other	CTS Working Age Employed	CTS Working Age Other
Income Support (IS)	All Other DWP Benefits	Employed	All DWP Benefits (including Passported Benefits)
Job Seekers Allowance (income based) (JSA (IB))	Employed		
Employment and Support Allowance (Income Related)			

Last review identified that that Asian group would be more adversely affected by the proposed scheme with a proportionately higher shortfall in entitlement between CTS and CTB. It was established that the Asian group have a greater proportion of dependents (i.e. 22% have 3-4 children per household compared to 10% of the 'white' group). Consequently, they have larger homes and hence more Council Tax to pay for the Valuation Band allocated. For example, 16% of the 'Asian' ethnic group resides in Band E properties compared to 9% 'Black or 10% 'White' ethnic groups.

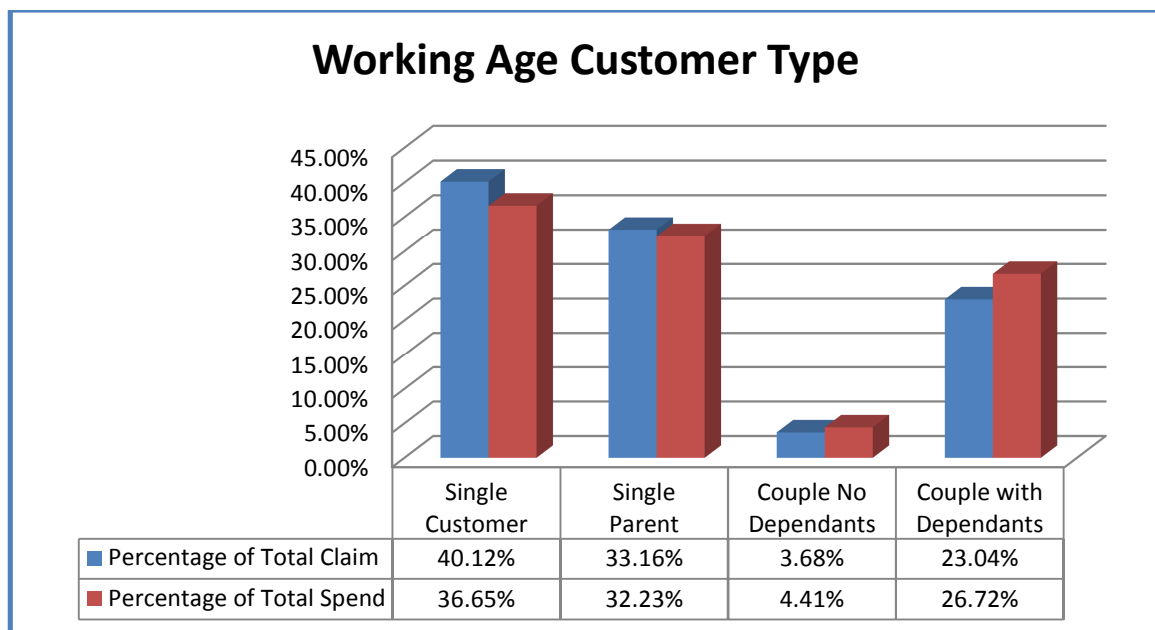
However, based on the percentage decrease in caseload, the Asian group have had less of an affect than other minority groups.

Table 2 gives an analysis of households currently receiving Council Tax Support (September 2013 figures) and the reduced amount each group will receive under the CTS scheme in April 2014.

Table 2:

Type of Customer	Number of Cases	% of Total Cases	Yearly CTS (£) Total 2014-15
Pensioner Cases	10,711	32.93%	£10,836,080
Working Age - Other Cases (DWP & HMRC Benefits)	10,554	32.45%	£7,849,510
Single	4,801	14.76%	£3,215,685
Single Parent	3,777	11.61%	£2,906,880
Couple no family	297	0.91%	£234,735
Couple with family	1,679	5.16%	£1,492,210
Working Age - Protected Cases	5,127	15.76%	£5,363,486
Single	2,664	8.19%	£2,504,126
Single Parent	1,241	3.82%	£1,316,024
Couple no family	341	1.05%	£412,966
Couple with family	881	2.71%	£1,130,370
Working Age - Employed Cases	6,134	18.86%	£4,114,062
Single - Working	1,288	3.96%	£629,816
Single Parent - Working	2,215	6.81%	£1,361,652
Couple no family - Working	165	0.51%	£115,641
Couple with family - Working	2,466	7.58%	£2,006,953

Chart 3 – Percentage of customers based on Case Type against total CTS spend.



1. Age Equality

The Equality Act defines *age* as a protected characteristic in terms of both being of a specific age i.e. 31 year olds and belonging to a group of people defined by a range of ages i.e. people over the age of 61. The Council Tax Support scheme has made due consideration to age in terms of age ranges as there is no specific change or rule proposed that will impact upon anyone of a particular age.

The scheme is subject to some national prescription relating to protecting pensioners' entitlements and therefore there is no discretion but to follow this principle. The Government stated in their "Localising Council Tax – EIA" in January 2012 that...

"The Government has considered the situation for low income pensioners who would currently be eligible for support with their council tax bill. Unlike most other groups, pensioners cannot be expected to seek paid employment to increase their income. The Government therefore proposes that as a vulnerable group, low income pensioners should be protected from any reduction in support as a result of this reform".

