

Integrated Impact Assessment

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IIA review checklist

For internal use only

Review or approval required	Officer	Date
Lead officer	Lesley Watson	October 2025
Business Management Partner review of IIA overall	Katherine Preston	22 October 2025
Finance Partner review of revenue and capital information		
Operational HR – Lead Specialist review of workforce implications		
DLT	CFO	
Director	Mark Nicholson	
Cabinet Portfolio Holder	Councillor Frew	

IIA quality assurance checklist

Quality assurance required	Officer	Date
Louise Crosby: Equality and Wellbeing	Louise Crosby	28 October 2025
Geraldine Smith: Economic Development		
Joan Flood: Community Safety		
Adrian McLoughlin: Climate Change		
Louise Reeve: Consultation	Louise Reeve	29 October 2025
David Forster: Carers		
Rawiyah Ahmad: Public Health		

Informing our approach to fairness

Proposal name

Changes to Council Tax Support Scheme 2026/27

Date of assessment

October 2025

Lead officer

Lesley Watson, Revenues and Benefits Manager

Assessment team

Lesley Watson, Carolyn Gibson

Portfolio area

Resources and Performance

Version number

1

Planned review date

January 2026

Section A: Current service**1 What does the service, policy or function do?**

Council Tax Support is available for working age residents who receive legacy benefits, Universal Credit and for those on low income to help with Council Tax payments.

In April 2013, Government abolished Council Tax Benefit for working aged people and local authorities were required to design local council tax reduction schemes.

Since then, Newcastle City Council has designed a scheme which has been regularly reviewed to ensure assistance is maximised for those most vulnerable across our neighbourhoods, as well as responding to the impact of welfare reform and accumulating council tax arrears.

In April 2022 amendments were made to the working age scheme to introduce additional support for the most vulnerable residents in the city who receive a passported legacy benefit or equivalent in Universal Credit. Doing this reduced the number of reminders issued to those in receipt of Council Tax Support by 43%, summonses by 48% and liability orders by 51%, taking a significant number of residents out of the recovery process altogether.

Following approaches from Marie Curie and Royal British Legion we are proposing to revise our scheme to help the most vulnerable residents in our neighbourhoods

2 Who do we deliver this service, policy or function for?

This service is for working age adults across the city who qualify for council tax support. By working age, we mean those aged 18 to 65 and for pensioners, people who have reached the qualifying age for Pension Credit on 1 April 2026.

Pension age people are not affected by these changes as they qualify for council tax support in a scheme set by Government.

3 Why do we deliver this service, function or policy?

Local Government Finance Act 1992 (as amended)

- Section 13A requires each billing authority to create a scheme specifying reductions for people in financial need.

The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- These regulations set out **mandatory elements** that must be included in every local scheme.
- They distinguish between:
 - **Working-age applicants** – local authorities have discretion over scheme design.
 - **Pension-age applicants** – must follow **nationally prescribed rules**.

4 How much do we spend on the service, function or policy?

Gross expenditure: Not applicable

Gross income: Not applicable

Net budget: Not applicable

Comments: Not applicable

5 How many people do we employ to deliver the service, function or policy?

Number of posts: Not applicable

Number of full-time equivalent officers: Not applicable

Comments: Not applicable

Section B: Proposals for the future service

6 How we are proposing to change the service, function or policy

The proposed changes to the Council Tax Reduction Scheme will affect **working-age households** in the city who will get Council Tax Reduction from 1 April 2026.

Pension age claimants will not see any change as the scheme to support this group is set out by Central Government.

The areas we are consulting on are:

- provide support for care leavers.
- providing support for terminally ill people and prevent people dying in poverty, and
- ensure that we continue to uphold the Armed Forces Covenant by disregarding any payment from the Armed Forces Compensation Scheme.

7 What evidence did you use to inform this proposal

Research by Marie Curie has found that a significant number of people are spending their final months, weeks, or days of life in poverty. In 2023, 111,000 people died in poverty, equating to more than 300 people every day.

Working-aged people are at a much greater risk of dying in poverty: 28% of these people who died in 2023 died in poverty, compared to 16% of pension-age people.

Royal British Legion have requested councils to ensure that no member of the Armed Forces Community should be forced to give up their military compensation to access the same welfare support as their civilian counterparts.

8 What are the financial impacts of the proposal?

Assessing care leavers discount as part of the council tax support scheme will be cost neutral as it is current met by the general fund.

According to DWP statistics, an average of 209 households in Newcastle receive an SR1 form. Assuming that some of these households are already in receipt of Council Tax Support, the estimated cost to enhance their entitlement through a top-up is approximately £68k.

Ensuring that armed forces compensation is disregarded will be cost neutral as this is currently met by the general fund.

9 What will be the impact of the proposal on employees

There will be no impact on employees as a result of this proposal.

Section C: Consultation

10 Engagement to help develop the proposal

Who we have engaged with to develop this proposal

We have not yet engaged with our local stakeholders, but engagement by support organisations such as Marie Curie and Royal British Legion have shown that a need for local authorities to tailor support better to the needs of residents.

Previous public consultation

From the comments received in previous public consultations many were supportive of the changes made to the working-age council tax support scheme.

