

# Agenda

Name of meeting	<b>CABINET</b>
Date	<b>THURSDAY 9 NOVEMBER 2023</b>
Time	<b>5.00 PM</b>
Venue	<b>COUNCIL CHAMBER, COUNTY HALL, NEWPORT, ISLE OF WIGHT</b>
Members of the Cabinet	Cllrs P Jordan (Chairman), D Andre, J Bacon, P Fuller, J Jones-Evans, K Lucioni, L Peacey-Wilcox and I Stephens
	Democratic Services Officer: Sarah MacDonald democratic.services@iow.gov.uk

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1. **Minutes** (Pages 5 - 8)

To confirm as a true record the Record of Decision of the meeting held on 12 October 2023.

2. **Declarations of Interest**

To invite Members to declare any interest they might have in the matters on the agenda.

3. **Public Question Time - Maximum 15 Minutes for Written Questions and 15 Minutes for Oral Questions**

Questions may be asked without notice but to guarantee a full reply at the meeting, a question must be put including the name and address of the questioner by delivery in writing or by electronic mail to Democratic Services at [democratic.services@iow.gov.uk](mailto:democratic.services@iow.gov.uk), no later than two clear working days before the start of the meeting. The deadline for written questions will be Monday 6 November 2023.



Details of this Cabinet meeting and other Council meetings can be viewed on the Isle of Wight Council's [website](#). This information may be available in alternative formats on request. Please note the meeting will be audio recorded and the recording will be placed on the website (except any part of the meeting from which the press and public are excluded). Young people are welcome to attend Council meetings however parents/carers should be aware that the public gallery is not a supervised area.

4. **Chairman's Announcements**
5. **Report of the Cabinet Member for Children's Services and Corporate Functions**
  - (a) Amalgamation of Chillerton and Rookley Primary School with Godshill Primary School, achieved through the closure of Chillerton and Rookley Primary (Pages 9 - 26)
  - (b) QPMR Q2 - 2023/24 (Pages 27 - 92)

6. **Report of the Cabinet Member for Housing and Finance**

- (a) Local Council Tax Support (Pages 93 - 274)

7. **Cabinet Member Announcements**

To invite Cabinet Members to provide a brief update on matters concerning their portfolio.

8. **Consideration of the Forward Plan** (Pages 275 - 288)

Cabinet Members to identify decisions which need to be amended, added or to be removed from the Forward Plan.

9. **Members' Question Time**

To guarantee a reply to a question, a question must be submitted in writing or by electronic mail to [democratic.services@iow.gov.uk](mailto:democratic.services@iow.gov.uk) no later than 5pm on Tuesday 7 November 2023. A question may be asked at the meeting without prior notice but in these circumstances there is no guarantee that a full reply will be given at the meeting.

CHRISTOPHER POTTER  
Monitoring Officer  
Wednesday, 1 November 2023

## Interests

If there is a matter on this agenda which may relate to an interest you or your partner or spouse has or one you have disclosed in your register of interests, you must declare your interest before the matter is discussed or when your interest becomes apparent. If the matter relates to an interest in your register of pecuniary interests then you must take no part in its consideration and you must leave the room for that item. Should you wish to participate as a member of the public to express your views where public speaking is allowed under the Council's normal procedures, then you will need to seek a dispensation to do so. Dispensations are considered by the Monitoring Officer following the submission of a written request. Dispensations may take up to 2 weeks to be granted.

Members are reminded that it is a requirement of the Code of Conduct that they should also keep their written Register of Interests up to date. Any changes to the interests recorded on that form should be made as soon as reasonably practicable, and within 28 days of the change. A change would be necessary if, for example, your employment changes, you move house or acquire any new property or land.

If you require more guidance on the Code of Conduct or are unsure whether you need to record an interest on the written register you should take advice from the Monitoring Officer – Christopher Potter on (01983) 821000, email [christopher.potter@iow.gov.uk](mailto:christopher.potter@iow.gov.uk), or Deputy Monitoring Officer - Justin Thorne on (01983) 821000, email [justin.thorne@iow.gov.uk](mailto:justin.thorne@iow.gov.uk).

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## **Notice of recording**

Please note that all meetings that are open to the public and press may be filmed or recorded and/or commented on online by the council or any member of the public or press. However, this activity must not disrupt the meeting, and if it does you will be asked to stop and possibly to leave the meeting. This meeting may also be filmed for live and subsequent broadcast (except any part of the meeting from which the press and public are excluded).

If you wish to record, film or photograph the council meeting or if you believe that being filmed or recorded would pose a risk to the safety of you or others then please speak with the democratic services officer prior to that start of the meeting. Their contact details are on the agenda papers.

If the press and public are excluded for part of a meeting because confidential or exempt information is likely to be disclosed, there is no right to record that part of the meeting. All recording and filming equipment must be removed from the meeting room when the public and press are excluded.

If you require further information please see the council guide to reporting on council meetings which can be found at <http://www.iwight.com/documentlibrary/view/recording-of-proceedings-guidance-note>

All information that is recorded by the council is held in accordance with the Data Protection Act 2018. For further information please contact Democratic Services at [democratic.services@iow.gov.uk](mailto:democratic.services@iow.gov.uk)

## Arrangements for Submitting Oral Questions at Meetings of Council and Cabinet:

The front desk “opens” for public wishing to attend the meeting half an hour before the meeting.

In the circumstances that a member of the public wishes to ask an oral question, they should approach the front desk and notify them of their intention. They will be given a form to complete which details their name, town/village of residence, email address and the topic of the question (not the question in full, unless they wish to provide this).

These forms will be numbered in the order they are handed back.

The time for registering questions will be for a 20 minute period (up to 10 minutes prior to the start of the meeting). After that time expires the forms will be collected and given to the Chairman of the meeting.

If time allows after dealing with any written questions, the Chairman will then ask those who have submitted a form to put their question. These will be in the order they were received. As the subject matter is known, the Chairman should be able to indicate which member will reply. If time permits the Chairman may accept further questions.

The option to ask a supplementary question will be at the Chairman’s discretion.

Once the defined period of time allowed for questions has passed (and assuming the Chairman has not extended this) then all remaining oral questions are left unanswered.

No oral question will receive a guaranteed written response, unless the member responding indicates as such.



# Minutes

Name of meeting	<b>CABINET</b>
Date and Time	<b>THURSDAY 12 OCTOBER 2023 COMMENCING AT 5.00 PM</b>
Venue	<b>COUNCIL CHAMBER, COUNTY HALL, NEWPORT, ISLE OF WIGHT</b>
Present	Cllrs D Andre, P Fuller, P Jordan (Chairman), K Lucioni and I Stephens
Also Present	Cllr C Jarman
	Sharon Betts and Wendy Perera
Also Present (Virtual)	Cllrs J Bacon and P Spink
	Christopher Potter and Natasha Dix

136. **Minutes**

RESOLVED:

THAT the minutes of the meeting held on 14 September 2023 be approved.

137. **Declarations of Interest**

There were no declarations of interest.

138. **Public Question Time - Maximum 15 Minutes for Written Questions and 15 Minutes for Oral Questions**

A written question was received from Simon Richards (PQ 39-23) in relation to the matter of surplus school places in the Island's primary schools. The question and the Cabinet Member's written response were read out by the Leader.

139. **Chairman's Announcements**

The Chairman reported that he had met with group leaders to investigate a proposal for cross-chamber working. Support to the Cabinet was sought from the other groups for the areas of Housing, Adult Social Care, Children's Services and the Budget/Finance. The proposal had been well received by those present and the new Conservative group leader would discuss them with the group. The Chairman indicated that he would move forward with the proposal and hoped that the Conservative group would join in due course.

## 140. **Report of the Cabinet Member for Housing and Finance**

### 140a **Housing Strategy 2020 – 2025 Action Plan Progress Report 2023**

The Cabinet Member gave an update on progress to date and highlighted the six strategic priorities. Affordable housing had been the focus and had proved challenging in the current economic climate. Although the target number of units had been achieved, the number on the housing register had still increased and cross-chamber assistance to address the issue would be welcomed. Going forward, the aim would be to increase the percentage of completed homes that were affordable and assist the most vulnerable out of bed and breakfast and temporary accommodation.

RESOLVED:

That Cabinet notes the Housing Strategy 2020-2025 Action Plan Progress Report 2023 contained at Appendix 1 to the report.

## 141. **Cabinet Member Announcements**

The Cabinet Member for Adult Social Care and Public Health reported that as part of her new portfolio she had met with the ASC and PH teams and would bring some of her experience from her previous Children's Services portfolio to her new role. She was committed to helping the teams find short and long-term solutions to current issues being faced.

The Gouldings care home had been refurbished for 26 residents and should re-open at the beginning of November.

The Cabinet Member for Planning and Enforcement reported that there was a lot of coastal protection work currently underway. He had attended a meeting of the Solent Forum where water quality was one of the issues discussed.

The Cabinet Member for Regulatory Services, Community Protection and ICT reported that she had attended a meeting with the Fire Authority, an information session for members regarding scams which members could pass on to their residents, and a night out with the police rapid response team. She was also working with stakeholders on a reset of the Community Safety Partnership, and was working with the police to investigate the reintroduction of manned CCTV on the Island.

The Cabinet Member for Children's Services and Corporate Functions reported that he was familiarising himself with his new portfolio. Meetings were being set up as of the following week and it was hoped to engage with stakeholders across the education spectrum as the issue of surplus school places was high on the list of cabinet priorities.

The Cabinet Member for Housing and Finance reported that he was looking forward to cross-chamber working and using the skills of councillors from other parties to

address the challenges being faced. He would report on achievements as they were completed.

The Leader and Cabinet Member for Transport and Infrastructure, Highways PFI and Transport Strategy, Strategic oversight and External Partnerships reported that the visit to the Islands Forum by the Chief Executive and Cabinet Member for Children's Services and Corporate Functions had been virtual, as due to cancellation of flights as a result of bad weather. Connectivity was one of the matters discussed.

The message was still being put across to the government regarding fair funding for the Island and evidence of the Island's case for an Island deal was continuing to be submitted.

#### 142. **Consideration of the Forward Plan**

The items on the Forward Plan were noted.

#### 143. **Members' Question Time**

Councillor Jarman referred to a response that had been received by Cllr Spink to an earlier question at Corporate Scrutiny regarding how the proposed Housing Affordability SPD would deliver housing affordable to residents on or below the average island wage. The response to Cllr Spink had been that the Housing Affordability SPD would not achieve that result.

Cllr Jarman therefore asked how the administration proposed to ensure the delivery of homes that islanders on an average wage or below can afford?

The Cabinet Member for Housing and Finance provided a response that he would review the formula used by officers to define 'affordability' and would arrange a session with the Director of Finance, the Housing Manager and Director of Adult Social Care and Housing Needs as soon as possible.

The Cabinet Member for Planning commented that dialogue with developers was important to make homes affordable, whilst accepting that the cost of house building had increased. The policy would be sharpened and included within the Island Plan.

Following a previous question by Cllr Jarman to the Audit and Governance Committee, the details of debt held by each Island school was circulated to members of that Committee. It identified the debt that would transfer to the IWC upon school closures. Cllr Jarman therefore asked what financial provision the administration had made for that potential liability?

The Cabinet Member for Housing and Finance responded that he had arranged a meeting with the Director of Finance and S.151 officer and would then provide a response.

It was noted that a school's debt would only transfer to the council if and when it was closed. There were detailed processes regarding how a school should manage

its debt, and a discussion would be held with the Director of Children's Services to ensure this was being monitored.

CHAIRMAN





Purpose: For Decision

## Cabinet Report

Date	<b>9 NOVEMBER 2023</b>
Title	<b>THE FUTURE OF CHILLERTON &amp; ROOKLEY PRIMARY SCHOOL</b>
Report of	<b>CABINET MEMBER FOR CHILDRENS SERVICES, EDUCATION AND CORPORATE FUNCTIONS</b>

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### EXECUTIVE SUMMARY

1. The Stenbury Federation (the Governing Body for Chillerton and Rookley and Godshill Primary Schools) wrote to the Isle of Wight Council on 19 January 2021 requesting that an amalgamation of Chillerton and Rookley and Godshill Primary Schools be consulted upon. An initial public consultation commenced on the 29 January 2021 and concluded on the 19 March 2021.
2. Cabinet took the decision to undertake a further period of consultation on a range of options, this period of consultation commenced on the 5 November and concluded on the 17 December 2021.
3. Cabinet considered the outcome of this consultation on the 10 February 2022 and took a decision to defer a final decision pending a further review into options other than closure.
4. Further options were considered, but due to continuing very low numbers on roll at the school, only 9 children, and governors being unable to recruit to a vacant teaching post the decision was taken by the Governing Body, supported by the IoW Council and in discussion with the impacted families to educate all children across the Federation on the Godshill Primary School site from 1 January 2023.
5. Cabinet approved the publication of a Public Notice on 13 July 2023 that recommended the amalgamation of Godshill Primary School and Chillerton and Rookley Primary School through the closure of Chillerton and Rookley Primary School with effect from the 31 December 2023. This notice was published on 15 September and concluded on 27 October 2023.
6. This report sets out the outcome of this statutory consultation period, recommended next steps and associated timeframe.

## RECOMMENDATION

That Cabinet approves the amalgamation of Godshill Primary School and Chillerton and Rookley Primary School through the closure of Chillerton and Rookley Primary School with effect from the 31 December 2023.

## BACKGROUND

7. The Council received a letter from the Stenbury Federation (the Governing Body for Chillerton and Rookley and Godshill Primary Schools) on 19 January 2021 requesting that an amalgamation of Chillerton and Rookley and Godshill Primary Schools be consulted upon. On 22 January 2021, an officer delegated decision was taken to approve a pre-publication consultation on the future of Chillerton and Rookley Primary School, part of the Stenbury Federation with Godshill Primary School.
8. A pre-publication consultation commenced on 29 January 2021 and ran until 19 March 2021. It was informed by a number of issues that the governors explained are compromising the viability and educational provision at Chillerton and Rookley Primary school.
9. The consultation was an on-line consultation with no public meetings able to be held due to the coronavirus pandemic. People consulted included the parents of the pupils attending Chillerton and Rookley and Godshill Primary Schools, the Member of Parliament, Parish Councils, local councillors, Trade Unions, and residents. In total 110 responses were received from different sources with some people making more than one response.
10. Following a change in the Council's political administration after the local government elections in May 2021 the new administration took a decision to undertake a further period of public consultation that included a range of alternative options. This was to provide an opportunity for all stakeholders to comment on a broad range of options and bring forward alternate proposals should they wish.
11. This second period of consultation commenced on 5 November 2021 and ran until 17 December 2021.
12. An on-line consultation and two public meetings were held, one at Chillerton and Rookley and one at Godshill Primary School. People and groups consulted included the parents of the pupils attending Chillerton and Rookley and Godshill Primary School, the Member of Parliament, Parish Councils, local councillors, Trade Unions, and residents. In total 233 responses were received from different sources with some people making more than one response.
13. In February 2022, Cabinet took the decision to defer a decision to proceed with the publication of a Public Notice to achieve the proposed amalgamation of Godshill Primary School and Chillerton and Rookley Primary School through the closure of Chillerton & Rookley Primary School with effect from the 31 August 2022, for further options to be explored.

14. Further options were considered as requested by Cabinet, but with a sustained decline in children attending the school, and the governors being unable to appoint a teacher to work at the school, Cabinet was asked to reconsider the future of the school.
15. Cabinet approved the publication of a Public Notice on 13 July 2023 that proposed the amalgamation of Godshill Primary School and Chillerton and Rookley Primary School through the closure of Chillerton & Rookley Primary School with effect from the 31 December 2023. This notice was published on 15 September and concluded on 27 October 2023.
16. The consultation was an on-line consultation. People consulted included the parents of the pupils attending Chillerton and Rookley and Godshill Primary Schools, the Member of Parliament, Parish Councils, local councillors, Trade Unions, Department for Education, and residents. In total 25 responses were received during the Public Notice period, 23 were in support of the recommendation to amalgamate Godshill Primary School and Chillerton and Rookley Primary School through the closure of Chillerton and Rookley Primary School, 1 respondent opposed the recommendation, and 1 respondent sort to show an interest in acquiring the site should the Council take a future decision to dispose of it. All the responses to the Public Notice are attached at Appendix 1.
17. The number of children attending the school has fallen steadily over the last few years, and the school has had no children registered on roll since the 4 October 2023. The school has a capacity of 91 places. This contrasts with 85 pupils on roll in the 2017/18 academic year. The school has a Published Admission Number (PAN) of 13.
18. From the 1 January 2023 all the children on roll at Chillerton & Rookley, in agreement with their parents have been taught at the Godshill site. This has ensured they have access to the full primary curriculum, participate in extra-curricular activities and develop wider social and emotional skills with their peer groups.
19. Schools are mainly funded based upon the number of pupils on roll. Low and falling pupil numbers has a significant impact on a school's budget.
20. It is recommended that Cabinet approve the proposed amalgamation of Godshill Primary School and Chillerton and Rookley Primary School through the closure of Chillerton & Rookley Primary School with effect from the 31 December 2023.

#### CORPORATE PRIORITIES AND STRATEGIC CONTEXT

21. The recommendation in this report directly links to the Corporate Plan 2021-25 priority which is to work with local communities to maintain and ensure appropriate local school provision. In addition to this it supports the commitment that through ongoing business of the council we will work with and challenge schools' performance to ensure that all are good or outstanding, and to ensure work is undertaken to challenge schools in financial deficit to secure a more sustainable position for the schools and the council.

## Responding to climate change and enhancing the biosphere

22. A climate and sustainable development impact assessment has been undertaken and is detailed below. This demonstrates the impacts of the proposed decision to the environmental and socio-economic conditions of the Island. The wheel is made up of two different distinct sections. The outer wheel focuses on socio-economic factors, which could impact communities across the Island. The inner wheel focuses on the delivery of net zero emissions to meet the councils 2030 target. There are 17 outer socio-economic segments and 6 inner environmental segments, and these are scored from 1 (long-lasting or severe negative impact) to 5 (long-lasting or extensive positive impact). Overall, the assessment demonstrates no long-lasting or severe negative impacts if the proposed option is approved.