Age

The Government is committed to protecting pensioners on low incomes and therefore will prescribe a scheme for pensioners through legislation. Under the current Council Tax Support regulations a person becomes eligible for pensioner-related Council Tax Support at the age at which they can qualify for State Pension Credit (the pensionable age for a woman). From April 2014, the qualifying age will be 62.

This means that pensioners nationally as well as in Brent will generally not see any reduction in their Council Tax Support and will still be entitled to claim up to 100% of their Council Tax liability as a support.

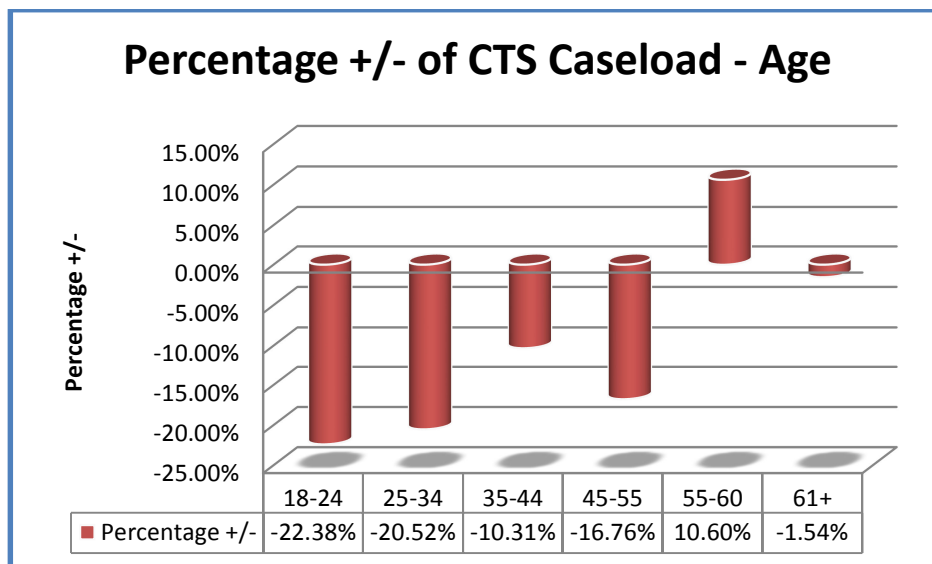
The Government's intentions behind its policy decision was that the pensioners cannot be expected to find work in order to increase their income and that all other key changes have been made with the intention of reducing the overall reduction in benefits for working age people.

There is however 305 claims where the claimant is over the age of 61, but are categorized under the working age case types. The main reason for this is as follows:

- They are still in receipt of a working age passported benefit (272 customers)
- They have not yet reached the qualifying pension age. (33 customers)

Chart 4 below shows the percentage increase or decrease in caseload against the customer's age between 2013/14 to 2014/15.

Chart 4 – Percentage increase/decrease in caseload based on Age of customer



In general, the caseload has decreased by 9.12% since the start of CTS, with the under 35 year olds being more impacted more than any other age group.

There has been an increase in caseload for the age group 55-60, this could be a result of ??????

Table 3: Breakdown of Council Tax Support recipients by age and caseload type:

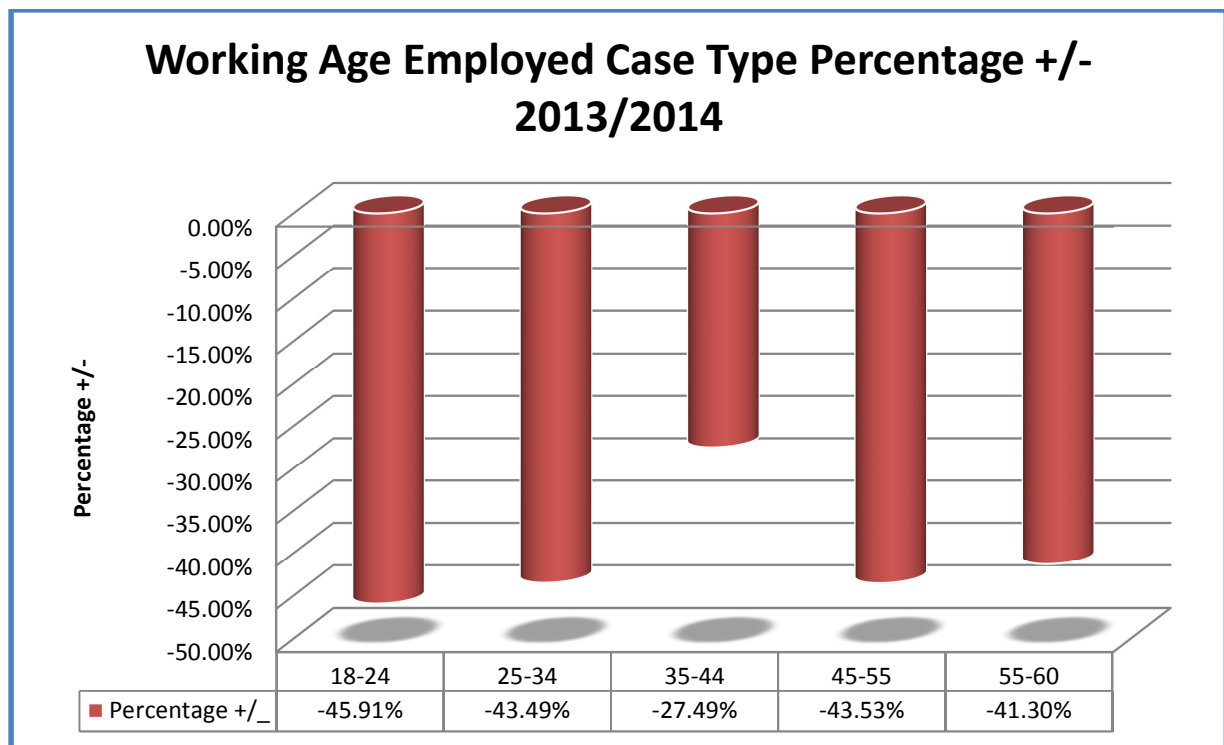
Age of Customer	Working Age Employed		Working Age Other		Working Age Vulnerable		Grand Total
	Count	Percentage	Count	Percentage	Count	Percentage	
18-24	172	19%	664	73%	69	8%	905
25-34	1267	31%	2323	57%	513	13%	4103
35-44	2680	38%	3064	43%	1306	19%	7050
45-54	1572	25%	2906	46%	1813	29%	6291
55+	443	13%	1597	46%	1426	41%	3466
Grand Total	6134	28%	10554	48%	5127	24%	21815