2012: <https://www.letstalknewcastle.co.uk/consultations/26/participate>

2016: <https://www.letstalknewcastle.co.uk/consultations/132/participate>

2018: <https://www.letstalknewcastle.co.uk/consultations/198/participate>

2020: <https://www.letstalknewcastle.co.uk/consultations/266/participate>

2022: <https://www.letstalknewcastle.co.uk/consultations/294/participate>

11 Who will we engage with during the consultation

Who will we engage with during the consultation

- Precepting Authorities (public sector organisations, such as combined authorities, that set a 'precept', which is a demand for a specific amount of money to be collected through council tax.)
- Parish Councils
- People currently using the Council Tax Reduction scheme
- People who could use the Council Tax Reduction scheme, if the proposed changes are implemented
- Terminally ill people
- Carers of terminally ill people
- Armed Forces veterans
- Care leavers
- Residents
- Landlords

- Voluntary Organisations, especially those supporting people who use this scheme, or could use it if the proposed changes are implemented, such as terminally ill people and their carers, care leavers, and Armed Forces veterans.

When and how we will engage

As an overview, we will consult between 3 November 2025 to 28 December 2025 via Let's talk Newcastle Online, the Council's online consultation portal, and letters. We will communicate details of the consultation to stakeholders, and collect their feedback using the following channels:

- Letters to Precepting Authorities and Parish Councils – 3 November 2025
- Let's Talk Newcastle consultation from 3 November 2025 to 28 December 2025
- Newcastle Advice Compact: November 2025
- Staff Communications: November 2025
- Active Inclusion Newsletter: November 2025

Information will be available in alternative formats available as needed

Our Consultation Plan sets out the details of how we will do this, and it is available on request from the lead officer.

12 Feedback from the consultation process

Who provided feedback during the consultation

TBC

When and how did we engage

TBC

Main issues raised

TBC

Section D: Impact assessment

Age

Type of impact

Potential benefit

Impact

Up to 255 care leavers up to the age of 25 will receive full council tax support, helping them to transition to independent living

Up to 209 working age households in receipt of a low income could receive full council tax support where a member of their household is diagnosed as terminally ill, reducing financial hardship.

Pension age people are not affected by these changes as they qualify for council tax support in a scheme set by Government.

How we will remove or reduce the impact

Not applicable

Disability

Type of impact

Potential benefit

Impact

Households with a terminally ill member will receive full council tax support. This may reduce financial stress and improve quality of life for disabled individuals and their carer

How we will remove or reduce the impact

Not applicable

Gender reassignment

Type of impact

No impact

Impact

None identified

How we will remove or reduce the impact

Not Applicable

Marriage and civil partnerships

Type of impact

Not applicable

Impact

Not applicable

How we will remove or reduce the impact

Not applicable

Pregnancy and maternity

Type of impact

Potential benefit

Impact

Expected to benefit low-income households, including those experiencing pregnancy or maternity.

How we will remove or reduce the impact

Not applicable

Race and ethnicity

Type of impact

None identified

Impact

Not applicable

How we will remove or reduce the impact

Not applicable

Religion or belief

Type of impact

No impact

Impact

Not applicable

Sex

Type of impact

Potential benefit

Impact

Up to 255 care leavers up to the age of 25 will receive full council tax support

Up to 209 working age households in receipt of a low income could receive full council tax support where a member of their household is diagnosed as terminally ill. Women may be more likely to be carers or single parents, and therefore more likely to benefit from the proposal

Pension age people are not affected by these changes as they qualify for council tax support in a scheme set by Government.

How we will remove or reduce the impact

Not applicable

Sexual orientation

Type of impact

None identified

Impact

Not applicable

How we will remove or reduce the impact

Not applicable

Other potential impacts

We believe that it is important to consider whether changes to our policies, services or functions could have other impacts on people that are not covered by the Equality Act.

A part of our assessments we also consider whether proposed changes could have actual or potential impacts relating to socio-economic issues, businesses, geography, community cohesion, community safety, the environment and health and wellbeing.

Carers

Type of impact

Potential benefit

Impact

Carers of terminally ill individuals may benefit from full council tax support, reducing financial burden.

How we will remove or reduce the impact

Not applicable

Care experienced People

Type of impact

Actual benefit

Impact

Up to 255 care leavers up to the age of 25 will receive full council tax support

How we will remove or reduce the impact

Not applicable

Socio-economic impacts

Type of impact

Potential benefit

Impact

Targeted at low-income households, helping to reduce poverty and inequality.

How we will remove or reduce the impact

Not applicable

Businesses**Type of impact**

No impact

Impact

No direct impact on businesses expected.

Geography**Type of impact**

None identified

Impact

Not applicable.

How we will remove or reduce the impact

Not applicable

Community cohesion**Type of impact**

Potential benefit

Impact

Supporting vulnerable groups may foster a sense of fairness and inclusion in the community

How we will remove or reduce the impact

Not applicable

Community safety

Type of impact

No impact identified

Impact

Not applicable

How we will remove or reduce the impact

Not applicable

Reducing health and wellbeing inequalities

Type of impact

Potential benefit

Impact

Up to 255 care leavers up to the age of 25 will receive full council tax support

Up to 209 working age households in receipt of a low income could receive full council tax support where a member of their household is diagnosed as terminally ill

Provision of this support will have help to reduce the financial stress for vulnerable customers

How we will remove or reduce the impact

Not applicable

Climate change and environment

Type of impact

No impact

Impact

Scheme does not affect environmental factors or carbon emissions.