23. By closing one school site it could result in additional children needing to be transported to school. However, in this circumstance given the very low numbers of children involved, closing the Chillerton and Rookley site will have overall benefits for the environment as it will reduce the impact of building emissions. Schools do regularly promote active travel to school which will continue to support the reduction of emissions created from transporting children to school by car.
24. Godshill Primary School is a more energy efficient building than Chillerton & Rookley Primary School.
25. Subject to the availability of funding heat decarbonisation plans will be commissioned in the near future for all Local Authority owned school buildings. The recommendation in this report will assist in the submission of applications for future funding and ultimately support the IWCs target to be carbon neutral by 2035.

## Economic Recovery and Reducing Poverty

26. As set out within the corporate plan this report demonstrates the council's commitment to work with local communities to maintain and ensure appropriate local school provision, providing the best possible outcomes for children on the Island. In addition to this it supports the commitment that through the ongoing

business of the council it will work with and challenge schools' performance to ensure that all are good or outstanding, and to ensure work is undertaken to challenge schools in financial deficit to secure a more sustainable position for the schools and the council.

### Impact on Young People and Future Generations

27. The decisions the Council makes now not only affect current residents, but may have long term impacts, both positive and negative, on young people and future generations. These impacts may not immediately be fully apparent or may not emerge for a number of years or decades. Impacts will be interrelated across the various domains of young people's lives from housing, employment or training, health and the environment.
28. The United Nations Conventions on the Rights of the Child (UNCRC) in 1989, in particular article 12, places a duty for children and young people to have an active voice in decision making on matters that affect them. We value the views of our young people. Incorporating coproduction and consultation with young people into our decision-making process is a robust way of ensuring young people's views are taken into consideration. Participation workers experienced in coproduction can support engagement with the Youth Council, our Island children and wider groups of young people to ensure the voice of young people is sought, heard and acted upon on important matters that will affect them.

## FINANCIAL / BUDGET IMPLICATIONS

### FINANCE

29. Under the current local and National Funding Formula school budgets are heavily linked to the number of pupils on roll. The age-weighted pupil unit (AWPU) is the basic funding that all pupils attract. The current AWPU funding amount is £3,442 for primary pupils and this illustrates how critical pupil numbers are to the funding of each school's provision. Schools with fewer pupils than expected can result in pressures that may affect standards, outcomes for children and therefore the overall viability of the school. A balanced budget is one that will lead neither to an excessive surplus at the end of the year nor to a deficit. A budget is well-informed when it takes account of the best available information on all variables, such as pupil numbers and staffing changes. Setting an annual budget is an absolute requirement as part of the local authority's budgeting arrangement as set out in the Schemes for Financing schools. Under school funding regulations, individual maintained schools must have devolved funding and individual responsibility to ensure expenditure does not exceed income. This is monitored and will lead to intervention to ensure financial viability if budget planning shows a future or continued deficit.
30. The pupil forecast for Chillerton and Rookley shows a continued fall in pupil numbers based on the historic trend of recruitment for reception year pupils. The school had 9 pupils on roll at the June 2023 census. This includes those pupils on roll at Chillerton and Rookley but being educated on the Godshill site for operational reasons.
31. The financial position of Chillerton and Rookley Primary School has remained unresolved since 2016/17 and for the financial year 2022/23 the cumulative deficit is now £74,372. The school is currently under a Notice of Concern, which is required to be issued to schools that are more than 5 years in deficit. The latest May 2023 3-year

budget plan shows an expected balanced position, but on review by the Education Finance team a reduced residual potential deficit in the region of £20,000 may remain. An updated position will be provided by the school on receipt of mid-year budget updates from all schools at the end of November 2023. The school continues to work with the local authority to ensure any deficit risk is minimised where possible.

32. The school budget share for 2022/23 was £266,000 with over £194,000 (73%) of this spent on staffing. The 2022/23 deficit is significant and an equivalent of 38% of the school's annual core funding. In comparison, the school budget share for 2022/23 for Godshill is £708,000, two and a half times larger, making it better placed to make the necessary efficiencies and structural changes going forward.

## LEGAL IMPLICATIONS

33. Decision-makers will need to bear in mind at this stage that some changes to maintained schools are considered 'prescribed alterations', which will require a specific statutory process to be followed for their correct implementation. This process is set out in the statutory guidance 'Making significant changes ('prescribed alterations') to maintained schools' updated in January 2023. Additionally, any proposal that requires a school to close (including a closure to amalgamate) will need to consider the statutory guidance 'Opening and closing maintained schools' updated in January 2023. Both Godshill Primary School and Chillerton and Rookley Primary School are designated as rural primary schools, the closure of which requires additional consultation and due consideration by decision-makers.
34. The guidance states that the Council should adopt a presumption against the closure of rural schools. However, this does not mean that a rural school will never close, but the case for closure should be strong and a proposal must be clearly in the best interests of educational provision in the area. When producing a proposal to close a rural primary school, the proposer must consider:
- *the likely effect of the closure of the school on the local community;*
    - the closure of Chillerton and Rookley Primary School can be mitigated by relocation of pupils to Godshill and other local primary schools.
  - *the proportion of pupils attending the school from within the local community, i.e. is the school being used by the local community;*
    - Chillerton and Rookley Primary School is not the school of choice by the majority of its community. As of November 2023, there are no children on roll at the school.
  - *educational standards at the school and the likely effect on standards at neighbouring schools;*
    - From January 2023 to October 2023 all pupils that remained on roll of Chillerton & Rookley Primary were educated at the Godshill site to ensure they received the very best educational, social, and emotional opportunities. This ensured they have access to all the elements of the national curriculum, and a wide range of extra-curricular activities.
    - The decision, in agreement with their parents to move them to the Godshill site was required as no teacher could be recruited to teach them on the Chillerton & Rookley site.

- This move to Godshill and the proposed closure of Chillerton & Rookley has and will have no impact on any neighbouring schools. Godshill have been able to accommodate all the required children from Chillerton & Rookley.
- *whether the school is now surplus to requirements (e.g. because there are surplus places elsewhere in the local area which can accommodate displaced pupils, and there is no predicted demand for the school in the medium or long term);*
  - there are sufficient surplus places within the planning area and due to declining birth rates there is no predicted demand for school places in the long term. No pupils are currently on roll of the school and therefore there will not be any impact on displaced children
- *any increase in the use of motor vehicles which is likely to result from the closure of the school, and the likely effects of any such increases;*
  - As at June 2023 of the 9 primary age pupils who had Chillerton in their address only two attend Chillerton and Rookley Primary School. The closure of Chillerton and Rookley Primary School and the subsequent relocation of pupils to Godshill Primary School will therefore not necessarily increase the overall use of the motor vehicle for the school run as children will be transported to Godshill instead of Chillerton.
- *any alternatives to the closure of the school (including academy conversion, federation, or extending the school to provide local community facilities);*
  - As noted within this report a number of alternatives have been considered and the local authority believes the closure of Chillerton and Rookley Primary School provides the best opportunity to stabilise the educational offer in that part of the Island.
- *transport implications i.e., the availability, and likely cost of transport to other schools and sustainability issues;*
  - Chillerton resident pupils will be entitled to local authority funded transport if they are eligible under the Home to School Transport Policy, to what becomes their nearest school if Chillerton and Rookley Primary School closes.
- *the size of the school and whether it puts the children at an educational disadvantage e.g., in terms of breadth of curriculum or resources available;*
  - The school currently has no children on roll therefore this is not currently relative. However, to note previously the school had a total number on roll of 15 for the 2022/23 academic year and the school was likely to be able to run only two classes, one for Key stage 1 pupils and the other for Key Stage 2 pupils. Running one class across three (KS1) or four (KS2) years impacts on the breadth of curriculum that can be offered at the school.
- *the overall and long-term impact on the local community of the closure of the village school and of the loss of the building as a community facility;*
  - no decision has been made about the future of the Chillerton and Rookley Primary School site. However, from September 2023 the Primary Behaviour Support service has been making use of parts of the school site. Should a decision be taken to close the school this site may be considered for the long term location of the service. The school building has also been listed as an Asset of Community Value at the request of the local community.

- *wider school organisation and capacity of good schools in the area to accommodate displaced pupils;*
  - pupil numbers in the planning area are forecast to reduce in the next few years so it is anticipated that there will be places available at good schools in the area.
35. Consideration has been given to the statutory guidance in respect of rural school closures. This includes consultation with; the parents of registered pupils, the governing body, the pupils, the teachers and other staff, the governing bodies, teachers and other staff of any other affected school(s); the parents of any pupils at other schools who may be affected; trade unions; the MP and any other interested organisation.
36. Making prescribed alterations requires a four-stage process to be followed prior to implementation, which includes a period of formal consultation. While there is no statutory pre-publication consultation period for this type of change, the statutory guidance makes it clear that there is a 'strong expectation' that schools and Local Authorities will consult all interested parties in developing their proposal prior to publication, to take into account all relevant considerations.

#### EQUALITY AND DIVERSITY

37. Consideration must be given as to whether there are any sex, race, or disability discrimination issues that arise from the changes being proposed. The proposal being put forward by the council in this report; The future of Chillerton & Rookley Primary School will have no negative impact on equality and diversity.
38. The policies of the Council in relation to equal opportunities and eliminating discrimination will continue to apply should a change be approved.
39. Council staff will work closely with the headteacher and governing body to assess any support that might be required by students and their families / carers should any proposed changes be approved.

#### PROPERTY IMPLICATIONS

40. Since September 2023 the Primary Behavioural Support Service has occupied part of the school site. Should a decision be taken to close Chillerton & Rookley Primary School this may be considered a suitable longer-term use.
41. Concerns have previously been raised by consultees around the legal position of the Chillerton & Rookley Primary School site, should a decision be taken to cease educational use on it. The school land is held on-trust by the council. If the school is closed the property (or any proceeds of sale) could revert to the beneficiaries of the estate of the original owner. Alternatively, if the site was to be disposed of the proceeds of sale could be used to fund the purchase or improvement of alternative school premises or, the council could apply to the Charity Commission to set up a scheme for a similar charitable purpose which would extinguish the existing Trust.
42. The longer-term use of the site will be considered in detail and, as required consulted upon once a final decision has been taken on the future of Chillerton & Rookley Primary School.



## OPTIONS

43. The options that the Council have considered and consulted upon prior to deciding on its preferred option are:
- (1) To approve the amalgamation of Godshill Primary School and Chillerton and Rookley Primary School to be achieved through the closure of Chillerton & Rookley Primary School with effect from the 31 December 2023 as set out in the report.
  - (2) To not approve the amalgamation of Chillerton and Rookley Primary School with Godshill Primary School to be achieved through the closure of Chillerton and Rookley Primary School with effect from the 31 December 2023.

## PERSONNEL IMPLICATIONS

44. Staffing implications will be considered subject to the outcome of this consultation. However, with the children previously on roll at Chillerton & Rookley now relocated to Godshill it is unlikely that any further alterations to the staffing structure will be required. If any are required, they will be undertaken in accordance with the Council's Restructuring, Redundancy and Redeployment Policy, including the duty to consult with those staff potentially affected by any proposed school closure. Details of any staff consultation will be set out, including the timetable for formal consultation with staff and unions.

## RISK MANAGEMENT

45. Financial risks have been reviewed and considered by the Senior Finance Business Partner and further information can be reviewed in the Finance section of this report.
46. An implementation group will be formed if required to take forward the final recommendation. It will meet on a monthly basis or more regularly if required; it will be chaired by a senior education and inclusion officer. Representatives will include governors, headteacher and local authority officers with expertise in governance, property, HR, finance, admissions, and school improvement. They will ensure that risks associated with the final recommendation are identified and mitigated.

## EVALUATION

47. The recommendation in this report to amalgamate Chillerton and Rookley Primary School with Godshill Primary School to be achieved through the closure of Chillerton and Rookley Primary School has been carefully considered. It has taken into account many different factors and fully considered all the feedback received during all consultation periods. The recommendation will reduce the number of surplus places in the area and support the on-going provision of high-quality education across Godshill and Chillerton & Rookley and the Island.

Contact Point: Richard Vaughan, Strategic Manager, Children's Services  
☎ 01962 846270 e-mail: [richard.vaughan@hants.gov.uk](mailto:richard.vaughan@hants.gov.uk)

STUART ASHLEY  
*Director of Children's Services*

CLLR JONATHAN BACON  
*Cabinet Member for Children's Services,  
Education and Corporate Functions*

## Appendix 1

EMAILED/POSTAL RESPONSES			
Name	Contact	Date Received	Comments
Bank, Lucie [Head of School, Holy Cross]	<a href="mailto:Lucie.Banks@holycrossrcpri.iow.sch.uk">Lucie.Banks@holycrossrcpri.iow.sch.uk</a>	08/10/2023	I wish to voice my support of the closure of Chillerton and Rookley Primary School. With the falling pupil numbers, and the lack of staffing, I support the proposal to amalgamate Chillerton and Rookley with Godshill Primary.
Bowden, Emma [Headteacher - The Bay Secondary]	<a href="mailto:ebowden@bayceschool.org">ebowden@bayceschool.org</a>	16/09/2023	With only a handful of children on roll and with the amount of money a school gets linked to their budget, it does not require more than common sense to see that an increasing deficit budget, and therefore taking it from other schools, is inevitable. The mental health of both the children and staff needs to be considered. With the small numbers of children, they cannot receive the best education with the hit to the budget and staff need other professionals around in order to support the best possible environment and professional development. The press and politics should not be taken into account. This is the future and children's lives that are being messed with. Leaders are clear this is the best for the school and with increasing energy, buildings and utilities price increases common sense should prevail and not look at the political agenda.

Bradshaw, Carla [COG - Freshwater/Shalfleet]	<a href="mailto:federationchair@yarmouthceprimary.co.uk">federationchair@yarmouthceprimary.co.uk</a>	26/09/2023	As a Board who has been through the trials and tribulations of two school closures in the area, we wish to express our disappointment at the level of inertia Isle of Wight Councillors have displayed in the current matter. Facing up to the reality that there are too many schools on the Island and that this therefore requires a strategic plan to address surplus school places is difficult. No one will deny that. No Headteacher would willingly put their school forward for closure either. The truth of the position on the Island is though that the surplus capacity of primary places is impacting on the quality of education for the children. Armed with that knowledge, Councillors should be brave and pragmatic. Qualities that have not been on show thus far. We fully support the amalgamation of C&R Primary School with Godshill Primary School through the closure of C&R Primary School as of 31/12/23 as a step towards wider system reform. We urge Councillors to listen to their Headteachers, Governors and Officers and develop a realistic strategic school places plan that is discussed with the wider public and following effective consultation, is implemented. The Island's children deserve the best and it is the Councillors responsibility to deliver the strategic plan which allows that to be a reality.
Coates, David [Coates Property & Financial Solutions]	<a href="mailto:coatespropertysolutions@outlook.com">coatespropertysolutions@outlook.com</a>	26/09/2023	I represent an investor whom would be interested in purchasing the property should the council decide they wish to sell. So please do keep me informed if this is the route you decide to take.
Coates, Nichola [Headteacher - Arreton]	<a href="mailto:head@arretoncepri.iow.sch.uk">head@arretoncepri.iow.sch.uk</a>	17/09/2023	I confirm I am in agreement with the closure of Chillerton and Rookley. Whilst I dislike the thought of any school closing, given the current fall in the number of children on the island and the financial implications of keeping it open, closure is the only logical response.
Cordon, Angela [Staff - Lanesend]	<a href="mailto:Angela.Cordon@lanesendpri.iow.sch.uk">Angela.Cordon@lanesendpri.iow.sch.uk</a>	25/09/2023	The IOW has too many primary school and decisive action needs to be taken to reduce schools for long term planning in the primary sector. This starts with the amalgamation of Chillerton and Rookley with Godshill primary school.
Evans, Gemma [IOW Resident]	<a href="mailto:gems.evans@gmail.com">gems.evans@gmail.com</a>	24/09/2023	I am an Island resident. I would like to confirm that I support the merger of C&R and Godshill schools. Since this is currently the state of things in practise, if not in law, it seems unhelpful to try to bring a school back

			when so many other primary schools are struggling with too many vacancies.
Freeley, Sharon [Executive Headteacher - Broadlea, Holy Cross]	<a href="mailto:head@broadleapriary.co.uk">head@broadleapriary.co.uk</a>	09/10/2023	With very low numbers on roll, difficulty recruiting to a vacant teaching post and the significant impact on the school budgets, I fully support the amalgamation of Chillerton and Rookley and Godshill Primary Schools.
Gatten & Lake Primary School [COG]	<a href="mailto:admin@gattenlakepri.iow.sch.uk">admin@gattenlakepri.iow.sch.uk</a>	05/10/2023	Governing Body stand behind the view of the majority of IOW Headteachers and their view on School Place Planning & wholeheartedly agree that schools need to close on IOW for the long term benefit of every school aged child. Supports the proposal of the closure of C&R on 31/12/23.
Grainger, Elizabeth [Headteacher - Freshwater/Shafleet]	<a href="mailto:headteacher@yarmouthceprimary.co.uk">headteacher@yarmouthceprimary.co.uk</a>	15/09/2023	I am writing to express my support for the closure of C&R Primary School. It does not make sense to keep a school with so few children open. It is not financially viable therefore it is challenging to put a broad and balanced curriculum on offer for the children without the support of another school. In these times, we need to be logical and accept that under current economic circumstances and with a falling birth rate on the Island - we would not be doing the right thing by the children if we keep C&R Primary School open. No-one wants to see schools close but we need to be realistic for the future of the Island, we need to face the challenges and ensure that children attend viable, successful schools which will enable Island children to thrive into the future.