The percentage of working age vulnerable group makes up 24% of the total working age customers under CTS to those compared to 14% at the start of the scheme. This could be as a result of identifying more customers entitled to either a disability premium or carers allowance.

In the above table, any age group with a corresponding vulnerable percentage higher than the average 24% is more likely to be protected (and visa versa). For example, age group 55+ has a 41% chance of being protected, in contrast to age group 18-24 which has just an 8% chance of being protected. However, it should be noted that the percent chance of those aged 18-24 being protected has almost doubled since the first review from 4.37%.

It should be noted that Brent had anticipated to increase those protected by approximately 950 thus increasing the total proportion protected from 14% to 18%, however, Brent has exceed this by protecting 1,088 more customers which in total proportion is 24% of the working age caseload.

Chart 5 – Percentage increase/decrease in Working Age Employed caseload based on Age of customer



The biggest percentage decrease (37.18%) in caseload is for working age employed customers. The age groups 18-24 is the most affected, followed closely by 25-34 year olds and 45-60 year olds.

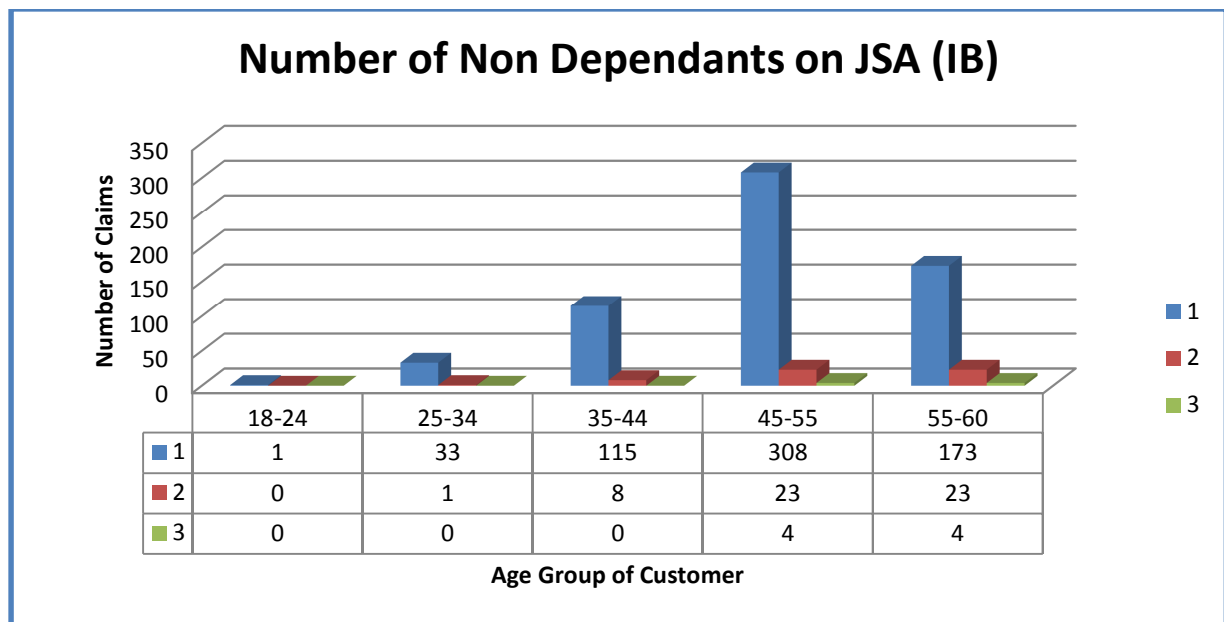
However, this can be further underlined by Table 4 and Chart 6 below, which shows that 45-60 year olds have significantly more non dependants living with them than any other age group.

Table 4: Breakdown of Council Tax Benefit recipients by age and number of Non – Dependants in the home:

Age Group	Number of Non Dependants in a claimants home												Grand Total
	0		1		2		3		4		5		
18-24	891	98.45%	13	1.44%	1	0.11%	0	0.00%	0	0.00%	0	0.00%	905
25-34	3984	97.10%	103	2.51%	12	0.29%	2	0.05%	2	0.05%	0	0.00%	4103
35-44	6369	90.34%	580	8.23%	88	1.25%	11	0.16%	2	0.03%	0	0.00%	7050
45-55	4660	74.07%	1173	18.65%	377	5.99%	68	1.08%	11	0.17%	2	0.03%	6291
55-60	2054	64.98%	738	23.35%	259	8.19%	90	2.85%	18	0.57%	2	0.06%	3161
61+	216	70.82%	45	14.75%	36	11.80%	7	2.30%	1	0.33%	0	0.00%	305
Grand Total	18174	83.31%	2607	11.95%	737	3.38%	178	0.82%	34	0.16%	4	0.02%	21815

Table 4 above indicates that customers aged 45-60 tend to have a higher proportion of non dependants living with them than those younger compared to those aged under 45 that have no non dependants living with them.

