

SSA EQUALITY IMPACT AND NEEDS ANALYSIS

Directorate	Finance
Service Area	Financial Management
Service/policy/function being assessed	Council Tax setting
Which borough (s) does the service/policy apply to	Wandsworth
Staff involved	Fenella Merry, Katherine Burston, John O'Sullivan
Date approved by Directorate Equality Group (if applicable)	n/a
Date approved by Policy and Review Manager All EINAs must be signed off by the Policy and Review Manager	15th February 2024
Date submitted to Directors' Board	n/a

SUMMARY

Please summarise the key findings of the EINA.

The Council is obliged to set a balanced budget and commensurate Council Tax level in accordance with the Local Government Finance Act 1992.

For 2024/25, the key features of the proposed budget are a 2.1% increase in the overall average Wandsworth element of the Council Tax which comprises:

- a freeze in the Wandsworth general expenditure element of the Council Tax,
- a 2% increase in the precept (as allowed by Government) in support of Adult Social Care services
- a 8.9% increase in the Wimbledon & Putney Commons Conservators' levy.

Separately, and outside of the Council's control, there will be an 8.6% increase in the GLA element of the Council Tax, leading to an overall increase of 5.2% for average band D, or £47.5 per year.

The Government's Spending Review announced that local authorities responsible for adult social care would be given additional 2% flexibility on their current council tax referendum threshold to be used entirely for social care.

The council tax generated from the proposed 2% increase in the precept will generate additional income of £1.4 million to be attributed to adult social care. This "precept" also has to be shown on the face of council tax bills and in the "information supplied with the demand notice".

Taking the precept will have a positive impact on users of adult social care in Wandsworth. The Council has used the maximum allowed increase for the

precept for 2024/25, which is the same as the limit set nationally in 2023/24. Support for vulnerable adults will be maintained and service users will see no change.

EINAs will be undertaken on any changes to services which result from the setting of this year’s Budget. These will be reported to the relevant OSC when changes are proposed.

Additionally, the Council maintains the Wandsworth discretionary social fund which provides discretionary support to the most vulnerable Wandsworth residents who are experiencing hardship and crisis.

1. Background

Briefly describe the service/policy or function:

The recommendation in the report is: -

- to recommend the Council to give effect to the council tax requirement and council tax amounts for 2024/25 as follows:

	Average	Majority	Conservators’ Area
	£	£	£
Wandsworth Council	497.37	489.74	528.89
Greater London Authority	471.40	471.40	471.40
	968.77	961.14	1,000.29

2. Analysis of need and impact

PART 1 – CHANGES TO WANDSWORTH’S SHARE OF THE OVERALL COUNCIL TAX CHARGE

In terms of Council Tax liability, residents fall into one of the following 4 categories:

1. those liable to pay full Council Tax,
2. those eligible for some form of discount or exemption (other than Council Tax Support),
3. those eligible for Council Tax Support,
4. those with no Council Tax liability.

The increase in the Council’s share of the Band D Council Tax for the majority of the borough would result in a cash increase of £9.74 per year (£0.19 per week) for the majority of those required to pay the full charge. The increase in the Wandsworth element of the Council Tax stems from the Government’s offer to allow Councils to increase Council Tax, provided that the additional amount is used in support of Adult Social Care i.e. some of its most vulnerable residents.

Group 1 - Those liable to pay full Council Tax

For the majority of Wandsworth residents, the Council believes that the proposed small increase will have a positive impact. Wandsworth is known as an affluent borough with high levels of employment (88.6% of residents over 16 are economically active and 85.5% are in employment (as at September 2023)), although currently there are 8,265 out of work claimants. Trends remain low for universal credit and Job Seekers allowance - data as at January 2024.

Group 2 - Those eligible for some form of discount or exemption (other than Council Tax Support)

Single Person Discount is the main discount allowed amounting to just over 44,400 properties. The Council has no equalities monitoring information about this group. In addition, there are 229 properties where a banding reduction has been awarded in respect of a disability. Again, the Council holds no additional equalities information on this group. The impact on those in receipt of discounts is as per Group 1 but the effect of the reduction would be proportionately less.

For example, a Band D taxpayer in the majority of the borough who is eligible for a single person discount would be subject to an increase of £7.31 per year (£0.14 per week) rather than £9.74 per year (£0.19 per week).

Group 3 – Those with no Council Tax liability

From 2024/25 the proportion of Council Tax liability on which Council Tax Reduction is calculated for working age claimants will be 100% (currently 70% although some households are protected from the 30% minimum contribution based on their circumstances). This is a change from 2023/24 as the CTR scheme has been amended to remove the minimum contribution and remove the need to recalculate eligibility triggered by a household’s small income changes. The revised scheme will therefore be simpler and more generous. The number of dwellings that are long term vacant (more than 6 months) is 165 and of these 74 are attracting a council tax premium for being vacant for more than 2 years. The effect on this group is neutral.