Howes, Richard [IOW Resident]	<a href="mailto:rhowes391@btinternet.com">rhowes391@btinternet.com</a>	22/09/2023	<p>Am aghast at the thought the Authority believes it is good for the Island to close village schools. Having started my own educational time in such establishments they are a very important part of village life (acting also as community centres). The closures, supposedly due to falling numbers is surely as a result of house prices excluding youngsters from buying village homes and starting families. Closing these schools means parents having to resort to more car journeys to larger edifices which do zero for improving educational standards and not every child responds well to large organisations. In addition, using the smaller premises could lead to smaller classes - advocated in the 50's but ignored ever since - to improve the quality of teaching. Money? The Authority seems to be content to spend £120K per annum on the LGA (to no local advantage), to increase Councillors allowances/expenses - £16k over the last two years alone. The latest 'brief' from the newly formed Council states clearly they are there to represent the people, but their approaches and decision do little to confirm that ideal!</p>
Hutchinson, Ursula [COG - Barton]	<a href="mailto:ursula.hutchinson@bartonpri.iow.sch.uk">ursula.hutchinson@bartonpri.iow.sch.uk</a>	18/09/2023	<p>I believe that the closure of this school is essential. There were hardly any pupils attending and those that were, are now happily established at Godshill Primary.</p> <p>Keeping a school open for a handful of pupils is hugely expensive and indeed almost impossible to staff. The money saved can be redistributed by the local authority to enable larger schools to have more resources. This is very important in the current climate when schools nationally are struggling to provide satisfactory provision because of government underfunding.</p>

Kirby, Jon [Headteacher - Dover Park]	<a href="mailto:jon.kirby@doverparkpri.iow.sch.uk">jon.kirby@doverparkpri.iow.sch.uk</a>	09/10/2023	While I appreciate that a school is often deemed to be the hub of a community, this cannot be true if the school has no pupils. A hub, by its very definition, is 'The central or main part of something, where there is the most activity', but with such depleted numbers of pupils, the school cannot be said to be central or the main part. Being in a school with less pupils gives children more limited opportunities to meet these needs and will create more of a challenge to children when they move to secondary school. Furthermore, the pressures on managing and teaching such a low number of pupils over a wide range of year groups is a very heavy burden for staff- a burden that is not necessary. The time, effort and focus required to sustain such a small school, could be directed to the needs of a much wider audience of children (to include the current pupils, should they move primary school) - providing impact to many more pupils. I strongly believe that C&R should be closed.
Marshall, Katherine [Headteacher - Carisbrooke/Newport CE]	<a href="mailto:k.marshall@carisbrookepri.mary.uk">k.marshall@carisbrookepri.mary.uk</a>	15/09/2023	I am in full agreement with the proposal to close C&R given the drop in pupil numbers across the IOW.
Palin, Cameron [E.Cowes Town Council]	<a href="mailto:cllr.c.palin@eastcowestowncouncil.co.uk">cllr.c.palin@eastcowestowncouncil.co.uk</a>	20/09/2023	It is with regret I now have to support the closure of Chillerton school and amalgamation with Godshill Primary. Please take this comment as support of the closure and amalgamation.
Praetig, Stephanie [Headteacher - Cowes]	<a href="mailto:Stephanie.Praetig@cowespri.iow.sch.uk">Stephanie.Praetig@cowespri.iow.sch.uk</a>	15/09/2023	I would like to support the closure of Chillerton and Rookley, with the amalgamation to Godshill Primary - this decision is long overdue.
Reader, Vikki [Headteacher - Oakfield]	<a href="mailto:headteacher@oakfieldcepri.iow.sch.uk">headteacher@oakfieldcepri.iow.sch.uk</a>	25/09/2023	I am in full agreement with the proposed amalgamation of Chillerton and Rookley Primary schools. This has needed to happen for some time.
Redfern, Pat [COG - Brading] Gilbert, Beverley [Headteacher - Brading]	<a href="mailto:rosie.barnard@bradingcepri.iow.sch.uk">rosie.barnard@bradingcepri.iow.sch.uk</a>	26/09/2023	We are writing as representatives of Brading CE Primary School saying that we agree with the amalgamation of Godshill Primary School and C&R Primary School. This will be achieved through the closure of C&R Primary School.
Sanderson, Maggie [Headteacher - St Thomas]	<a href="mailto:head@stthomaspri.co.uk">head@stthomaspri.co.uk</a>	15/09/2023	Please note that whilst it is always sad to see a school close, with the number of primary places being well in excess of the number of children, the closure of Chillerton and Rookley makes sense.

<p>Sillito, Samantha [Headteacher - Queensgate]</p>	<p><a href="mailto:head@queensgateprimary.co.uk">head@queensgateprimary.co.uk</a></p>	<p>22/09/2023</p>	<p>I think C&amp;R School should be amalgamated with Godshill. The reason for this is that schools that are not at full capacity or at least close to full capacity are not sustainable and draw money from the system. I believe that all children on the IOW have an entitlement to a good quality education with good teams of teachers around them. It makes little sense to keep C&amp;R open due to the costs to running the building as well as recruiting staff for very small numbers of children.</p>
<p>Simpson, Richard [Acting Head of School - Broadlea]</p>	<p><a href="mailto:r.simpson@broadleaprimary.co.uk">r.simpson@broadleaprimary.co.uk</a></p>	<p>09/10/2023</p>	<p>Closure of this school, along with others, is necessary for the Island's future, as these small schools and the funding required to keep them open, whilst also running others schools at below-capacity levels, is detrimental to the education of all children on the island and unsustainable.</p>



<p>Snow, Mark [Headteacher - Stenbury Federation/Barton]</p>	<p><a href="mailto:m.snow@stenburyfederation.co.uk">m.snow@stenburyfederation.co.uk</a></p>	<p>15/09/2023</p>	<p>It is incredibly disappointing to have to consider the need to close any school. However, the simple facts are that Chillerton &amp; Rookley Primary school is simply now an unviable entity. The Stenbury Federation have done all they can in some challenging times amongst some, quite frankly, appalling political decision making. The delaying of strategic forward planning for the wider Island school place planning will be costly economically but more importantly educationally. This has ultimately led to the very slow death of one of our oldest schools. Of which the staff and governors have managed with dignity and skill whilst negotiating a political farce. Working with a professionalism that our local politicians should take some note of and replicate it in their own work. The indecisions and gamesmanship have meant that rather than celebrate and allow the community to say goodbye properly we have been left with a school that has died in a whimper. The cold facts are that Chillerton &amp; Rookley is likely to not be the last school to need to close and the drawn-out process cannot be replicated elsewhere. Little consideration has been made by decision makers on the impact on the staff and pupils. And the blissful ignorance of what the financial burden that could have been incurred if the governors and leaders hadn't acted as they have to manage this has certainly not been acknowledged. I am unsure council tax payers would have appreciated the realities of the deficit that could have been passed to them if we had blindly continued to maintain a school for so few children. Whether or not a school should close is ultimately down to policy makers and elected members. However, officers and educational professionals need to be heard and listened to. I urge these decision makers to not be distracted by heartfelt cries and political gamesmanship and a few loud voices to listen to the professionals, make an informed decision of what is not only right in terms of sustainability but actually to do what is right for the children of the island. At the end of the day your tenure of looking after our island is short, but the legacy of indecision is not. We all want the best for our children and our island. We want this special place to thrive and our children to have the best opportunities. Don't let them down.</p>
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Sutton, Vickie [Headteacher - Lanesend]	<a href="mailto:Vickie.Sutton@lanesendprimary.co.uk">Vickie.Sutton@lanesendprimary.co.uk</a>	24/10/2023	I am in favour of the proposal and agree that there is no logical choice but to close the school. The huge drop in pupil numbers, together with the significant debt which has been accruing, means that this school is no longer viable. I am very sad that the school has found itself in this position. I had the pleasure of teaching at Chillerton and Rookley from 2006 to 2009 and my children also attended the school so I know first hand what a wonderful education the school offered the children who attended. However, the situation the school is now in is, for me, clearly unsustainable and it is with regret that I support the proposed amalgamation of the school with Godshill Primary School and the closure of the school on 31/12/23.
Torrance, Lynn [Headteacher - Wroxall]	<a href="mailto:headteacher@wroxallprimary.co.uk">headteacher@wroxallprimary.co.uk</a>	15/09/2023	I would like to express my support for the proposal to close the school in the light of significantly declining pupil numbers.
Wilford, Jane [Headteacher - Wootton]	<a href="mailto:headteacher@woottonprimary.co.uk">headteacher@woottonprimary.co.uk</a>	18/09/2023	On behalf of the staff and Governing Body at Wootton Primary and in support/collaboration with all schools on the Isle of Wight, we are writing to you to express our support with the consultation regarding the closure of Chillerton and Rookley Primary School. This has been a concern for some time now following the withdrawal of the proposal to close the school. It is well known that we have around 300 empty places in primary schools across the Island with many schools not at full capacity with negative projections for future September intakes. We stand together to ensure that all schools continue to drive standards for all the children across the Island and this surely will be more likely achievable if resources are deployed effectively. Whilst we recognise the impact closing the school may have on the community, we must think with a strategic view and ensure that resources are used effectively.

## Cabinet Report

Date	<b>9 NOVEMBER 2023</b>
Title	<b>PERFORMANCE REPORT – QUARTER ENDED 30 SEPTEMBER 2023</b>
Report of	<b>CABINET MEMBER FOR CHILDREN’S SERVICES, EDUCATION AND CORPORATE FUNCTIONS</b>

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### 1. EXECUTIVE SUMMARY

1.1 The purpose of this report is to:

- a) provide a summary of progress against Corporate Plan activities and measures for the period July to September 2023 (unless otherwise stated and shown in detail at appendices 1-10)
- b) inform Cabinet of areas of success, issues requiring attention and remedial activity in place to deal with these.

**1.2 This report reflects the performance position as at the 30 September 2023 and therefore refers to the Cabinet members and portfolios in place at that time. Any changes to the Cabinet and responsibilities, after September 2023, will be reflected in the Q3 2023/2024 report.**

### 1.3 Performance Exceptions

1.4 The following areas are drawn from the attached appendices for particular attention:

- The average number of people on the housing register (all bands) remains red at 2567 people. This is slightly lower than the same period last year (2426) (Appendix 2).
- A new measure was added during quarter 2 to capture the number of households who are homeless, in temporary accommodation or in emergency accommodation in each of the housing bands, as well as the size of home they require (Appendix 2).
- The number of One Cards in issue remains Amber, although the number issued has increased since quarter 1 and the total numbers remain above the volumes issued in the previous 2 years (Appendix 5).
- The amount of money saved to vulnerable consumers in quarter 2 was £215,422, this is significantly higher than the previous two years (Appendix 7).

- The number of fly-tip incidents in quarter 2 was 290, this is higher than the same period last year (230), whilst the number of actions taken was 7, lower than the same period of the previous year (17) (Appendix 7).
- The average time to answer calls in the contact centre is now green, with the average time to answer a call dropping from 58 seconds at the end of quarter 1 to 38 seconds at the end of quarter 2 (Appendix 8).

## 2. RECOMMENDATION

- 2.1 That Cabinet approves the Performance Report for the Quarter ended 30 September 2023, and the priority report detail as set out in appendices 1-10

## 3. BACKGROUND

- 3.1. On 17 November 2021, Full Council approved a Corporate Plan which set out the council's vision and strategic priorities for the period 2021 to 2025 and the performance metrics from that plan are the ones included within the appendices to this report.

## 4. Corporate Priorities and Strategic Context

- 4.1. Ongoing management and monitoring of performance data, the council's strategic risk profile and financial situation is required to support the successful delivery of council priorities. As such, this report provides the Cabinet (and subsequently the council's scrutiny function) with the necessary information to record achievements, challenge areas of underperformance and to account for it to the wider community.

### Provision of affordable housing for Island Residents

- 4.2. While this report has no direct impact on the provision of housing for Island Residents it will play an important part on reporting on the progress towards the delivery of key activities concerned with that outcome. Details of progress on Housing activities can be seen in Appendix 5 (Economy, Regeneration, Culture and Leisure) of this report.

### Responding to climate change and enhancing the biosphere

- 4.3. Progress towards the delivery of the Council's Climate and Environment Strategy, as well as the Island's designation as a UNESCO Biosphere, the biodiversity, environment, and sustainable growth of the area designated can be found in Appendix 8 (Finance, Climate Change and Biosphere) of this report.

### Economic Recovery and Reducing Poverty

- 4.4. Progress towards Economic Recovery and the reduction of poverty is a key outcome for the Isle of Wight Council, and this is reflected in the Corporate Plan 2021-25. As such, each appendix to this report contains relevant details around activities contributing toward this priority.

### Impact on Young People and Future Generations

- 4.5. The decisions the Council makes now not only affect current residents, but may have long term impacts, both positive and negative, on young people and future generations. These impacts may not immediately be apparent or may not emerge

for a number of years or decades. Impacts will be interrelated across the various domains of young people's lives from housing, employment or training, health, and the environment.

- 4.6. The United Nations Conventions on the Rights of the Child (UNCRC) in 1989, in particular article 12, places a duty for children and young people to have an active voice in decision making on matters that affect them. We value the views of our young people. Incorporating coproduction and consultation with young people into our decision-making process is a robust way of ensuring young people's views are taken into consideration. Participation workers experienced in coproduction can support engagement with the Youth Council, our Island children, and wider groups of young people to ensure the voice of young people is sought, heard, and acted upon on important matters that will affect them.
- 4.7. Appendix 4 – Children's Services, Education and Lifelong Skills contains detailed information regarding this priority.

#### Corporate Aims

- 4.8. This report links to the key objectives, activities and performance measures laid out in the latest [Corporate Plan 2021 - 2025](#).

#### 5. The United Nations Sustainability Objectives

- 5.1. The United Nations (Department of Economic and Social Affairs) have outlined 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries in a global partnership. They recognize that ending poverty and other deprivations must go together with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests. In support of this, we have mapped each Performance Measure and Aspiration, or Activity as outlined in the 2021-25 Corporate plan against the most appropriate / relevant SDG.

#### 6. CONSULTATION AND ENGAGEMENT

- 6.1. The council manages its performance through a framework of discussion at all levels across the authority on a routine basis and escalates issues and risks to the corporate management team and members. Cabinet members, Corporate Management Team and Directorate staff have been involved in discussions around performance against the measures contained within this report and attached appendices. Otherwise, this paper is a factual report on progress and no other consultation is required.

#### 7. SCRUTINY COMMITTEE

- 7.1. This report will be reviewed by Corporate Scrutiny Committee on 7 November 2023.

#### 8. FINANCIAL/BUDGET IMPLICATIONS

- 8.1. The Corporate Plan forms a key part of the budgeting, directorate, and service planning process for the council; it takes account of existing finance and resources and sets out the key priorities and outcomes that the council wishes to achieve. This report will include reference to any implications on the council's financial position arising from activity and performance outlined in the report.

## Summary Position of Q2 2023-24

### Revenue 2023-24

- 8.2. The net revenue budget for 2023/24 is £178.7m. The original budget was approved at Full Council on 22 February 2023 with on-going full year savings totalling £4.5m.
- 8.3. At the end of quarter two the council is forecasting a potential pressure of £5.6m before the use of contingencies. The key pressure areas are Adults and Children's Social Care, and the underachievement of income relating to leisure centres. This pressure is being partially offset by savings in concessionary fares and treasury management. Part of the pressure being experienced relates to the legacy impact of Covid (£2.1m Adult Social Care and £0.3m Leisure Centre income) and therefore a total of £2.4m is planned to be funded from the Covid Contingency resulting in a net total forecast pressure of £3.2m.
- 8.4. It should also be noted that there is a risk to this forecast position as the financial year progresses and the impact of further inflationary and demand pressures due to the current economic climate.
- 8.5. The main variances against the budget are set out in the following table:

<b>Key Items</b>	<b>Forecast Variance £m</b>
<b>Main Forecast Pressure Areas:</b>	
Adult Social Care - total net pressure	5.3
Children's Services - total net pressure	3.0
Leisure - income	0.3
<b>Main Forecast Savings Against Budget:</b>	
Corporate Finance - Treasury Management savings & Housing Benefit overpayment recovery	-2.0
Concessionary Fares	-0.6
Miscellaneous Items	-0.4
<b>Total Net Pressure</b>	<b>5.6</b>
Contribution from Covid Contingency - Leisure Income	-0.3
Contribution from Covid Contingency - Adult Social Care	-2.1
<b>Net Total Forecast Variance Against Budget (1.8%)</b>	<b>3.2</b>

8.6 See Appendix 9 for a more detailed Revenue Budget Monitor

#### Capital 2023-34

8.7 As at quarter two the total capital budget for 2023/24 is £37.3m. The council is forecasting expenditure of £32.7m with slippage of some £4.6m and therefore the capital programme remains fully funded.

8.8 See Appendix 10 for a more detailed Capital Budget Monitor

#### General Reserves 2023/24

8.9 General Reserves at the end of quarter two indicates a balance of £13.0m. This is consistent with the revised medium term financial strategy and includes the £1m transferred from last financial year (which will be confirmed upon completion of the audit process for 2022/23). This takes no account at this stage of the further impact of emerging cost pressures described above.

### 9. LEGAL IMPLICATIONS

9.1 The council has a statutory requirement under the Local Government Act 1999 to achieve 'best value' in its delivery of its services. The authority must decide to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency, and effectiveness. The quarterly performance report forms part of such arrangements, thereby assisting the council to comply with legal requirements.

### 10. EQUALITY AND DIVERSITY

10.1. The council as a public body is required to meet its statutory obligations under the Equality Act 2010 to have due regard to eliminate unlawful discrimination, promote equal opportunities between people from different groups and to foster good relations between people who share a protected characteristic and people who do not share it. The protected characteristics are age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

10.2. It is not considered that there are any direct equality and diversity implications arising from this report.

### 11. PROPERTY IMPLICATIONS

11.1 There are no property implications for this report.

### 12. OPTIONS

12.1 Option 1: Cabinet does not approve the Performance Report – Quarter ended 30 September 2023 and the priority report detail as set out in appendices 1-10

12.2 Option 2: Cabinet approves the Performance Report – Quarter ended 30 September 2023 and the priority report detail as set out in appendices 1-10

### 13. RISK MANAGEMENT

13.1. A detailed analysis of the performance and the summary risk position of each corporate portfolio is provided in appendices 1-10

13.2. Without the production of the QPMR there would be no overall view available on delivery against the Corporate plan 2021-25

#### 14. EVALUATION

14.1. Option 2 is recommended in that from the information provided in the report and appendices, Cabinet approves the Performance Report – Quarter ended 30 September 2023 and the priority detail as set out in appendices 1-10

#### 15. APPENDICES ATTACHED

15.1. Corporate Plan priority reports for:

- Appendix 1: Leader, Strategic Oversight and External Partnerships
- Appendix 2: Adult Services and Housing, Public Health, and Homelessness
- Appendix 3: Transport and Infrastructure, Highways PFI and Transport Strategy
- Appendix 4: Children's Services, Education and Lifelong Skills
- Appendix 5: Economy, Regeneration, Culture and Leisure
- Appendix 6: Planning, Coastal Protection and Flooding
- Appendix 7: Regulatory Services, Community Protection, Waste, and ICT
- Appendix 8: Finance, Climate Change and Biosphere
- Appendix 9: Revenue Budget Monitor
- Appendix 10: Capital Budget Monitor

#### 16. BACKGROUND PAPERS

16.1 [Corporate Plan 2021-25](#)  
[United Nations Sustainable Development Goals](#)

Contact Point: Emma Bruce, Transformation and BI Manager – Organisational Intelligence  
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WENDY PERERA  
*Chief Executive*

(CLLR) JONATHAN BACON  
*Cabinet Member for Children's Services,  
Education and Corporate Functions*



# Appendix 1 - 2022/23 Q2

## LEADER AND STRATEGIC OVERSIGHT

**Cabinet Member: Councillor Lora Peacey-Wilcox**

**Portfolio Responsibilities:**

- Strategic Oversight
- Integrated Care System
- County Deals and Evolution
- Civic Affairs and Events
- Communications and Design
- Covid Recovery
- Transformational Change

**Service Updates - Key Aspirations and Ongoing Business**

Public consultations that have opened during Quarter 2 are:

- **Isle of Wight Council Licensing Policies Review** – This consultation seeks the views of local people, business and organisations that may be affected by licensing policy changes. Consultation commenced 5 September and remains open.