Chart 6: Breakdown of Council Tax Support recipients by age and number of Non Dependants in receipt of JSA (IB):



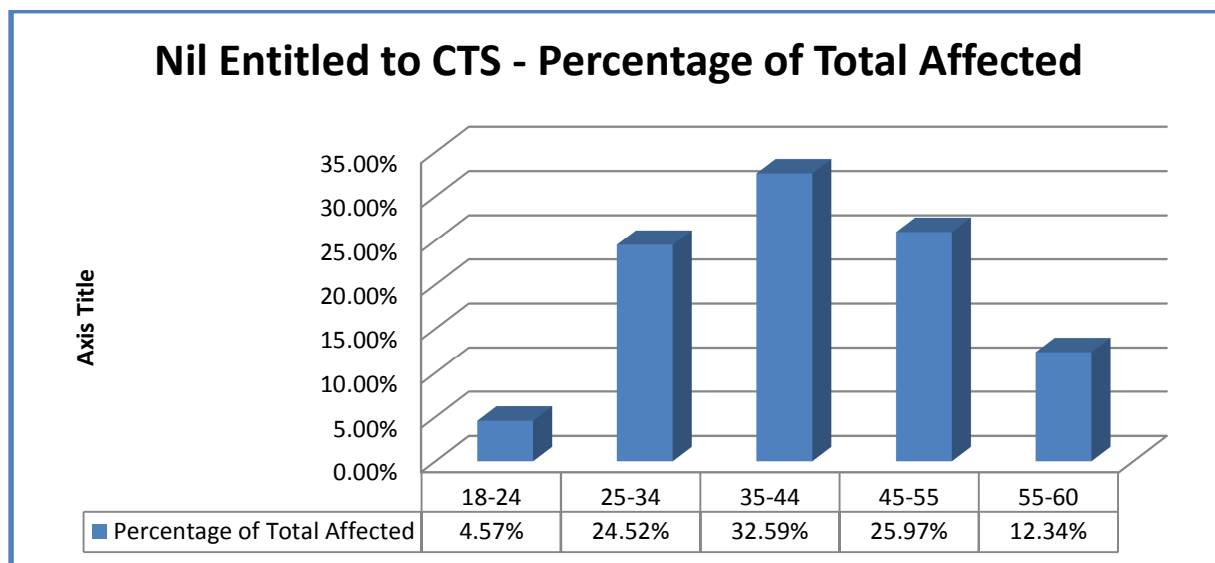
The 55-60 year old group has proportionally 2 or more non dependants on JSA (IB) living with them and therefore having a deduction of £13.10 or more per week against their council tax support.

Chart 7 below shows that 3,565 customers are no longer entitled to Council Tax Support compared to 2,003 identified in the last review.

Customers aged 35 - 44 (i.e. 32.59%) are most affected by not qualifying for any Council Tax Support than other age groups. This can be partially explained by the fact that the youngest age group (18 - 24) are the most likely to be on a passported benefit (and therefore not affected by Principle 5 concerning the taper), and the least likely to have a non-dependant living with them as shown in **Chart 4** above (and therefore not affected by Principle 4 regarding non-dependant deductions), whilst the oldest age group (55 - 60) are by far the likeliest to be in the 'vulnerable' group (and are therefore supported by Principle 2).

There are a number of factors which need to be taken into consideration when looking as to why the number of claims reducing to nil entitlement has risen; main one being that the non dependants on JSA (IB) has reduced the entitlement amount whereas these deductions were not easily identified in the previous EIA. Additionally, the Northgate system has not yet cancelled all the claims automatically after 13 weeks once nil entitlement has been identified.

Chart 7: Breakdown of Council Tax Benefit recipients by Age and total loss of entitlement (resulting in a nil entitlement) under CTS:



The minimum age for receiving Council Tax Support (and being liable to pay Council Tax) is 18; therefore people under the age of 18 will not be affected directly by the proposed Council Tax Support Scheme.

An indirect effect has been considered as people under the age of 18 are included as part of a claimant's household and the Council has obligations to consider under the Child Poverty Act 2010.

The Council Tax Support Scheme uses personal allowances and premiums to calculate Council Tax Support that are the amounts deemed necessary to provide for basic living needs based upon household composition and disability. These allowances and premiums already take the claimant's circumstances into account and mean that they are awarded more benefit if they have dependents under the age of 18.

The Council Tax Support scheme provides a disregard of Child Benefit in income calculations which means that the income that Child Benefit provides will not reduce the amount of Council Tax Support that a claimant receives. Providing a system of allowances and premiums will give additional protection for households with children or dependents under the age of 19. Child care disregards of up to £175 per week for one child and £300 per week for two or more children where the claimant or a partner works 16 hours or more per week may also be given where qualifying conditions are met.

2. Disability

The Equality Duty explicitly recognises that a disabled customer's needs may be different to those of non-disabled customers.

One of the main considerations for Council Tax Support Scheme has been with regard to any additional protection for disabled persons.