Group 4 – Those with no Council Tax liability

The effect on this group is neutral.

PART 2 – USE OF THE ADULT SOCIAL CARE PRECEPT

Protected group	Findings		
Age		Census data (2021)	Adults’ cohort
	18-64	88.3%	42.00%
	65-74	6.5%	13.80%
	75+	5.2%	44.10%
	Total	268,172	3,827

	<p>Adult Services support significantly more older residents than the borough average. Age 18-64 – 42.0%, age 65-74 – 13.8%, age - 75+ 44.1%. Total service users 3827</p>														
Disability	<p>Census data 2021: 11.4% of residents defined as disabled under the Equality Act.</p> <p>Profile of Adult Social Care Service Users: The majority of service users have physical disabilities or physical frailty as their main area of difficulty. In 2022/23, 990 individuals had a mental health condition as their main difficulty and 880 individuals had learning disability (all ages).</p>														
Sex	<p>Census data 2021: 53% of residents are female.</p> <p>Profile of Adult Social Care Service Users: 53.7% are female.</p> <p>Adult Services support slightly more female residents than the borough average.</p>														
Gender reassignment	<p>Data at the borough level on gender reassignment was published for the first time following the 2021 Census. This reported that 92.86% of the borough population said their gender identity was the same as their sex registered at birth, higher than London and England. In total, 1,691 (0.62%) Wandsworth residents indicated a change in gender identity with 713 (0.26%) stating their gender identity was different to that of birth but did not provide a write in response to what they identified with. Of the 1,690 residents who indicated a change in gender identity, there was an even split between males and females. 3 in 5 were aged under 44 years of age.</p>														
Marriage and civil partnership		<table border="1"> <thead> <tr> <th>Geography</th> <th>Wandsworth (%)</th> </tr> </thead> <tbody> <tr> <td>Never married and never registered in civil partnership</td> <td>55.8</td> </tr> <tr> <td>Married or in a registered civil partnership</td> <td>33</td> </tr> <tr> <td>Divorced or civil partnership dissolved</td> <td>6.4</td> </tr> <tr> <td>Widowed or surviving civil partnership partner</td> <td>3.0</td> </tr> <tr> <td>Separated, but still legally married or still legally in a civil partnership</td> <td>1.8</td> </tr> </tbody> </table>	Geography	Wandsworth (%)	Never married and never registered in civil partnership	55.8	Married or in a registered civil partnership	33	Divorced or civil partnership dissolved	6.4	Widowed or surviving civil partnership partner	3.0	Separated, but still legally married or still legally in a civil partnership	1.8	
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<p>Race/ethnicity</p>	<p>Census data 2021: 32.2% of residents are from Black, Asian and minority ethnic communities.</p> <table border="1" data-bbox="628 376 1177 674"> <thead> <tr> <th colspan="2">ONS Census 2021</th> </tr> <tr> <th>Ethnicity</th> <th>Wandsworth (%)</th> </tr> </thead> <tbody> <tr> <td>White</td> <td>67.8</td> </tr> <tr> <td>Asian</td> <td>11.7</td> </tr> <tr> <td>Mixed</td> <td>6.3</td> </tr> <tr> <td>Other</td> <td>4.1</td> </tr> <tr> <td>Black</td> <td>10.1</td> </tr> </tbody> </table> <p>Profile of Adult Social Care Service Users: 45.1% of service users were from Black, Asian and minority ethnic communities, higher than the general borough population. The largest proportion come from the Black or Black British community. 26.8% are from Black/Black British background, 11.9% from Asian/Asian British background, 3.7% of other ethnic background and 2.7% from Mixed ethnic background.</p>	ONS Census 2021		Ethnicity	Wandsworth (%)	White	67.8	Asian	11.7	Mixed	6.3	Other	4.1	Black	10.1																			
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	Figures outline that majority of the population in the borough is heterosexual (86.5%), with the next indicated sexual orientation being gay or lesbian (3.0%). It should also be noted that 8.3% of people in the borough did not answer.																														
Across groups i.e older LGBT service users or Black, Asian and ethnic diverse young men	Data not collected via the Census.																														
Socio-economic status (to be treated as a protected characteristic under Section 1 of the Equality Act 2010) Include the following groups: <ul style="list-style-type: none"> • Deprivation (measured by the 2019 English Indices of Deprivation) • Low-income groups & employment • Carers • Care experienced people • Single parents • Health inequalities • Refugee status 	<p>An estimated 35,539 people experience income deprivation across Wandsworth. There were 20,397 households on universal credit in December 2023, and 19.3% of the households were deemed to be social renting.</p> <table border="1"> <thead> <tr> <th colspan="4">Low-income groups & employment – DWP 2023</th> </tr> <tr> <th>Measures</th> <th>Wandsworth (%)</th> <th>London (%)</th> <th>England (%)</th> </tr> </thead> <tbody> <tr> <td>People on Universal Credit</td> <td>10.3</td> <td>16.2</td> <td>15</td> </tr> <tr> <td>People claiming out of work benefits</td> <td>3.4</td> <td>5</td> <td>3.8</td> </tr> </tbody> </table> <p>Wandsworth has a lower percentage of residents claiming Universal Credit or out of work benefits compared to London and England.</p> <table border="1"> <thead> <tr> <th colspan="4">Single parent – ONS Census 2021</th> </tr> <tr> <th>Measure</th> <th>Wandsworth (%)</th> <th>London (%)</th> <th>England (%)</th> </tr> </thead> <tbody> <tr> <td>Lone parent family</td> <td>10.2</td> <td>13.3</td> <td>11.1</td> </tr> </tbody> </table>			Low-income groups & employment – DWP 2023				Measures	Wandsworth (%)	London (%)	England (%)	People on Universal Credit	10.3	16.2	15	People claiming out of work benefits	3.4	5	3.8	Single parent – ONS Census 2021				Measure	Wandsworth (%)	London (%)	England (%)	Lone parent family	10.2	13.3	11.1
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Data gaps