Public consultations that have closed during Quarter 2 are:

- **Local Council Tax Support scheme 2024** – This includes changes to the scheme that would affect working age applicants within the area. Consultation opened on 7 August and closed on 2 October 2023.
- **Planning statement of community involvement** – This asked for the views of local people, businesses, and key organisations on local planning matters. Consultation opened in the previous quarter and closed 4 August 2023.
- **Draft Housing Affordability Supplementary Planning Document** – The purpose of consultation was to provide all parties with clear guidance on the types of affordable housing being sought, the target mix, and the data sources to be used to identify local affordable housing requirements. Consultation commenced in the previous quarter and closed 28 July 2023.
- **Customer experience survey** – This reviewed the council’s current customer service approach and customer experience. Consultation commenced in the last quarter and closed 17 July 2023.
- **Extra Care Housing** – This was designed to research potential interest in Extra Care Housing on the Island and aimed at people aged 50 or over. Consultation commenced in the previous quarter and closed 4 July 2023.

### Strategic Risks

Achieving the vision for the Island		
Assigned to: Chief Executive		
Inherent Score	Target Score	Current Score (October 23)
14 HIGH	6 LOW	13 HIGH
August 23		
August 23	March 23	December 22
13 HIGH	12 HIGH	12 HIGH

**Risk score is consistent**

**Dealing with threats to business continuity (including cyber incidents)**

**Assigned to: Assistant Chief Executive and Director of Strategy**

Inherent score	Target score	Current score (October 23)
12 HIGH	6 LOW	9 MEDIUM
Previous scores		
August 23	March 23	December 22
9 MEDIUM	9 MEDIUM	9 MEDIUM
<b>Risk score is consistent</b>		

**Ability to manage the impact of the cost-of-living crisis (CoLC) on the council's activities and sustain service delivery.**

**Assigned to: Chief Executive**

Inherent score	Target score	Current score (October 23)
12 HIGH	6 LOW	12 HIGH
Previous scores		
August 23	March 23	December 22
12 HIGH	12 HIGH	N/A
<b>Risk score is consistent</b>		

# Appendix 2 - 2023/24 Q2

## ADULT SERVICES AND HOUSING, PUBLIC HEALTH, AND HOMELESSNESS

**Cabinet Member:** Councillor Ian Stephens

**Portfolio Responsibilities:**

- Community Care
- Residential Care
- Nursing Care
- Home Care
- Direct Payments
- Day Care
- Supported Living
- Learning Disability Homes
- Respite Care
- Resettlement
- Safeguarding
- Social Workers
- Family Working
- Tobacco Control
- Domestic Abuse
- Early Help Services
- Obesity
- Sexual Health
- Substance Misuse
- 0-19 Services
- Homelessness
- Rough Sleeping
- Housing Related Support
- Housing Renewal and Enforcement
- Disabled Facilities Grant
- Transformational Change

### Performance Measures

**Proportion of older people (65+) still at home 91 days after discharge from hospital into reablement/rehabilitation services**

**Aim:** The percentage of people still at home 91 days after discharge is above 84 percent

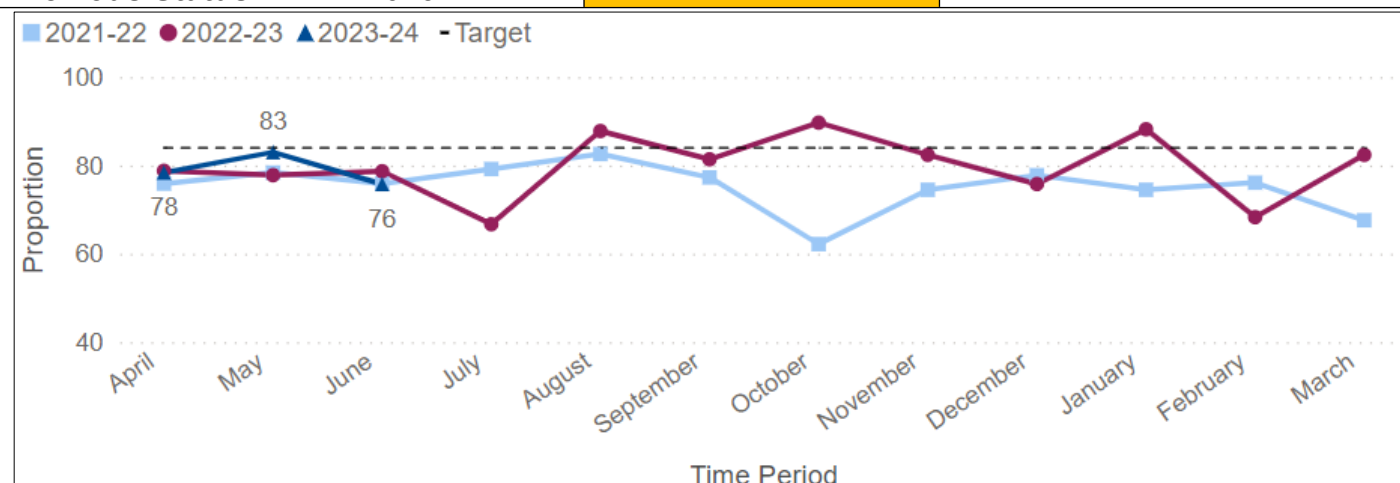
**UN Sustainable Development Goal:** 3

**Most Recent Status:** June 2023

**AMBER**

**Previous Status:** March 2023

**AMBER**



- Please note that 91 days data provided by Adult Social Care (ASC) Performance reporting will always be three months in arrears, due to the nature of the measure.
- Of the 8 people in June that were not at home after 91 days, 6 people died, 1 was readmitted and 1 was placed in Res/Nursing care.

**Number of new ASC clients discharged from hospital progressing to short or long-term support at home, commissioned via Horizon.**

**Aim:** Monitoring Measure only

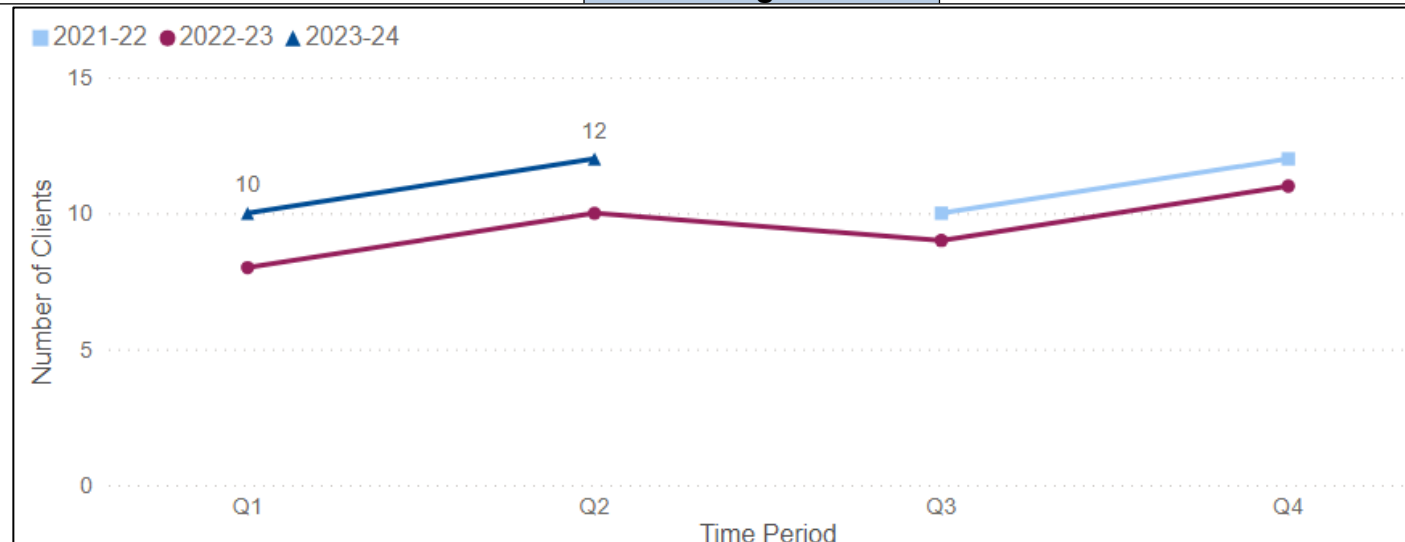
**UN Sustainable Development Goal:** 3

**Most Recent Status:** September 2023

**Monitoring Measure**

**Previous Status:** June 2023

**Monitoring Measure**



- Data for this measure is taken from Horizon.
- This figure remains consistent with previous months and has remained stable over the period.

**Proportion of people in receipt of care and support funded by the council supported to remain at home**

**Aim:** Monitoring Measure only

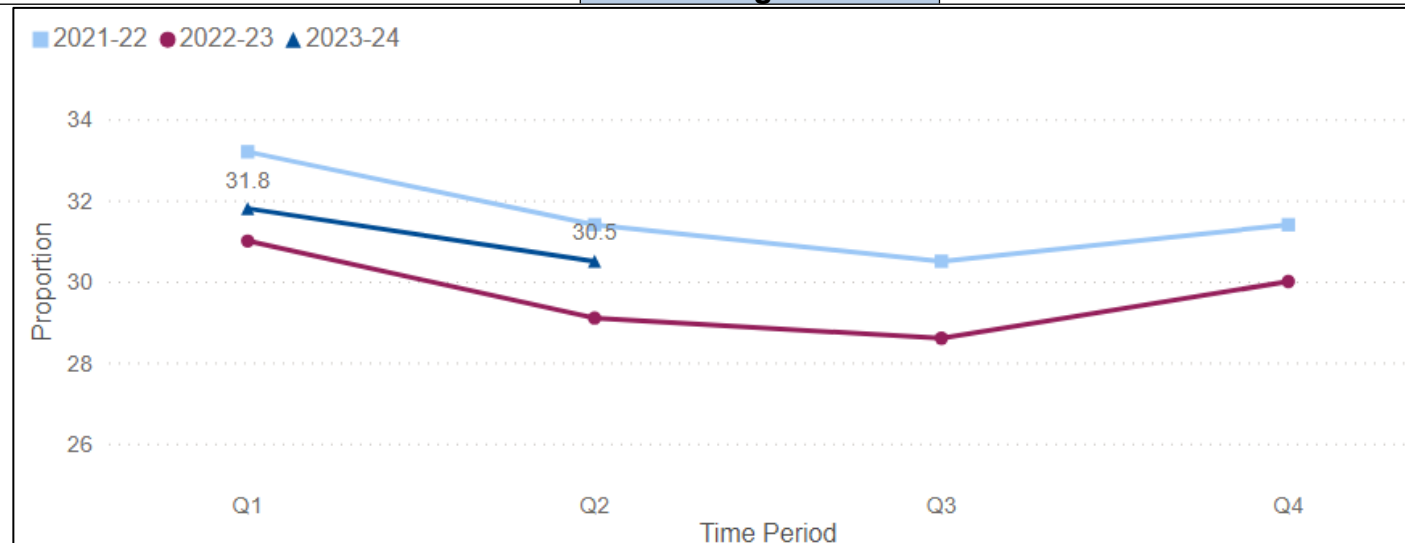
**UN Sustainable Development Goal:** 3

**Most Recent Status:** September 2023

**Monitoring Measure**

**Previous Status:** June 2023

**Monitoring Measure**



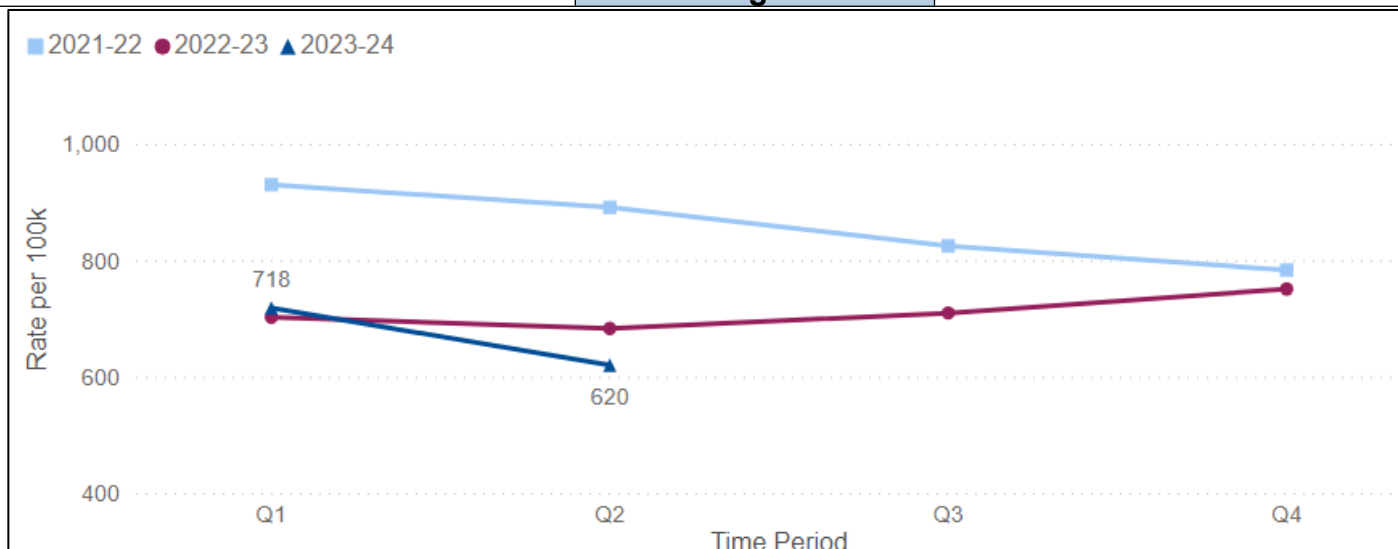
- This figure has remained fairly consistent over a number of years and will be linked with the capacity which the market has available.

**Rate of permanent admissions to residential & nursing care homes per 100k population (65+)**

**Aim:** Monitoring Measure only

**UN Sustainable Development Goal:** 3

<b>Most Recent Status:</b> September 2023	<b>Monitoring Measure</b>
<b>Previous Status:</b> June 2023	<b>Monitoring Measure</b>



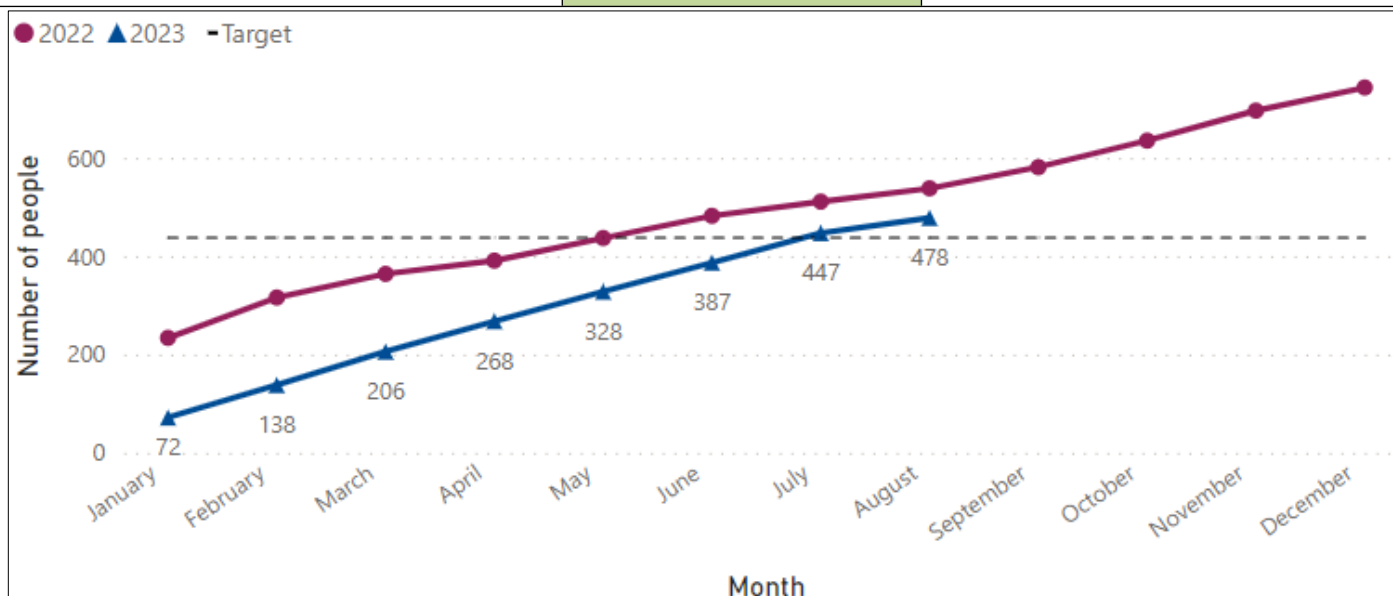
- Reduced numbers of new placements in 2023-24 has seen the rolling 12-month rate per 100k reduce.
- Historic monthly activity will however increase due to return to funding clients placements being added or back-dated. This will result in an increase in the rate per 100k at the year end.