The Council Tax Support Scheme uses personal allowances and premiums to calculate Council Tax Support that are the amounts deemed necessary to provide for basic living needs based upon household composition and disability. These allowances and applicable amounts already take the claimant's circumstances into account and mean that they are generally awarded more benefit if they or anyone in their household has a disability.

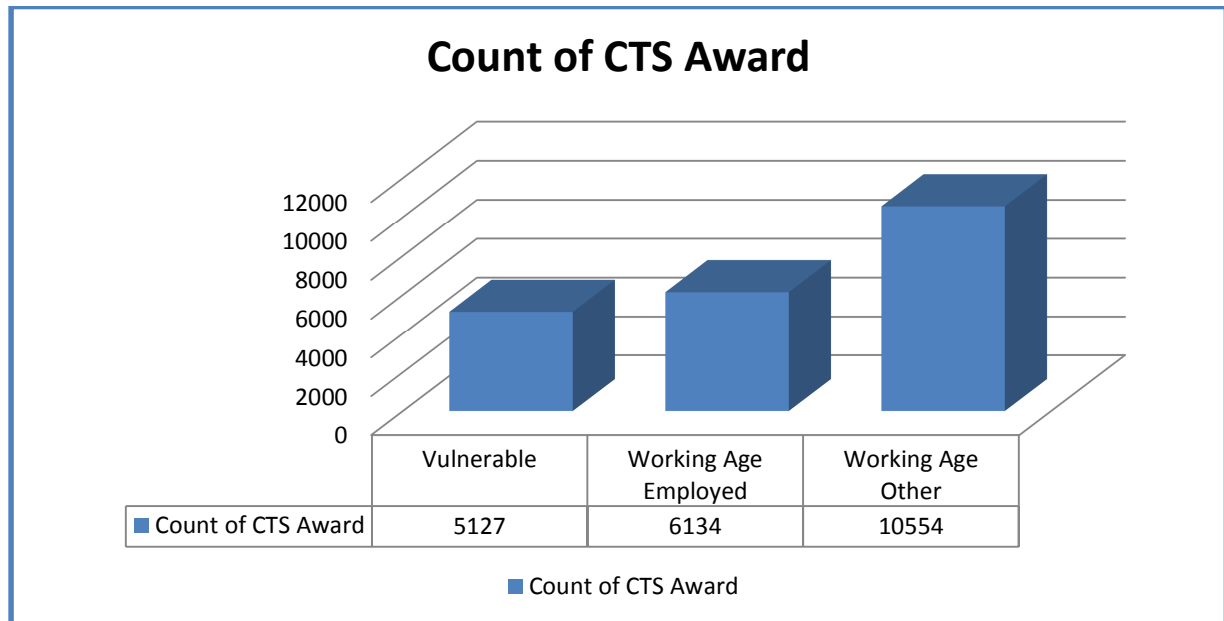
Additionally, Brent has given due consideration to its obligations under the Equalities Act within its **Principle 2: The most vulnerable claimants should be protected (from the minimum contribution) proposed for Council Tax Support.**

Protection from the 20 per cent minimum contribution for claimants if they or their partner or dependants are entitled to a disability premium or enhanced disability premium (normally given where disability living allowance has been awarded) or disabled earnings disregard or Carers Allowance, or the claimant is in receipt of disabled person's reduction for Council Tax purposes. Additionally, the receipt of Disability Living Allowance income will be disregarded when calculating entitlement to support thus not affecting a claimant's entitlement.

In addition, Brent is proposing to include Lower Rate Incapacity Benefit and Higher Rate Incapacity Benefit into Council Tax Support Scheme for 2014-15, which qualifies a customer for Disability Premium with their passported benefit with the DWP but not for CTS purposes in Brent.

Chart 8 below shows just under a quarter of working age customers are now protected against the council tax support scheme compared to 14% at the start of the scheme in April 2013.

Chart 8: Breakdown of Council Tax Support recipients by Caseload



The applicable amounts comprised of personal allowances and premiums (see glossary) for Council Tax Support are comprised of a range of allowances and premiums. The applicable amount specifies the basic living needs requirement for a claimant's circumstances.