Data gap(s)	How will this be addressed?
n/a	n/a

3. Impact

Protected group	Positive	Negative
Age	As 58.0% of Adult Social Care service users are aged 65 and over - taking the precept will have a positive impact in that it will ensure these vulnerable residents continue to receive support. This council tax decision is separate from any decision on services provision which may impact residents.	Although the increase in council tax will support vulnerable residents who are service users of adult social care it will mean that residents will see an increase in their council tax. In order to mitigate the impact of this small rise on vulnerable residents, the Council introduced in Paper No.16- 28 a 0% minimum contribution for vulnerable households including those on certain disability benefits and households where there is a child under 3. This support has been promoted by the Council to ensure that eligible residents are aware of its availability.
Disability	As the majority of Adult Social Care service users have physical disabilities or physical frailty as their main area of difficulty taking the precept will have a positive impact in that it will ensure these vulnerable residents continue to receive support. This council tax decision is separate from any decision on services provision which may impact residents.	As above
Sex	As 53.7% of Adult Social Care service users are female taking the precept will have a positive impact in that it will ensure that vulnerable female residents continue to receive support. This council tax decision is separate from any decision on services provision which may impact residents.	As above
Gender reassignment	Taking the precept will support gender reassignment service users of Adult Social Care and ensure they	As above

	<p>continue to receive support. This council tax decision is separate from any decision on services provision which may impact residents.</p>	
Marriage and civil partnership	<p>Taking the precept will support service users of Adult Social Care regardless of their relationship status and will ensure they continue to receive support. This council tax decision is separate from any decision on services provision which may impact residents.</p>	<p>As above</p>
Pregnancy and maternity	<p>Taking the precept will support service users of Adult Social Care regardless of whether they are pregnant or have recently given birth and will ensure they continue to receive support. This council tax decision is separate from any decision on services provision which may impact residents.</p>	<p>As above</p>
Race/ ethnicity	<p>Taking the precept will support service users of Adult Social Care from Black, Asian and minority ethnic backgrounds and ensure they continue to receive support. This council tax decision is separate from any decision on services provision which may impact residents.</p>	<p>As above</p>
Religion and belief, including non-belief	<p>Taking the precept will support service users of Adult Social Care and ensure vulnerable residents, regardless of their faith or belief, continue to receive support. This council tax decision is separate from any decision on services provision which may impact residents.</p>	<p>As above</p>
Sexual orientation	<p>Taking the precept will support service users of Adult Social Care and ensure vulnerable residents, regardless of their sexual orientation, continue to receive support. This council tax decision is separate from any decision on services provision which may impact residents.</p>	<p>As above</p>

<p>Socio-economic status (to be treated as a protected characteristic under Section 1 of the Equality Act 2010) Include the following groups:</p> <ul style="list-style-type: none"> • Deprivation (measured by the 2019 English Indices of Deprivation) • Low-income groups & employment • Carers • Care experienced people • Single parents • Health inequalities • Refugee status 	<p>Taking the precept will support service users of Adult Social Care and ensure the most vulnerable residents, continue to receive support. Some social care provision is means tested, which will provide further support for those in socio-economic groups or situations that are more difficult. This council tax decision is separate from any decision on services provision which may impact residents.</p>	<p>As above</p>
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4. Actions

Action	Lead Officer	Deadline
Individual EINAs are undertaken alongside any decision to change or reduce a service as a result of budget changes	Individual officers reporting	As changes are implemented

5. Consultation

Statutory consultation on the Council’s service expenditure and council tax setting has been undertaken with business ratepayers’ representatives.