**Smoking Quitters – number of people quitting smoking at 4 weeks**

**Aim:** Number of people quitting smoking at 4 weeks reaching end of year target

**UN Sustainable Development Goal:** 3

<b>Most Recent Status:</b> September 2023	<b>GREEN</b>
<b>Previous Status:</b> June 2023	<b>GREEN</b>



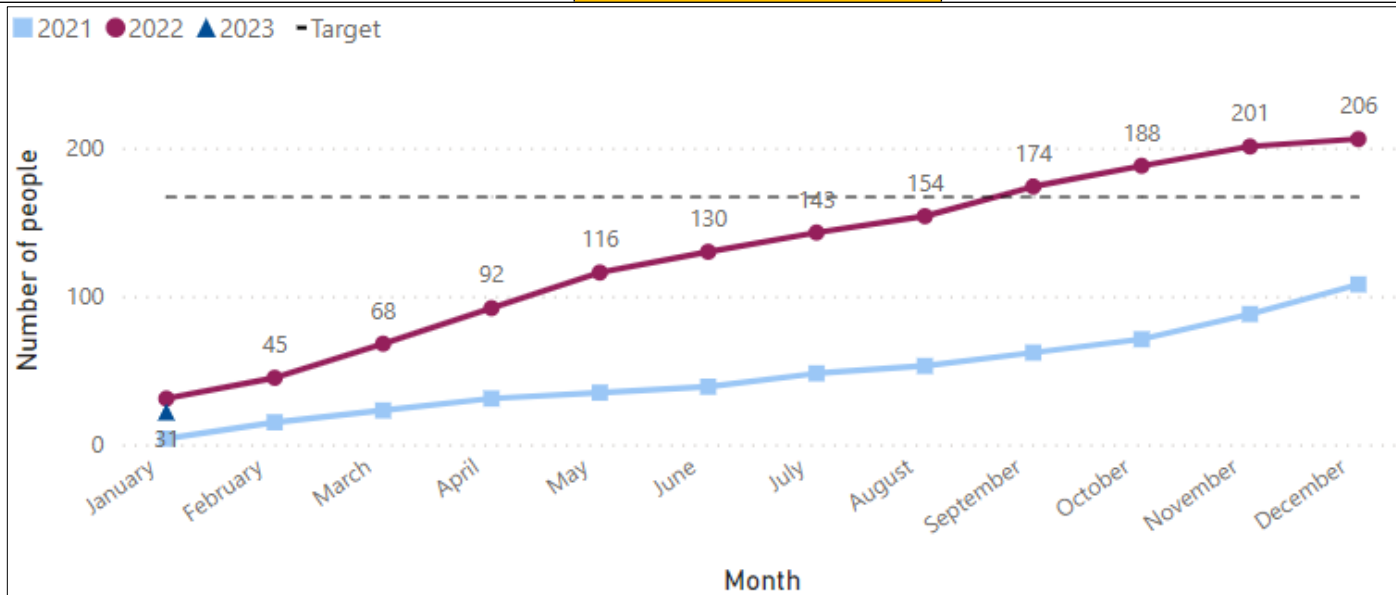
- Data is accurate to 7 September 2023. Please note there can be a data lag of 6 weeks.
- This indicator includes those who have quit smoking with specialist support.
- The contract year for the stop smoking service runs from 1 January to 31 December.

**Number of people achieving weight loss of 5% of body weight in 12 weeks (in commissioned service)**

**Aim:** Number of people achieving 5 percent weight loss reaches/exceeds the end of year target

**UN Sustainable Development Goal:** 3

<b>Most Recent Status:</b> July 2023	<b>N/A</b>
<b>Previous Status:</b> March 2023	<b>AMBER</b>



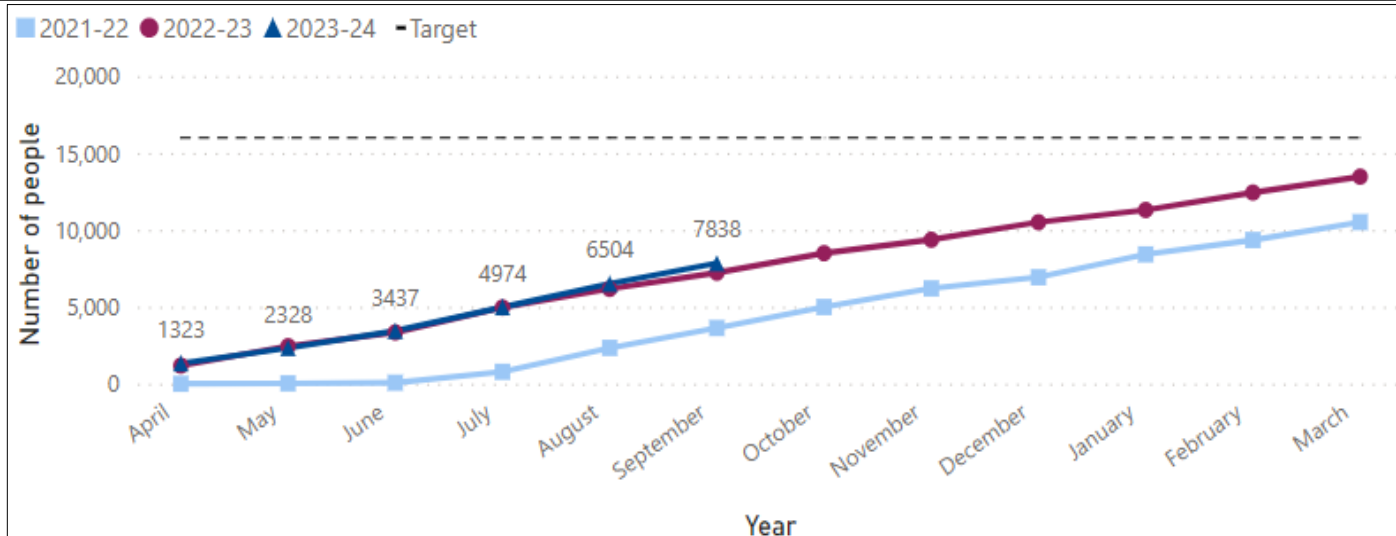
- The Tier 2 Weight Management contract stopped taking on new referrals from the 1 February 2023 due to the early exit of the Tier 2 Weight management contract.
- The new Tier 2 Adult Behavioural Weight Management Service went live on the 1 July 2023. There is a 12-week delay in the performance data, meaning that Q2 performance will be reported in Q3.

**Number of adults 25+ taking part in sport or physical activity**

**Aim:** Number of Adults taking part in sport or physical activity reaches/exceeds 16,000 end of year target

**UN Sustainable Development Goal:** 3

<b>Most Recent Status:</b> September 2023	<b>AMBER</b>
<b>Previous Status:</b> June 2023	<b>AMBER</b>



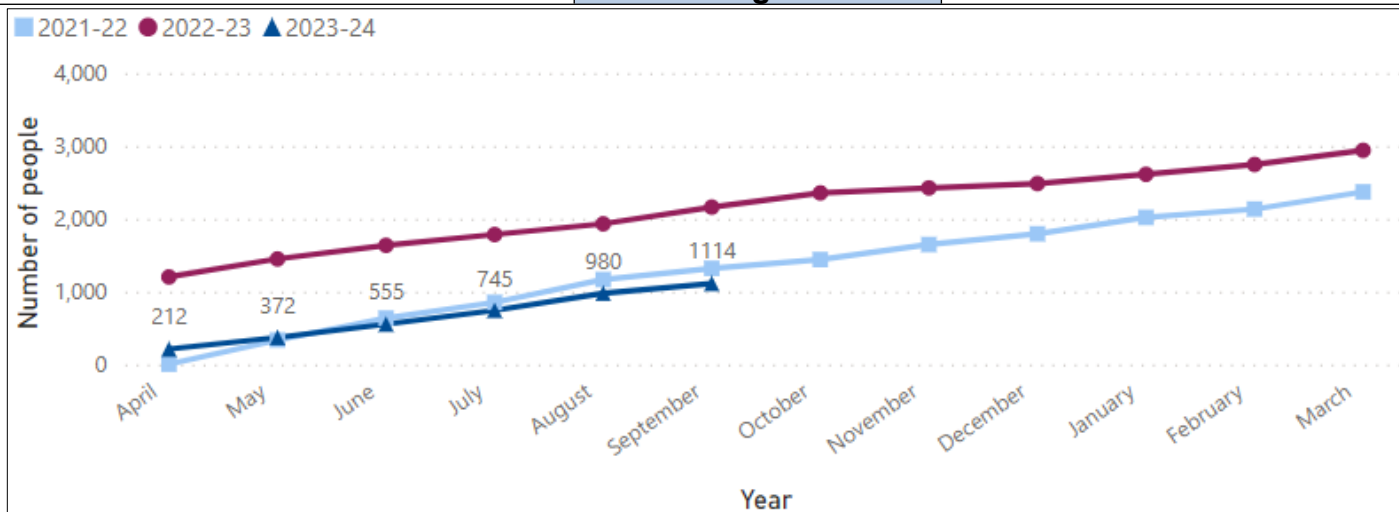
- Activities taking place include the parkrun.
- By the end of quarter 2, we had achieved 45.1 percent of our target (7,838 of 16,000).

**Number of juniors and young people (under 25) taking part in sport and play activity**

**Aim:** Number of juniors taking part in sport or physical activity increases

**UN Sustainable Development Goal:** 3

<b>Most Recent Status:</b> September 2023	<b>Monitoring Measure</b>
<b>Previous Status:</b> June 2023	<b>Monitoring Measure</b>



- Activities taking place in schools include junior parkrun, Duke of Edinburgh Award and Bikeability.

**Successful completion of alcohol treatments**

**Aim:** Successful completion of treatment exceeds end of year target

**UN Sustainable Development Goal:** 3

<b>Most Recent Status:</b> June 2023	<b>GREEN</b>
<b>Previous Status:</b> March 2023	<b>GREEN</b>



- The data captured in the National Drug Treatment Monitoring System shows only structured treatment outcomes.
- Quarter 2 2023-24 data is expected to be published in November 2023 and will be available in the Q3 report.

**Average number of people on housing register per month in each of the bands**

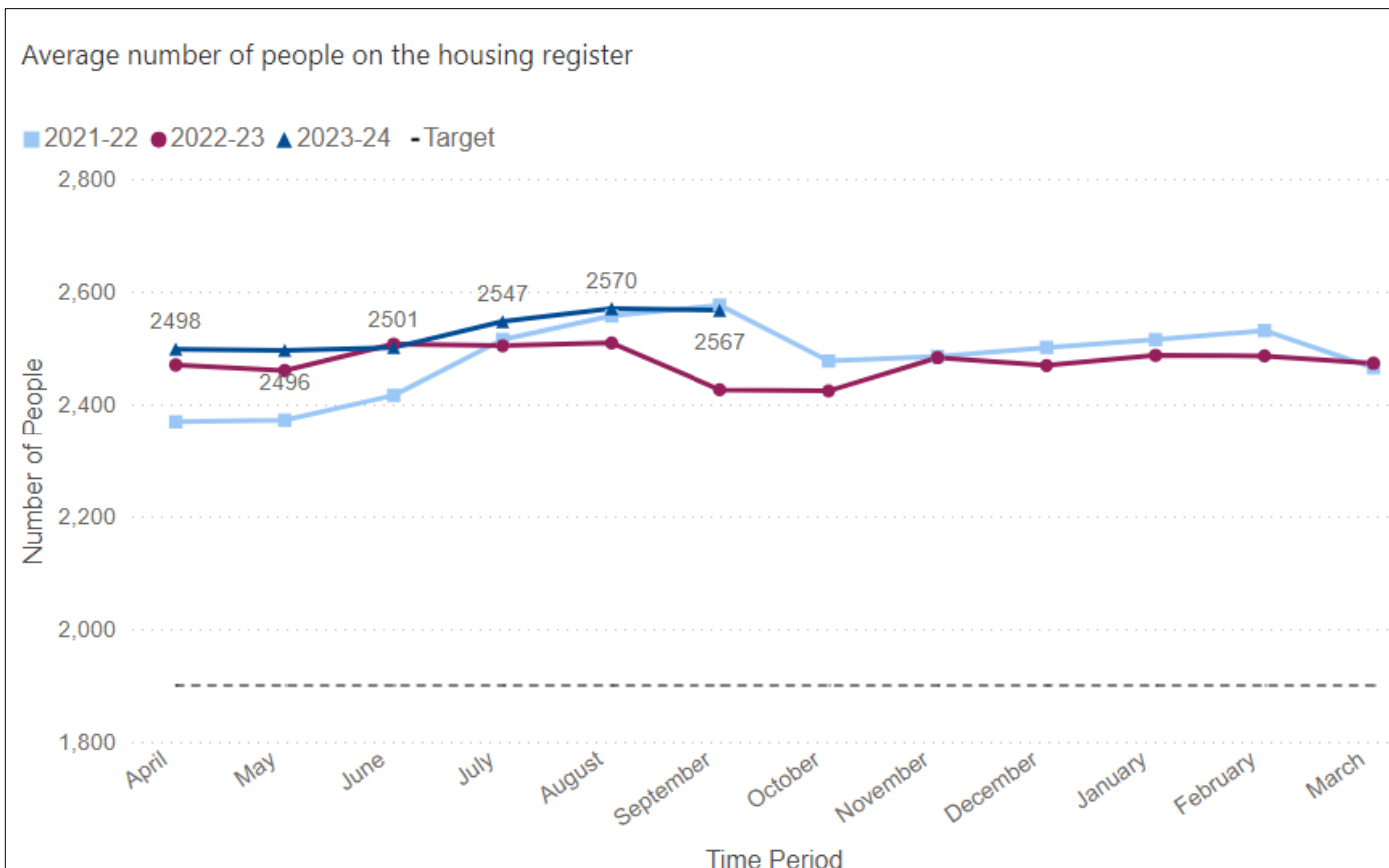
**Aim:** Reduction in the number of people on each band of the housing register at month end

**UN Sustainable Development Goal:** 11

<b>Most Recent Status:</b> September 2023	<b>RED</b>
<b>Previous Status:</b> June 2023	<b>RED</b>

Applications are assessed and placed in one of five bands according to their housing needs. Within each band, applications will be placed in priority date order, with the application with the oldest date having the highest priority. The date that is normally used is the date the housing need is assessed. Where circumstances change and a move between bandings occurs, the priority date will be changed to the date when the housing need was reassessed.

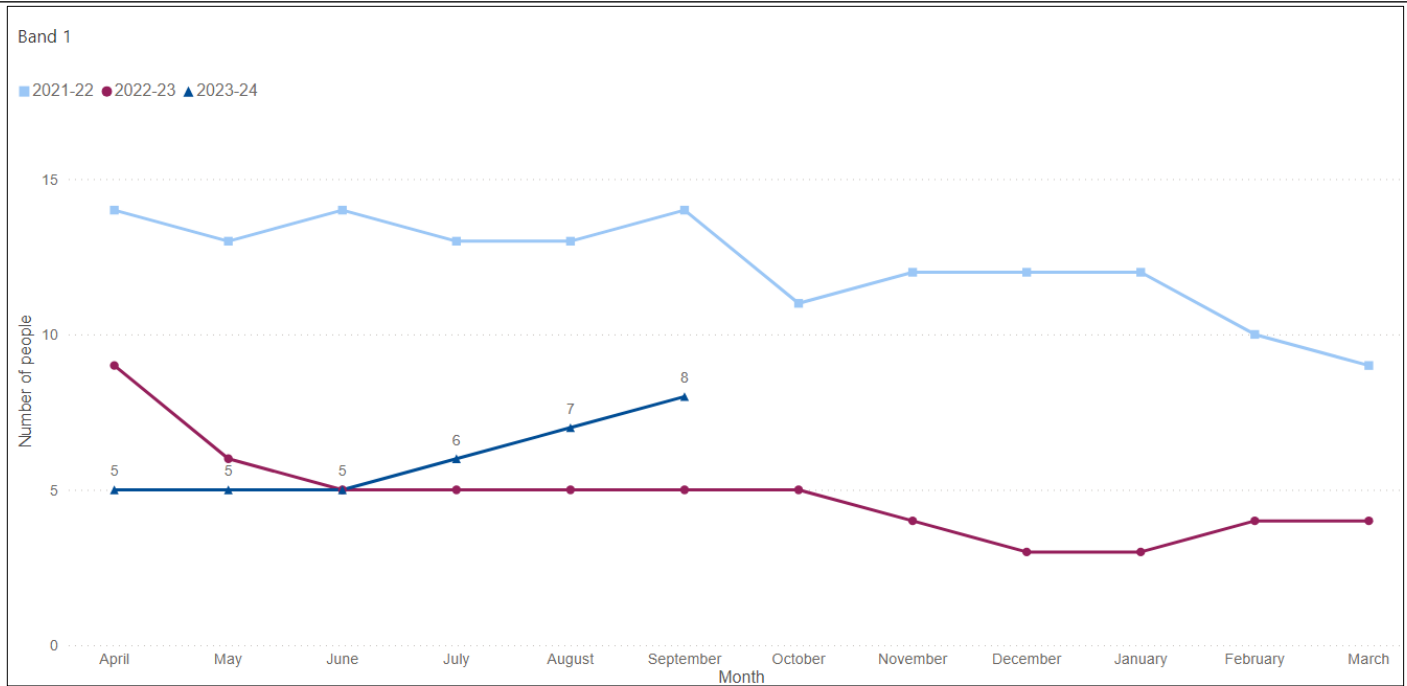
Band	Criteria
Band 1	<ul style="list-style-type: none"> <li>Urgent medical/welfare issues</li> <li>Multiples of band 2</li> </ul>
Band 2	<ul style="list-style-type: none"> <li>Severe overcrowding (at least 2 bedrooms)</li> <li>Severe under occupation (social housing tenants' resident on the Island)</li> <li>Sever medical/welfare issues.</li> <li>Applicants identified as being ready for 'move-on' accommodation.</li> <li>Social housing tenants on the Island vacating disabled adapted accommodation.</li> </ul>
Band 3	<ul style="list-style-type: none"> <li>Multiples of band 4</li> </ul>
Band 4	<ul style="list-style-type: none"> <li>Homeless applicants</li> <li>Significant medical/welfare issues</li> <li>Hazardous property condition as defined by the Housing Renewal team.</li> <li>Lacking or sharing amenities</li> <li>Households within insecure accommodation</li> <li>Minor overcrowding (1 bedroom)</li> <li>Minor under occupation (private tenants or owner occupier's resident on the Island)</li> </ul>
Band 5	<ul style="list-style-type: none"> <li>Households with secure accommodation and no other housing need.</li> </ul>