Chart 9: Protected Caseload based on Disability Premium or Other reasons

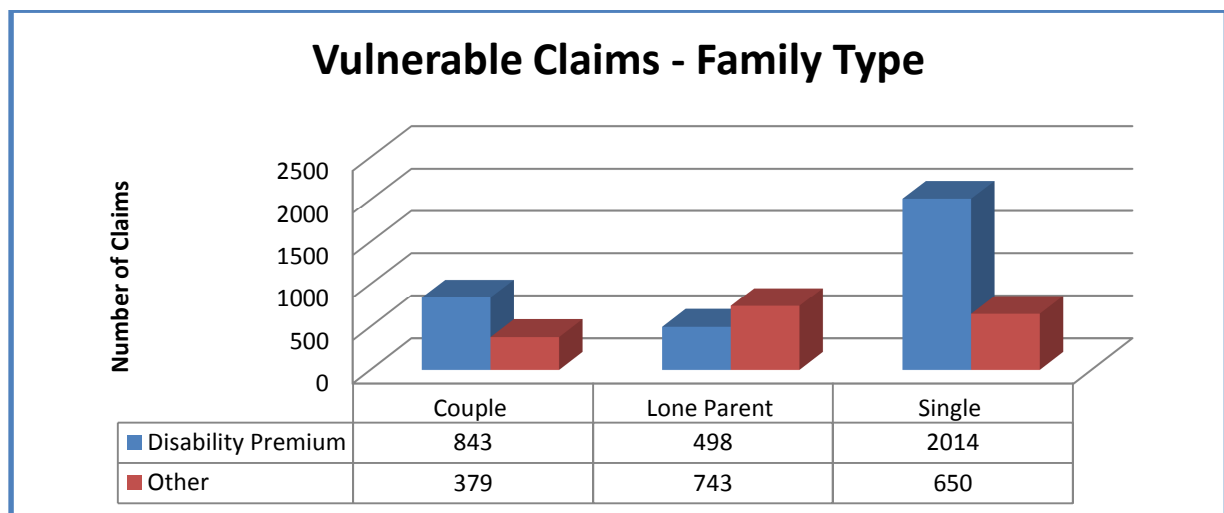


Chart 9 above shows a breakdown of the number of customers protected due to their disability premiums or because of other criteria set. Although 3,355 (65.44%) of customers are protected as a result of qualifying for a disability premium, the CTS scheme is also protecting 1,772 (34.56%) customers that meet other criteria set for this protection including those on Carers Allowance or on Lower Rate Incapacity Benefit and Higher Rate Incapacity Benefit.

Disability Benefits such as Disability Living Allowance will be disregarded in calculating entitlement to support thereby facilitating the provision of greater financial support to those with specific long term conditions that are included within this protected group. Claimants with disabilities will receive additional premiums as part of their support calculation in recognition of the additional expenses that they may often incur.

To qualify for a disability premium, the claimant must normally have been sick for 52 weeks (28 if the claimant is terminally ill) or registered blind, or entitled to one of a number of long-term disability benefits, such as Disability Living Allowance.

3. Gender Reassignment

This protected group comprising people considering or undergoing the process of gender reassignment is often one of the hardest groups to reach.

Gender reassignment will not be a factor in the assessment of Council Tax Support in relation to allowances and premium used when assessing entitlement to support. However, it is not possible to comment more fully on the effects of income received by claimants in this group as this will be dependent upon their income and circumstances at that time.

4. Marriage and Civil Partnership

The Council Tax Support Scheme specifies that a 'couple' is defined as follows:

- A man and woman who are married to each other and are members of the same household
- A man and woman who are not married to each other but are living together as husband and wife
- Two people of the same sex who are civil partners of each other and are members of the same household
- Two people of the same sex, who are not civil partners of each other but are living together as if they were civil partners.

Marital or civil partnership status entitles a claimant to the couple personal allowance rate and premiums in the circumstances outlined above. As all couples outlined above are affected by the proposed changes, it is not anticipated that Council Tax Support will adversely affect claimants based upon their marital or civil partnership status.

However, there is not currently sufficient data and evidence available to validate this more fully.

5. Pregnancy and Maternity

For the purposes of Council Tax Support, pregnancy and maternity are to be considered as two separate characteristics as whilst the claimant is pregnant, premiums and personal allowances are unchanged until the child is born and becomes a member of the claimant's household. At that time, an additional premium and allowance are awarded and child benefit income will be disregarded when calculating income received.

Maternity Allowance (MA) is a benefit paid weekly by Jobcentre Plus to pregnant women. Maternity Allowance is paid in the following circumstances:

- The claimant is employed , but not eligible for Statutory Maternity Pay (SMP) from an employer
- The claimant is registered self-employed and paying Class 2 National Insurance Contributions (NICs), or hold a Small Earnings Exception certificate
- The claimant is have recently been employed or self-employed

Maternity Allowance can be paid for up to 39 weeks. The qualifying conditions for MA depend on the date the baby is due not the date the baby is actually born.

A claimant can only get MA if they cannot get SMP from their employer.

For claimants on JSA (IB), they will move onto Income Support only once the pregnancy is at 29 weeks and then after the birth of the child, the claimant will be in receipt of Income Support and Child Tax Credit.

Whilst pregnant, the allowances and premiums used in the calculation of entitlement to support do not change. However, it is not possible to comment more fully on the effects of income received by claimants in this group during pregnancy, as this will be dependent upon their income and circumstances at that time which may vary and cannot be predicted with certainty.

As much of the existing Council Tax Support Scheme is to be retained it is anticipated that it will not adversely affect claimants in this group. However, there is not currently sufficient data and evidence available to validate this more fully.

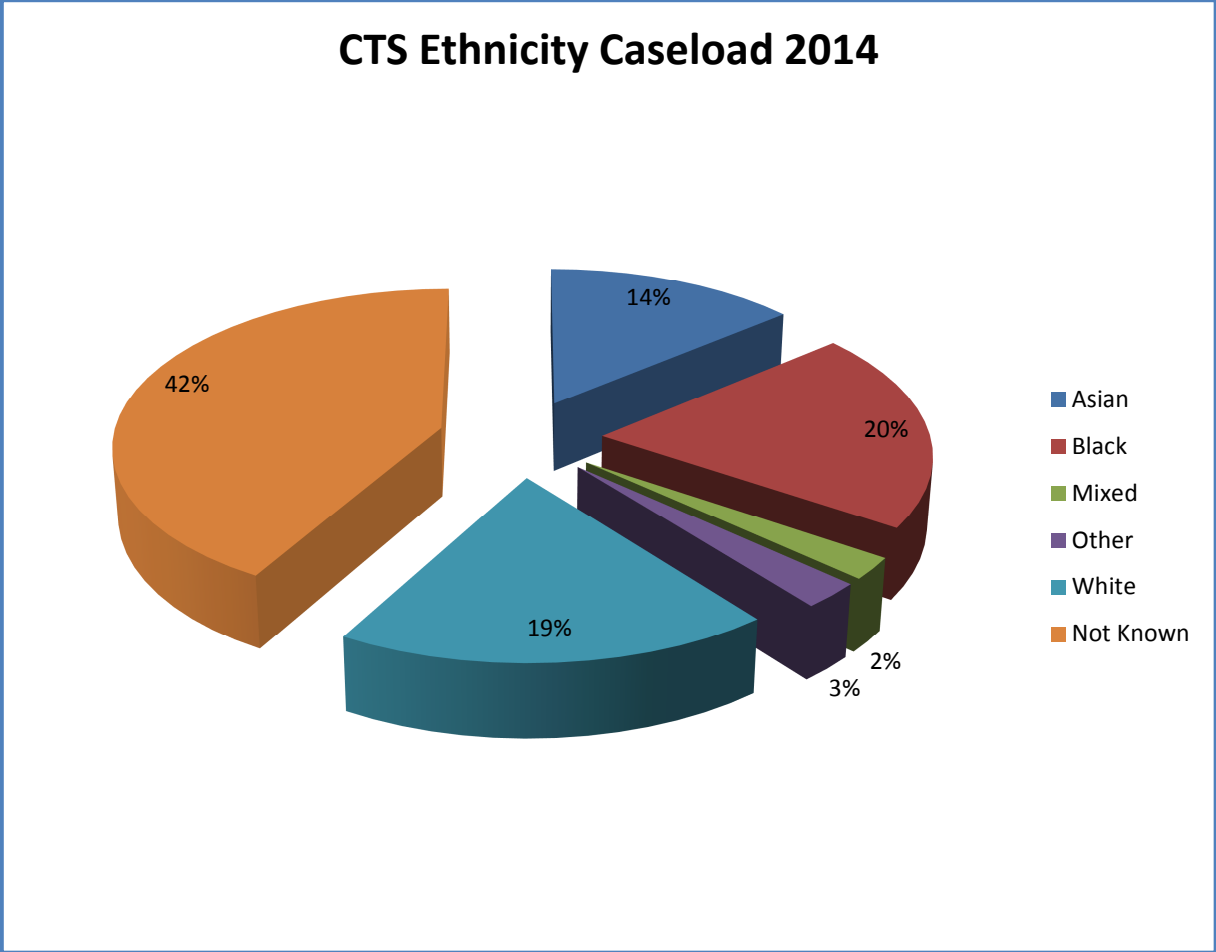
6. Race Equality

Race is not a factor in the assessment of Council Tax Support as it is not considered to be a characteristic which requires a higher allowances or premiums unless the claimant is a member of a polygamous marriage for example. There are currently no Council Tax Support claimants who are members of a polygamous marriage.

Claimant ethnicity is recorded for 58.23% of our 32,525 caseload.

This gives six 'Ethnic Groups' including 'Not Known' to report ethnicity data against.

Chart 10: Total Caseload Ethnicity in six groups



As Council Tax Support is determined according to overall household income, rather than distinguishing between ethnic groups relating to the recipients of these benefits, any differences in the amounts of Council Tax Support received are considered attributable to factors other than race.

Chart 11 below presents percentage increase/decrease against Council Tax Benefit population by ethnicity and caseload type.

Chart 11: Percentage +/- of Council Tax Support recipients by Ethnicity and caseload type:

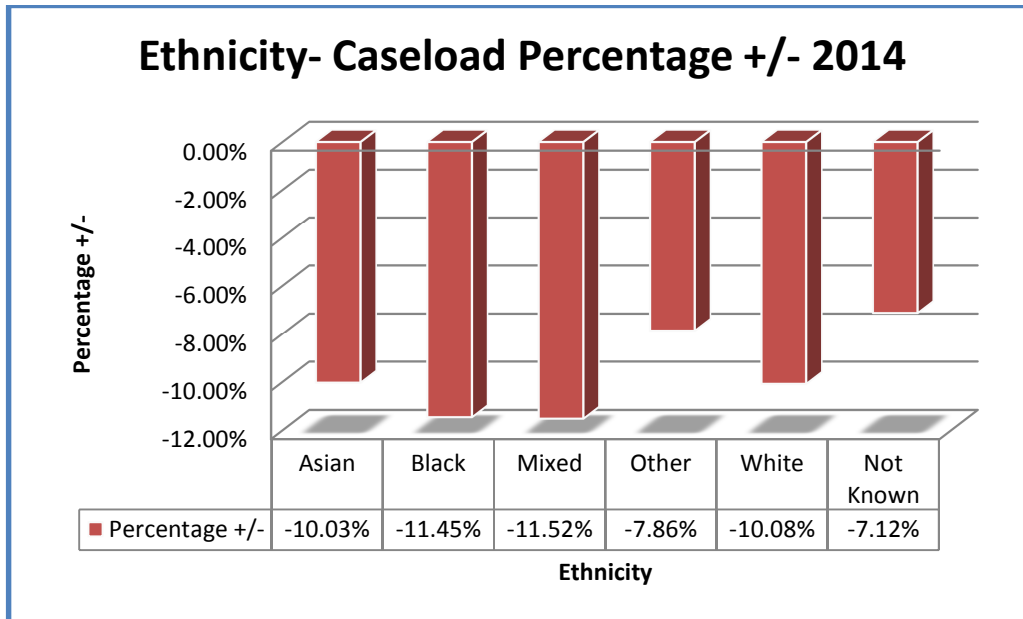


Chart 11 indicates that there is no significant variance across the ethnic groups with regard to any particular group being decreased due to the caseload.