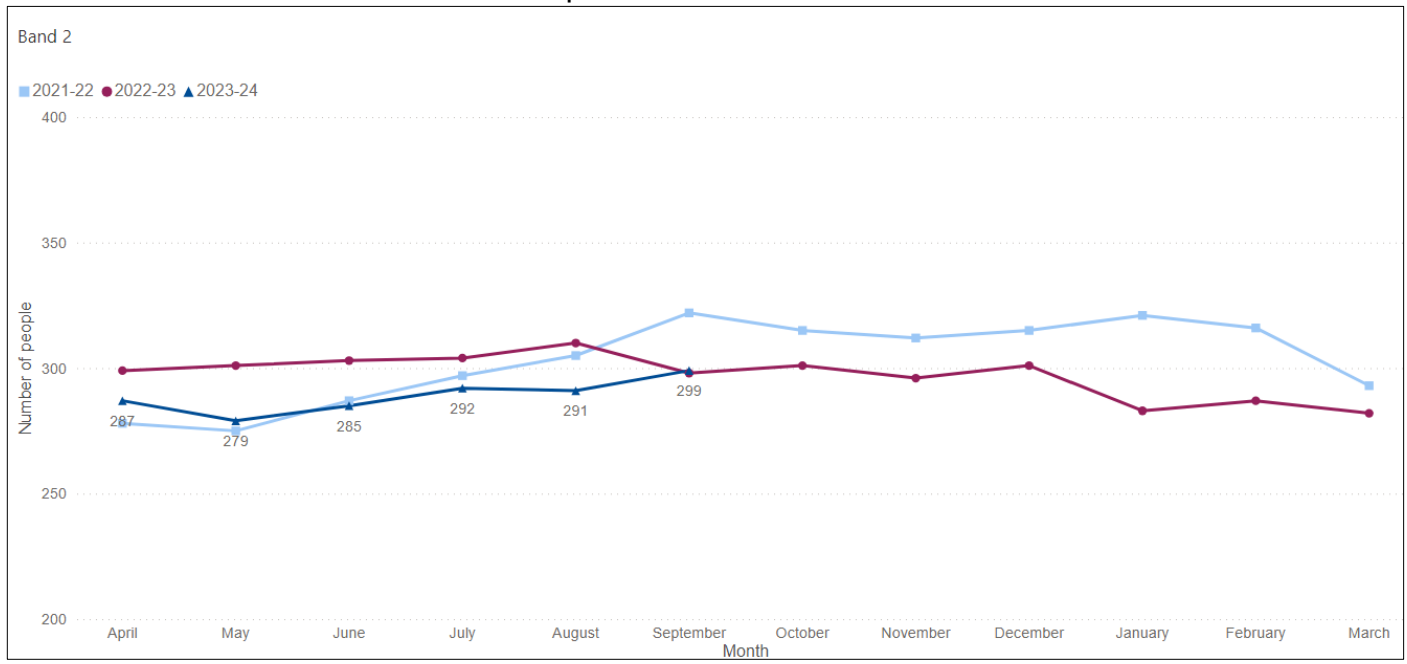
- The number of people on the housing register fell slightly between August and September.
- At the end of quarter 2, the number of the housing register remained higher than the previous year (2567 in 2023-24 compared to 2426 in 2022-23)

**Number of households on each band of the housing register:**

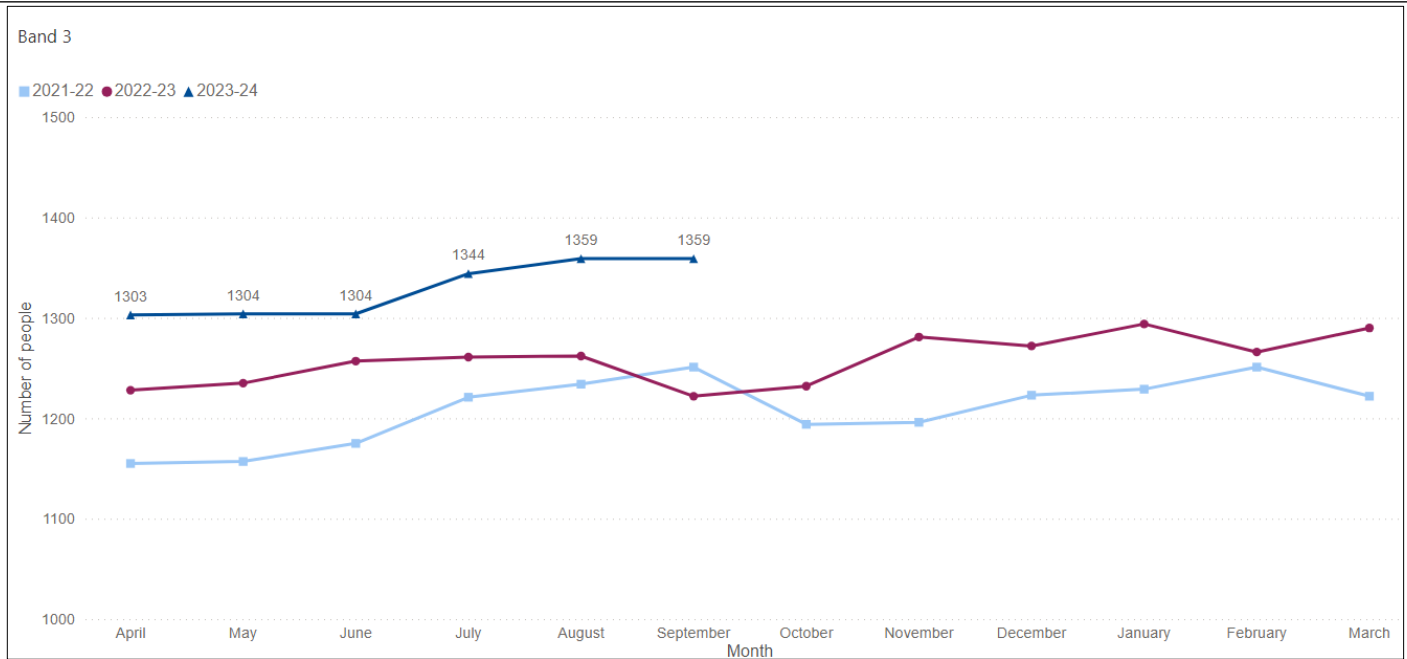




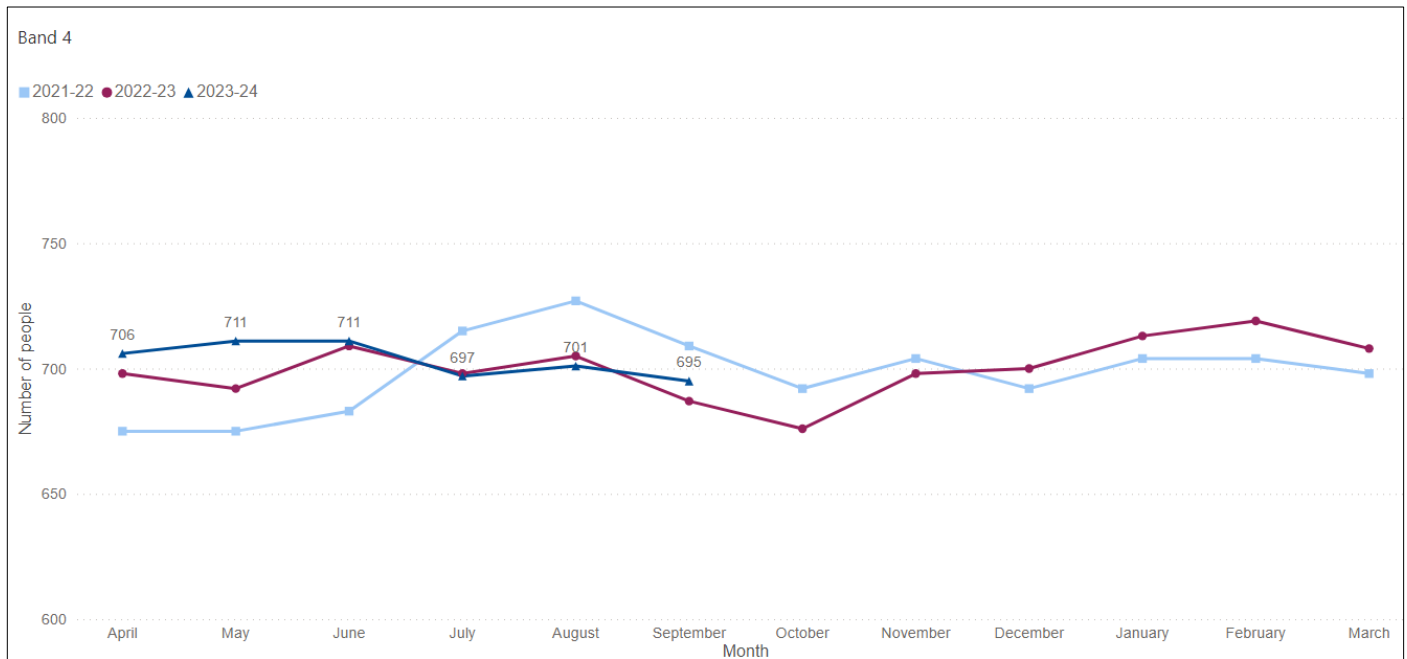
- The number of households have risen slightly, ending quarter 2 with 8 households, this is 3 more than at the end of the same period in 2022-23.



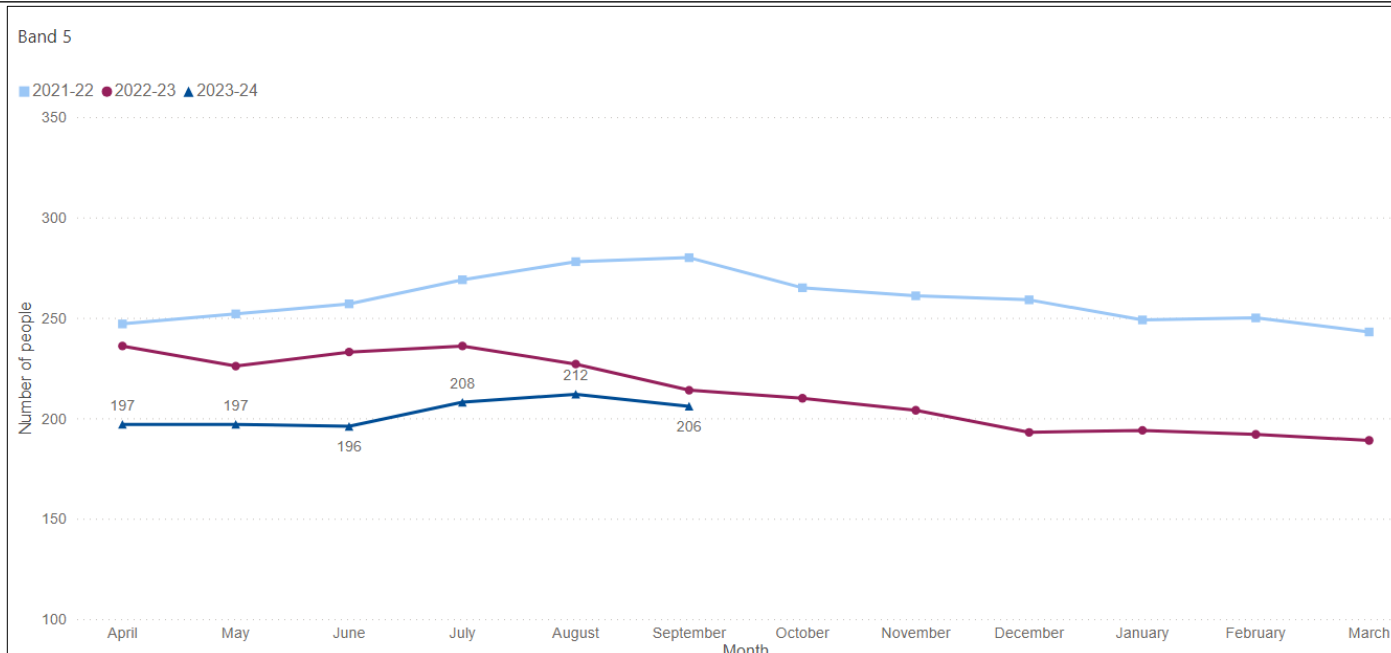
- The number of households has continued to rise, with 299 on band 2 at the end of the quarter. This is consistent however with the total at the end of the same period in 2022-23 (298)



- The number of households has increased during quarter 2 but remained consistent between August and September. The number of households on band 3 is higher than at the end of the same period in 2022-23 (1359 in 2023-24 compared to 1222 in 2022-23)



- The number of households on band 4 remained consistent during quarter 2, with a slight decrease when compared to the end of quarter 1.



- The number of households rose slight during quarter 2, but totals remain lower than previous years.

**Number of households prevented from becoming homeless**

**Aim:** Monitoring Measure only

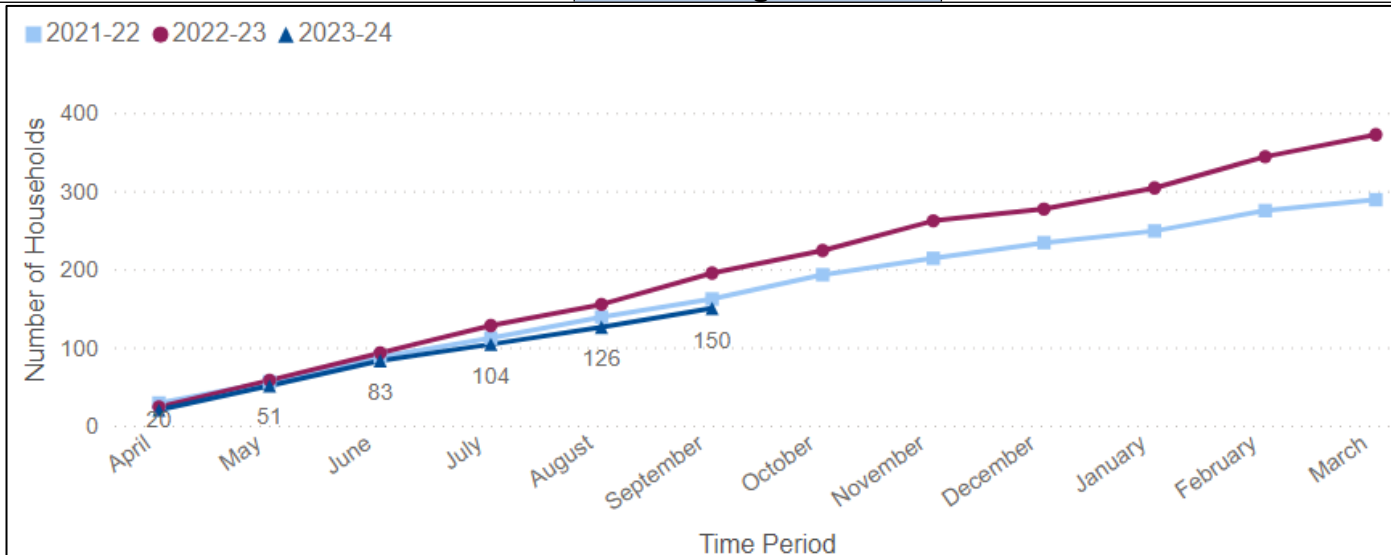
**UN Sustainable Development Goal:** 1

**Most Recent Status:** September 2023

**Monitoring Measure**

**Previous Status:** June 2023

**Monitoring Measure**



- The number of households was 150 at the end of quarter 2. This remains lower than the previous two years (162 in 2021-22 and 195 in 2022-23)

**Number of households in temporary accommodation**

**Aim:** Monitoring Measure only

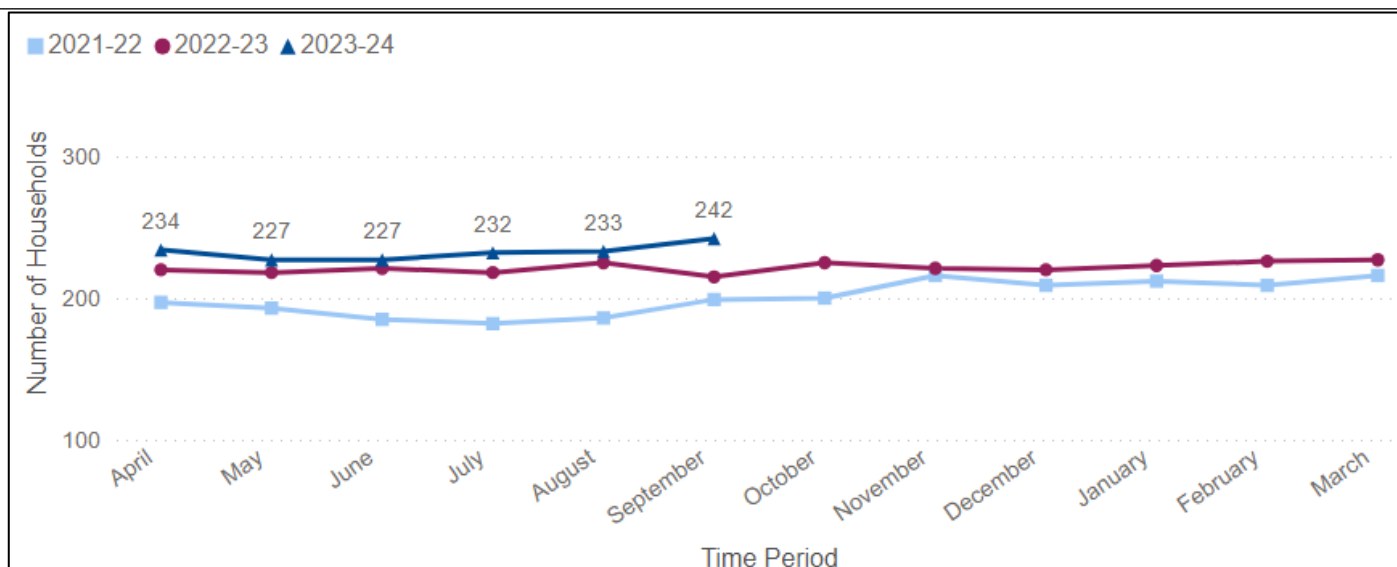
**UN Sustainable Development Goal:** 1

**Most Recent Status:** June 2023

**Monitoring Measure**

**Previous Status:** March 2023

**Monitoring Measure**



- The number of households in temporary accommodation has increased slightly during quarter 2 from 227 in June to 242 in September. The numbers for 2023-24 remain higher than those of 2022-23.

**Number of households who are homeless, in temporary accommodation or emergency accommodation in each housing band and number of bedrooms required**

**Aim:** Monitoring Measure only  
**UN Sustainable Development Goal:** 11

<b>Most Recent Status:</b> September 2023	<b>Monitoring Measure</b>
<b>Previous Status:</b> N/A	<b>Monitoring Measure</b>

Number of households who are homeless, in temporary accommodation or in emergency ...

Year	Band 1	Band 2	Band 3	Band 4	Band 5
<b>2023-24</b>					
September	0	16	193	1	0
<b>Total</b>	<b>0</b>	<b>16</b>	<b>193</b>	<b>1</b>	<b>0</b>

Number of households who are homeless, in temporary accommodation or in emergency ...

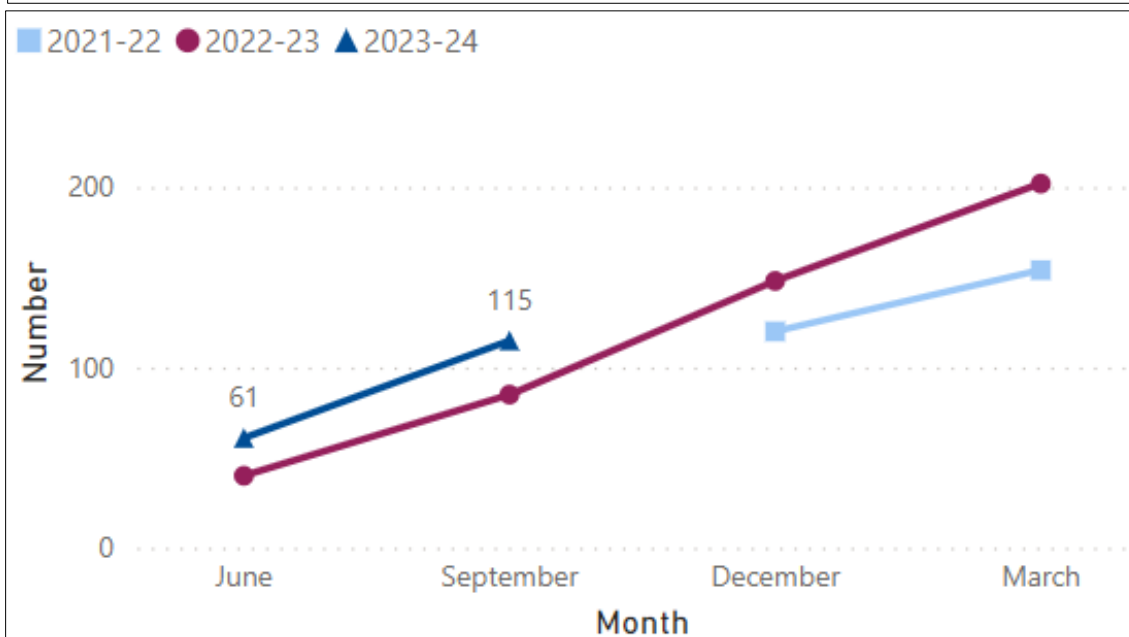
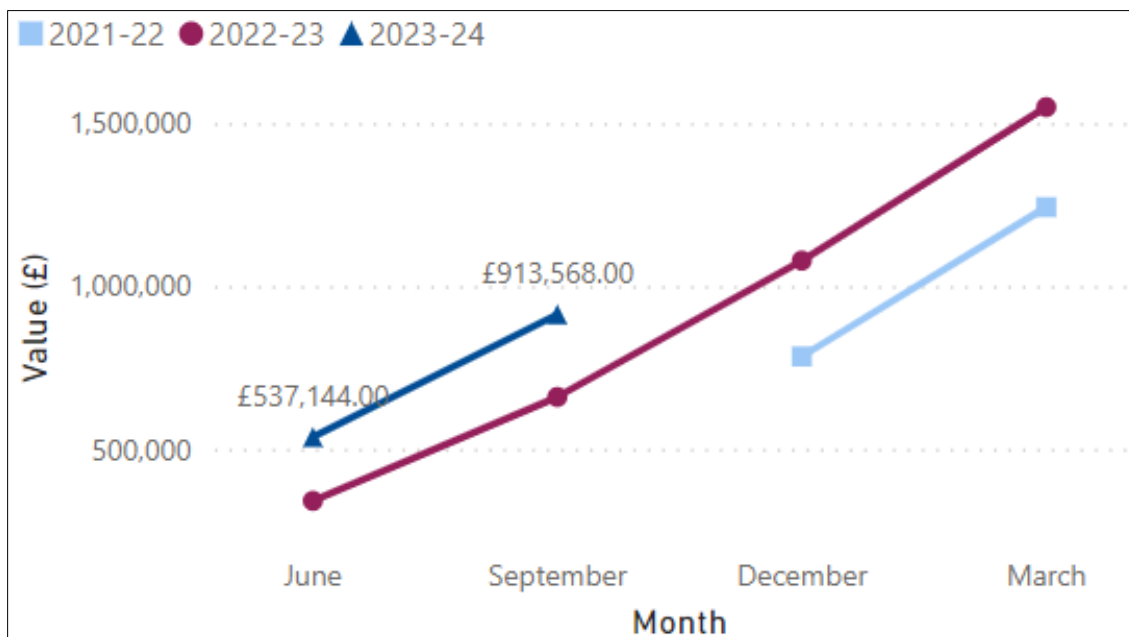
Year	1 Bed	2 Bed	3 Bed	4 Bed	5 Bed	6 Bed
<b>2023-24</b>						
September	29	89	69	20	2	1
<b>Total</b>	<b>29</b>	<b>89</b>	<b>69</b>	<b>20</b>	<b>2</b>	<b>1</b>

- This is a new measure added in quarter 2.

**Number & value of Disabled Facility Grants approved**

**Aim:** Monitoring Measure only  
**UN Sustainable Development Goal:** 11

<b>Most Recent Status:</b> September 2023	<b>Monitoring Measure</b>
<b>Previous Status:</b> June 2023	<b>Monitoring Measure</b>



- Coupled with the carried forward approved amount from 2022-23, the current live approved value of cases is £1.9m.

### Service Updates - Key Aspirations and Ongoing Business

#### The following activity supports UN Sustainable Development Goal 1:

The Empty Property Strategy was approved by Cabinet in July 2023. Works are now progressing to address long-term empty properties.

#### The following activity supports UN Sustainable Development Goal 3:

The delayed development of the IW Independent Living Strategy has progressed well. All consultation activity has concluded, and we are on target to deliver the draft strategy for approval this autumn.

The carers strategy action plan is now in place and a Steering group set up with partners and local carers to ensure its delivery.

The waiting list for Disabled Facilities Grants (DFG) has been abolished now, with no customers waiting to be allocated for a significant time. Demand is consistent with previous updates, currently at £3.3 million with an expected end of year commitment of £4 million. Budget has been reduced to £1.8 million due to an in-year adjustment, however the total amount of approvals is now over that amount. The team are briefly delaying any new and non-urgent approvals by 1 month to reduce the risk of overspend. Any urgent cases will not suffer a delay, with more builders encouraged onto the approved builders list to help with demand.

In quarter 2, Public Health successfully mobilised the new Tier 2 Adult Behavioural Weight Management Service, 'Gloji Isle of Wight' which is delivered by Thrive Tribe. Due to the change of provider, from Solutions for Health to Thrive Tribe, the Isle of Wight stop smoking service has undergone a rebrand from 'Healthy Lifestyles Isle of Wight' to 'Smokefree Island'.

The sub groups for the Healthy Lifestyles plan have met to identify key priority areas for the next 12 months and these are to be presented to the steering group.

The collaborative procurement for the Hampshire County Council, Isle of Wight Council, Portsmouth City Council and Southampton City Council (HIPS) Integrated Sexual Health Service is now complete. Following evaluation and due diligence the contract will be awarded to Solent NHS Trust. The new contract will commence on 1 April 2024 for a period of up to nine years. Mobilisation will commence in Q3, to include a transformation programme to ensure an effective and agile service for Island residents, focusing on prevention and improving access to reduce health inequalities. The Solent NHS Trust Systems Thinking roll out on the Island went live in Q2. Early data shows that the clinical front door is improving service outcomes, quality, and efficiency. We are currently working with partners to scope the Health Education England (HEE) funded workforce development project to improve wider workforce sexual and reproductive health training for Island professionals, with a focus on sustainability and train the trainer model.

The Island Mental Wellbeing Plan and Suicide Prevention plan has been approved by the Island Health and Wellbeing Board in July, with annual updates planned moving forwards. The Island Mental Wellbeing Plan sets out how we can improve our own and others' mental wellbeing across the Island. It is overseen by the Mental Health and Suicide Prevention Partnership, and delivery is achieved through the Island's Mental Health Alliance, which has over 40 organisations and strong representation from the voluntary and community sector.

Work has been undertaken to support World Suicide Prevention (10 September) and World Mental Health Day (10 October). Campaigns for the Island include promotion of the Life Cards, supporting people to know where to go should they need help, and a focus on the five ways to wellbeing to support simple steps around mental health and suicide prevention through Mental Health First Aid and Suicide First Aid training.

**The following activity supports UN Sustainable Development Goal 16:**

Public Health are supporting the multi-agency Island Food Security Group which includes voluntary and community sector organisations. As part of this work a food security survey has been delivered over the summer, the findings of which will be used to inform future direction.

## Strategic Risks

Failure to recruit acceptable quality of professional practice across Adult Social Care (ASC) and Housing Needs		
Assigned to: Director of Adult Social Care		
Inherent score	Target score	Current score (October 23)
14 HIGH	6 LOW	8 MEDIUM
Previous scores		
August 23	June 23	March 23
8 MEDIUM	8 MEDIUM	8 MEDIUM
Risk score is consistent		

Failure to identify and effectively manage situations where vulnerable adults are subject to abuse		
Assigned to: Director of Adult Social Care and Assistant Director of Operations		
Inherent score	Target score	Current score (October 23)
16 VERY HIGH	6 LOW	8 MEDIUM
Previous scores		
August 23	June 23	March 23
8 MEDIUM	8 MEDIUM	11 MEDIUM
Risk score is consistent		

Failure to secure the required outcomes from the integration of adult social care and health		
Assigned to: Director of Adult Social Care		
Inherent score	Target score	Current score (October 23)
16 VERY HIGH	5 LOW	5 LOW
Previous scores		
August 23	June 23	March 23
5 LOW	5 LOW	5 LOW
Risk score is consistent		

Independent Social Care Sector Sustainability (care Homes and Home Care)		
Assigned to: Director of Adult Social Care		
Inherent score	Target score	Current score (October 23)
16 VERY HIGH	6 LOW	9 MEDIUM
Previous scores		
August 23	June 23	March 23
9 MEDIUM	9 MEDIUM	12 HIGH
No change to risk score		

Additional demands placed upon the Isle of Wight Council and partners owing to pandemic flu or similar large-scale outbreaks Assigned to: Director of Public Health		
<b>Inherent score</b>	<b>Target score</b>	<b>Current score (October 23)</b>
<b>16 VERY HIGH</b>	<b>12 HIGH</b>	<b>12 HIGH</b>
Previous scores		
<b>August 23</b>	<b>June 23</b>	<b>March 23</b>
<b>12 HIGH</b>	<b>12 HIGH</b>	<b>12 HIGH</b>
<b>Risk score is consistent</b>		



# Appendix 3 – 2023/24 Q2

## TRANSPORT AND INFRASTRUCTURE, HIGHWAYS PFI AND TRANSPORT STRATEGY

**Cabinet Member:** Councillor Phil Jordan

**Portfolio Responsibilities:**

- Parking Services
- Floating Bridge
- Harbours
- Concessionary Fares
- Subsidised Bus Services
- Highways PFI Contract
- Highways Authority

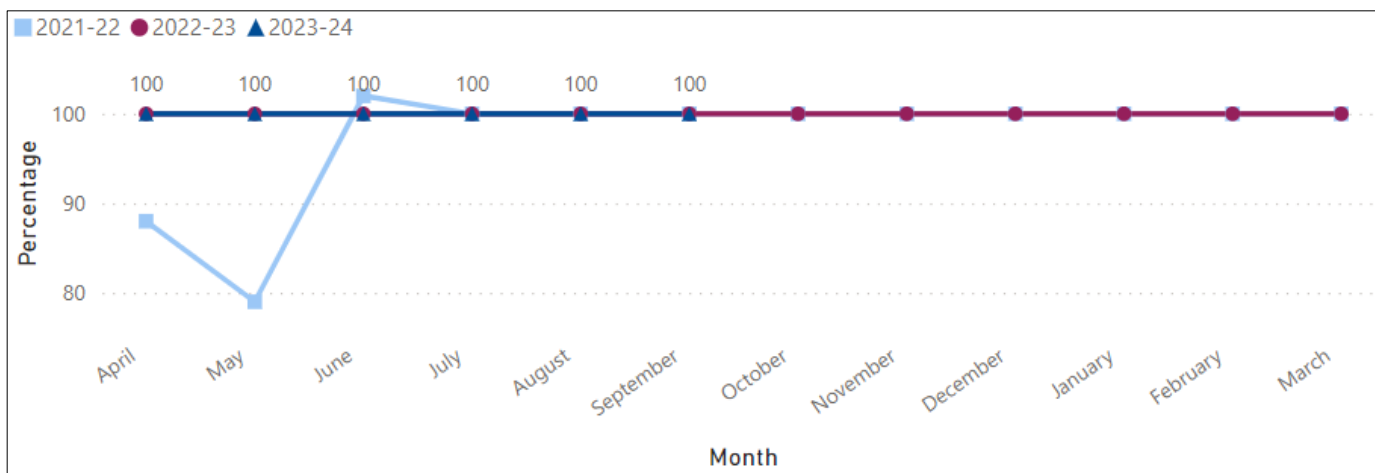
### Performance Measures

**Percentage of Category 1 Emergency Responses within 2 hours (hazardous potholes, fallen trees, street lighting etc.)**

**Aim:** 100 percent Category 1 Emergency Responses within 2 hours.

**UN Sustainable Development Goal:** 9

<b>Most Recent Status:</b> September 2023	<b>GREEN</b>
<b>Previous Status:</b> June 2023	<b>GREEN</b>



- Category 1 defects require remedial action within 2 hours to ensure the highway remains safe.
- 2-hour defects may include:
  - Potholes
  - Fallen Trees / Branches
  - Damaged Street furniture (vandalism or vehicular collision)
  - Street Light outage
  - Damaged Kerbing
  - Damaged Tactile Crossing
- Island Roads have attended 96 Category 1 defects and achieved 100 percent of occurrences within two hours.
- Category 1 defects are notified to Island Roads and recorded in their asset management system, Confirm. These are reviewed for compliance with contract by Commercial Manager

**Percentage of highways inspections undertaken (Sec 58 Highways Act Compliance)**

**Aim:** 100 percent of highways inspections undertaken

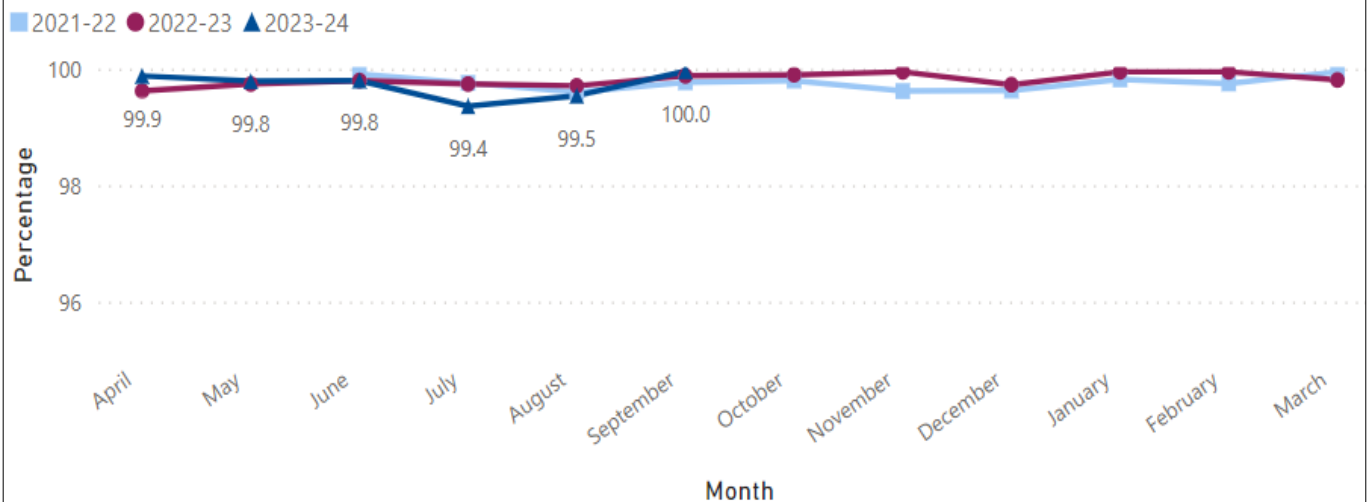
**UN Sustainable Development Goal:** 9

**Most Recent Status:** September 2023

**GREEN**

**Previous Status:** June 2023

**GREEN**



- Currently Isle of Wight audits a percentage of Island Roads inspections to ensure the Island Roads District Stewards are identifying and rectifying defects in line with code of practice and contractual requirements.
- There was one inspection not done on time and this relates to one road that requires further investigation as these are routinely behind schedule.
- Island Roads had a target of 2,235 in September and have undertaken 2,234 in the timeframe expected.
- The average number of safety inspections per month is 2,120 with an average performance of 99.76 percent.