7. Religion and belief

Religion and belief will not generally be a factor in relation to allowances and premiums used when assessing entitlement to support. The exception to this is that a higher applicable amount may be determined for a claimant in a polygamous marriage that may be applicable to certain religions and beliefs.

It is not possible to comment more fully on the effects of future income received by claimants in this group, as this will be dependent upon their income and circumstances at that time that may vary and cannot be predicted with certainty..

It is anticipated that the Council Tax Support Scheme will not adversely affect anyone based upon religion or belief, as there are currently no claimants identified as being in a polygamous marriage and much of the existing Council Tax Benefit Scheme is to be retained in the proposed Council Tax Support Scheme.

However, there is not currently sufficient data and evidence available to validate this more fully.

However, we do not currently hold sufficient data to evaluate and evidence the effect of the proposals for this protected group.

8. Sex Equality

Gender will not be a factor in relation to allowances and premiums used when assessing entitlement to support. However, there is not currently sufficient data and evidence available to validate this more fully.

Assessment of Council Tax Support considers overall household income, rather than distinguishing between male and female recipients of these benefits.

The analysis of CTS claims by gender is shown in **Table 5** below.

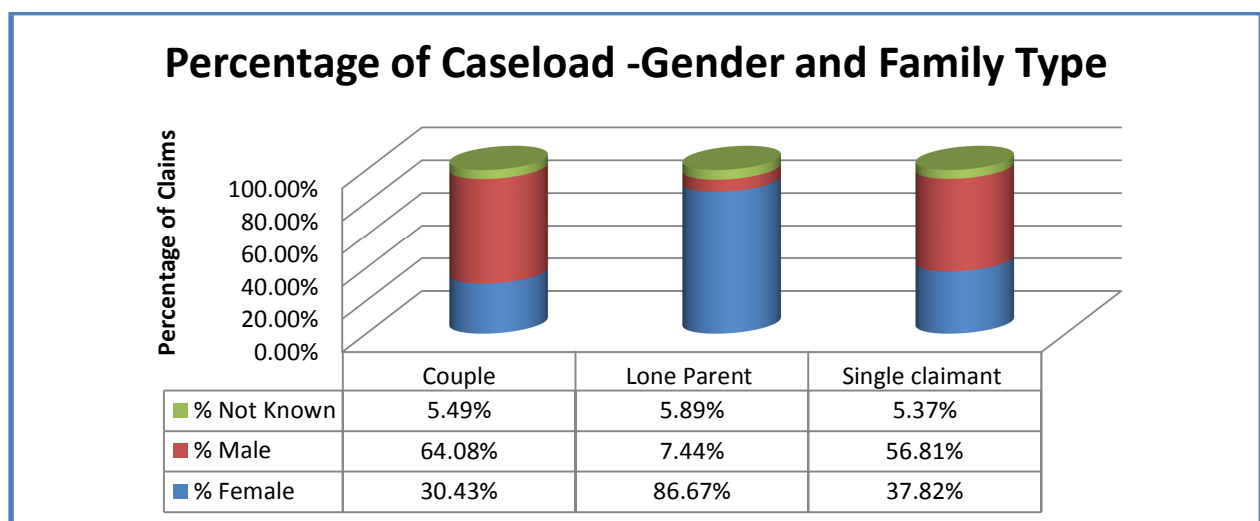
Table 5: Breakdown of Council Tax Benefit recipients by gender and caseload type:

Gender	Pension Age	Vulnerable	Working Age Employed	Working Age Other	Grand Total
FEMALE	5107	2680	2528	6145	16460
MALE	5246	2211	3246	3789	14492
UNKNOWN	358	236	360	620	1574
Grand Total	10711	5127	6134	10554	32526

Of our 21,815 working age recipients of Council Tax Support, female customers comprise 52% of the caseload and male customers 42%. However, as either partner can generally make claims, the proportions indicated should be considered and analysed in that context.

Chart 12 below shows how Council Tax Support recipients are affected with regards to gender and whether the customer is a single person, single parent or a couple. The chart shows a higher proportion of lone parents in the caseload are female and a higher proportion of single claimants in the caseload are male.

Chart 12: Breakdown of Council Tax Benefit recipients by Gender and Claimant Type:



In the case of couples, there are more male customers (where the male is the 'claimant' and the female is on the claim as a 'partner') than female customers with a variance of

34%. The explanation for this could be that in relation to a married couple or couple living together as husband and wife, the male partner completes the application forms and therefore submits their name first as the claimant.

Since 2005, civil partnerships for same-sex couples have been recognised as couples for benefit purposes and therefore are treated as such in the calculation of entitlement. These changes ensure that same-sex couples are treated the same as other unmarried couples and married couples.

9. Sexual orientation

Sexual orientation will not generally be a factor in relation to allowances and premiums used when assessing entitlement to support.

It is not possible to comment more fully on the effects of future income received by claimants in this group, as this will be dependent upon their income and circumstances at that time that may vary and cannot be predicted with certainty.

It is anticipated that the Council Tax Support Scheme will not adversely affect anyone based upon their sexual orientation, however, there is not currently sufficient data and evidence available to validate this more fully.