**Number of public transport users**

**Aim:** Increase in the number of public transport users

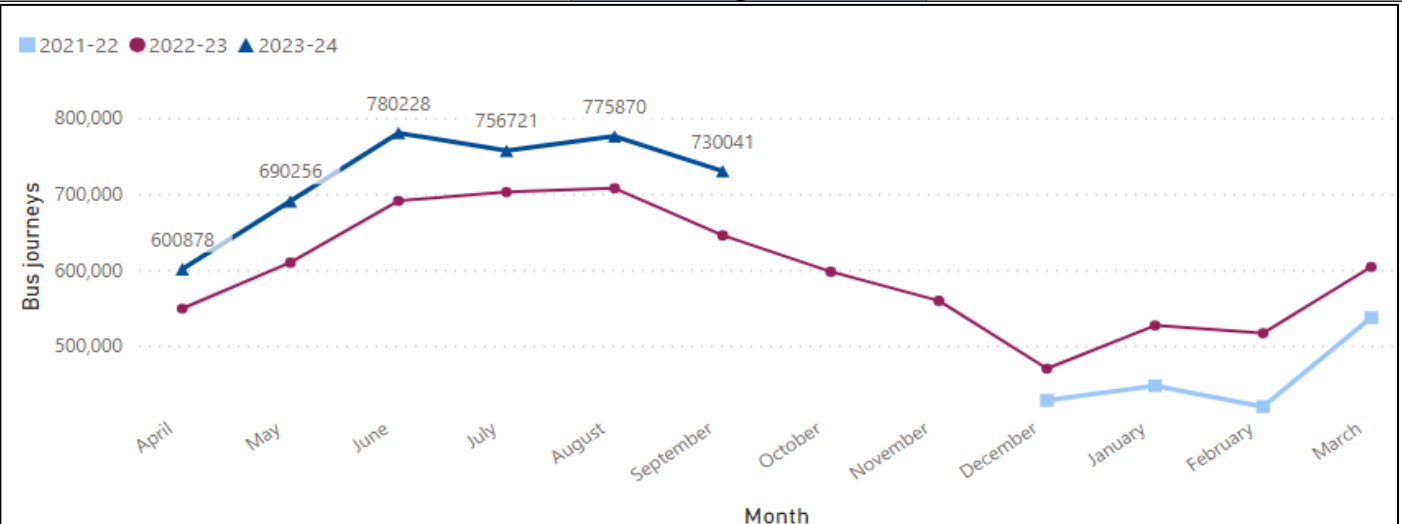
**UN Sustainable Development Goal:** 9

**Most Recent Status:** September 2023

**Monitoring Measure**

**Previous Status:** June 2023

**Monitoring Measure**



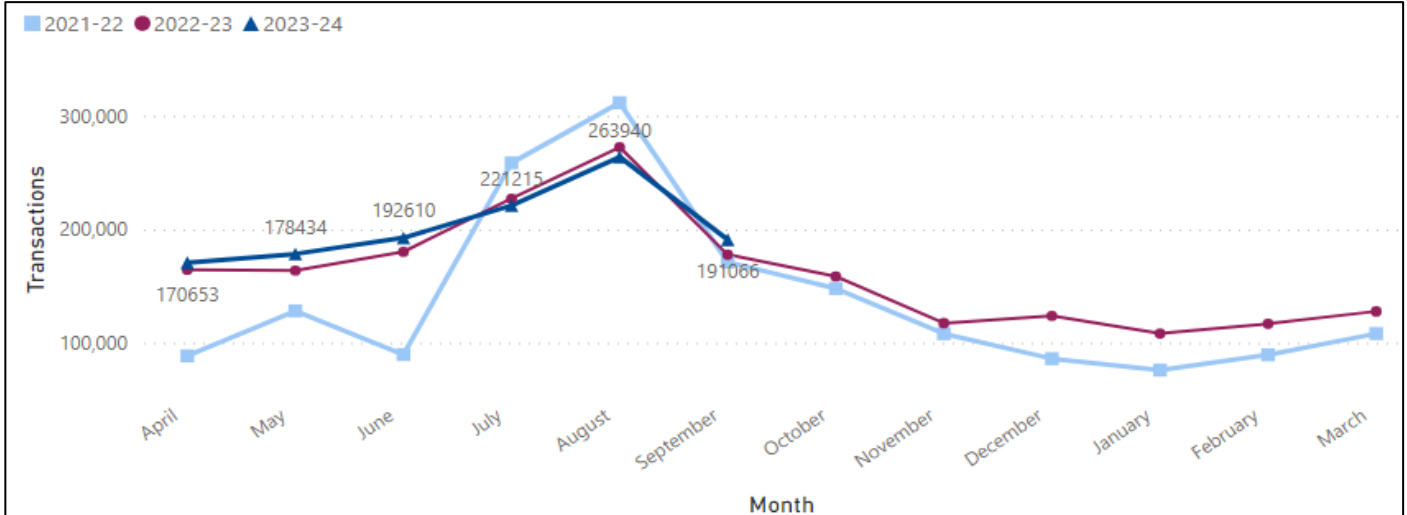
- Data for Bus travel on the island is provided by Southern Vectis
- Only Southern Vectis figures are available currently due to various data issues.

**Car parking utilisation**

**Aim:** Increase in car parking utilisation  
**UN Sustainable Development Goal:** 9

**Most Recent Status:** September 2023 **Monitoring Measure**

**Previous Status:** June 2023 **Monitoring Measure**



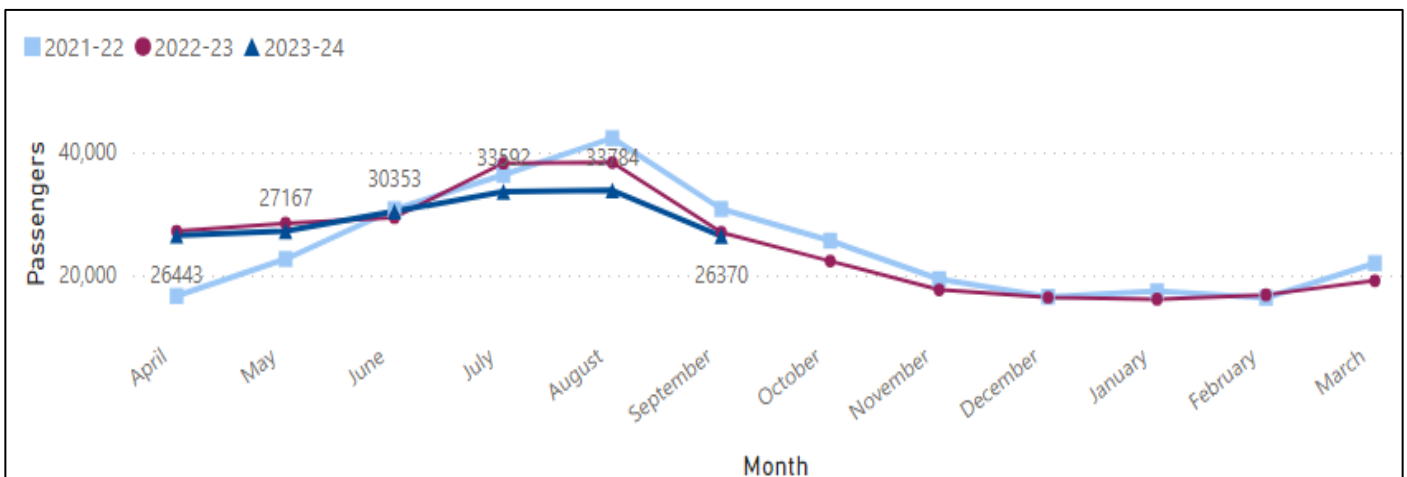
- Pay and Display transaction data is extracted from the Flowbird (ticket machine manufacturer), back-office communications system (Smartfolio) and PayByPhone transactions data comes from our PayByPhone back-office system.
- Quarter 2 shows car parking utilisation in line with the same period last year.

**Floating bridge number of foot passengers**

**Aim:** Increasing number of foot passengers  
**UN Sustainable Development Goal:** 9

**Most Recent Status:** September 2023 **Monitoring Measure**

**Previous Status:** June 2023 **Monitoring Measure**



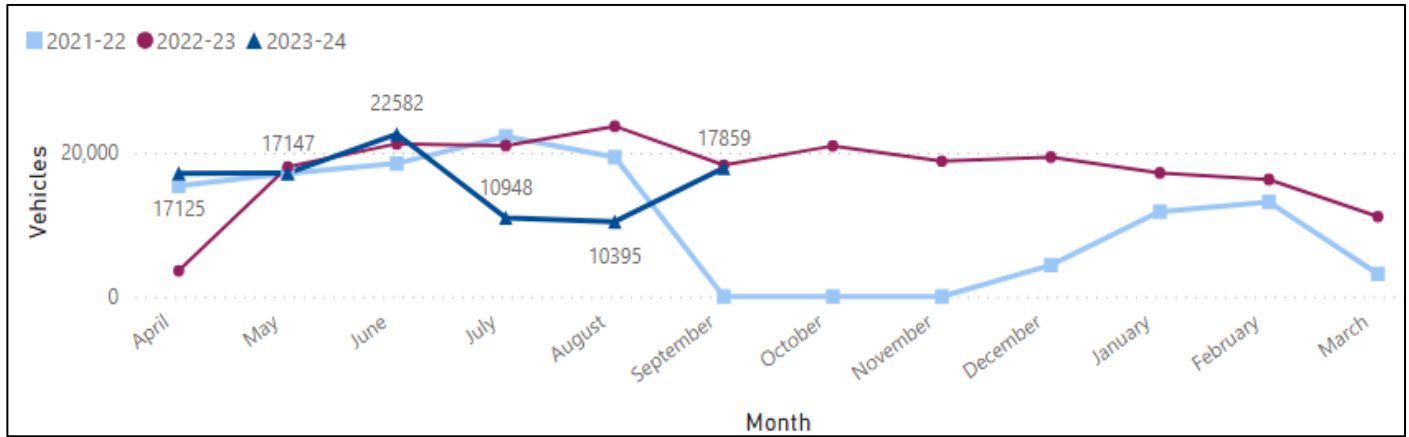
- Floating bridge data shows that quarter 2 saw a decrease in the number of foot passengers using the service (93,746 for quarter 2 of 2023-24 against 103,495 for 2022-23).
- Service was suspended for maintenance from 8am to 11am on 11 September, and again from 10am to 11am on 14 September.

**Floating bridge number of vehicles**

**Aim:** Increasing number of vehicles  
**UN Sustainable Development Goal:** 9

**Most Recent Status:** September 2023 **Monitoring Measure**

**Previous Status:** June 2023 **Monitoring Measure**



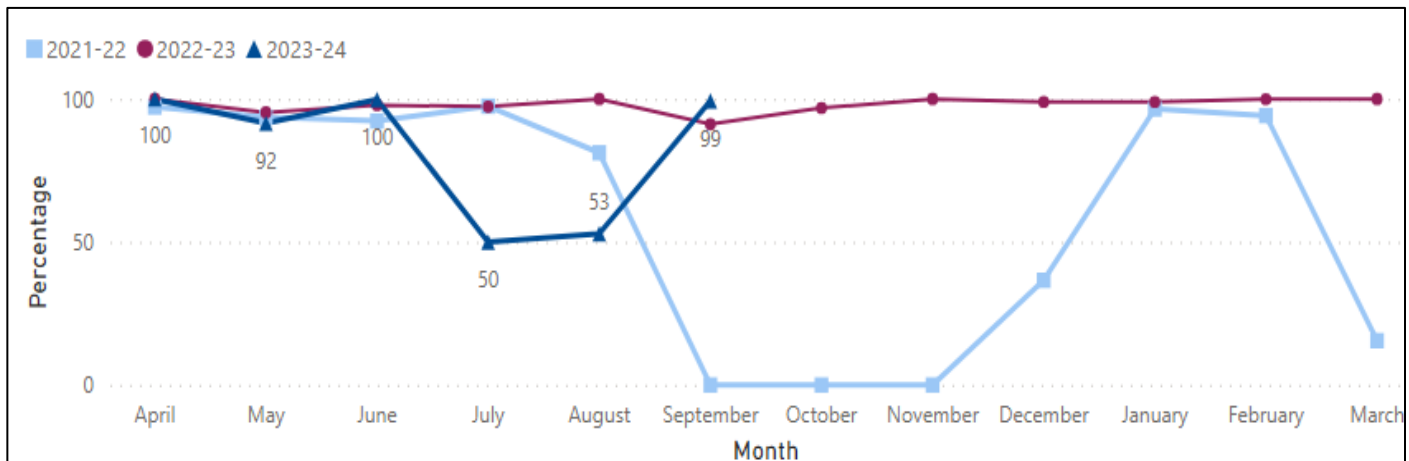
- The total number of vehicles seen during quarter 2 was 39,202 compared to 62,918 for the same period last year. This is due to the temporary withdrawal of the vessel during July and August.

**Floating bridge hours operated as a percentage of scheduled hours**

**Aim:** High percentage of hours operated as a proportion of scheduled hours  
**UN Sustainable Development Goal:** 9

**Most Recent Status:** September 2023 **Monitoring Measure**

**Previous Status:** June 2023 **Monitoring Measure**



- The floating bridge was operational for an average 67.4 percent of its scheduled hours during quarter 2, this was lower than during the same period last year (96.2 percent) due to the temporary withdrawal of the vessel during July and August.

**Service Updates - Key Aspirations and Ongoing Business**

**The following activity supports UN Sustainable Development Goal 8:**

No progress with the Island Wide Parking Strategy this quarter.

**The following activity supports UN Sustainable Development Goal 9:**

The floating bridge has operated at 99.82 percent of scheduled hours in June, 50 percent in July, 52.9 percent in August and 99 percent in September.

Following a successful inspection from the Maritime and Coastguard agency (MCA) the Floating Bridge returned to service on 15 August. 3S Business Services have submitted two preliminary reports and these are being reviewed and will be subject to meetings to finalise these and agree any measures to be implemented.

The position with the Local Transport Plan 4 (LTP4) remains the same as the Department for Transport (DfT) have still not released their guidance. A decision on how to progress in its absence is due to be taken in the coming weeks.

The development of the Local Cycling and Walking Infrastructure Plan (LCWIP) is underway with stakeholder and public engagement works.

The Enhanced Partnership Plan documents have been adopted; this enables the drawing down of the full Bus Service Improvement Plan+ allocation. The process of setting up the associated governance has now commenced.

The Isle of Wight council continues to work with Island Roads Services Ltd to resolve historic disagreements. The council continues to monitor, inspect, and challenge all contracted services where appropriate.

Delivery of safety-based highway improvements remains behind schedule due to the resource pressures and developmental work on the Department for Transport (DfT) grant funded safer route scheme for the A3056. Highways are currently in the process of recruiting a replacement Programme Manager to manage the delivery of the capital programme.

The Highways team continue to develop options for the community to consider in relation to traffic issues in local communities.

**The following activity supports UN Sustainable Development Goal 11:**

In relation to the Island Wide Speed Assessment project, the summary report has now been completed and we are preparing for a briefing with the Portfolio Holder, before a report to cabinet, which is now likely to be January 2024. The issue of dedicated resource remains, and this is being worked on in the coming weeks.

**Failure of the Highways PFI contract resulting in significant financial and operational disruption for the council and its residents**

**Assigned to: Director of Neighbourhoods**

Inherent score	Target score	Current score (October 23)
<b>16 VERY HIGH</b>	<b>5 LOW</b>	<b>9 MEDIUM</b>
Previous scores		
August 23	June 23	March 23
<b>9 MEDIUM</b>	<b>9 MEDIUM</b>	<b>7 MEDIUM</b>
<b>No change in risk score</b>		

# Appendix 4 – 2023/24 Q2

## CHILDREN’S SERVICES, EDUCATION AND LIFELONG SKILLS

**Cabinet Member:** Councillor Debbie Andre

**Portfolio Responsibilities:**

- Adoption
- Fostering
- Disabled Children Support
- Respite Care
- Early Help
- Care Leavers
- Safeguarding
- Short Breaks
- Youth Service
- Special Educational Needs
- Alternative Education
- Early Years Development
- School Improvement
- Schools
- Asset Management
- Home to School Transport
- Youth Council and Youth MP

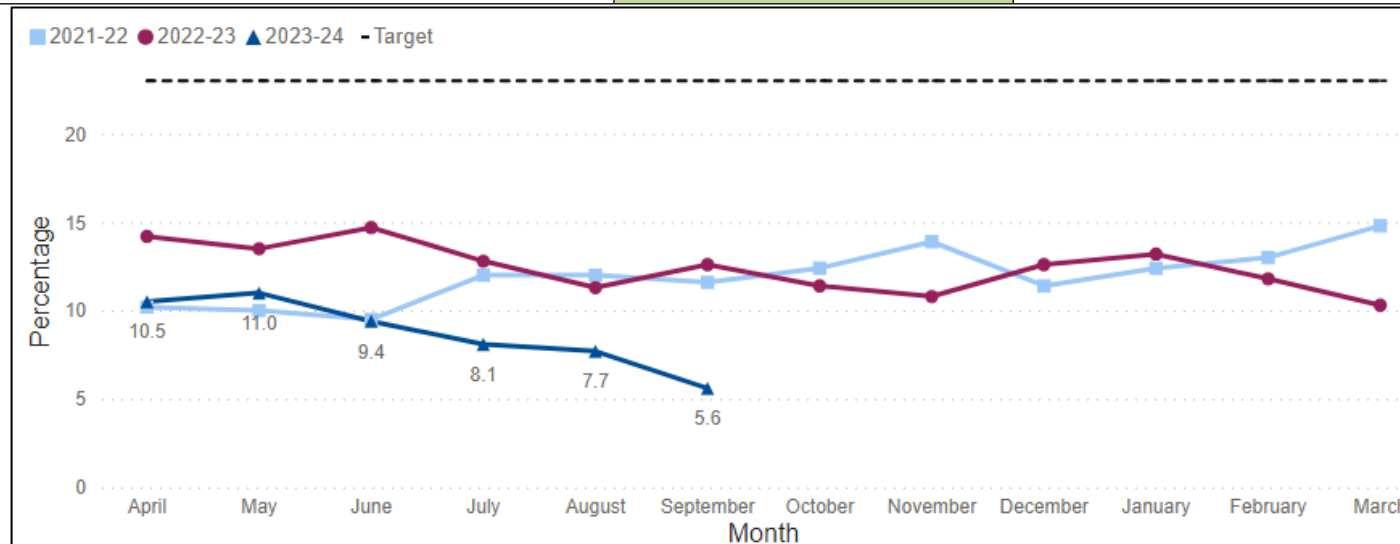
### Performance Measures

**Percentage of children becoming the subject of Child Protection Plan for a second or subsequent time (within two years of the previous plans end date)**

**Aim:** The percentage of children becoming subject of a second or subsequent plan remains below 23 percent.

**UN Sustainable Development Goal:** 3

<b>Most Recent Status:</b> September 2023	<b>GREEN</b>
<b>Previous Status:</b> June 2023	<b>GREEN</b>



- The management team reviews each case of a child who is subject to a second or subsequent child protection plan within two years to ensure that the response from the social care teams and Independent Reviewing Service is proportionate, and to provide assurance that there were no missed opportunities for earlier intervention or support.
- The reason for the second or subsequent child protection plan is analysed; the majority being because of associated issues with the first child protection plan such as domestic abuse, adult substance misuse and/or adult mental health.

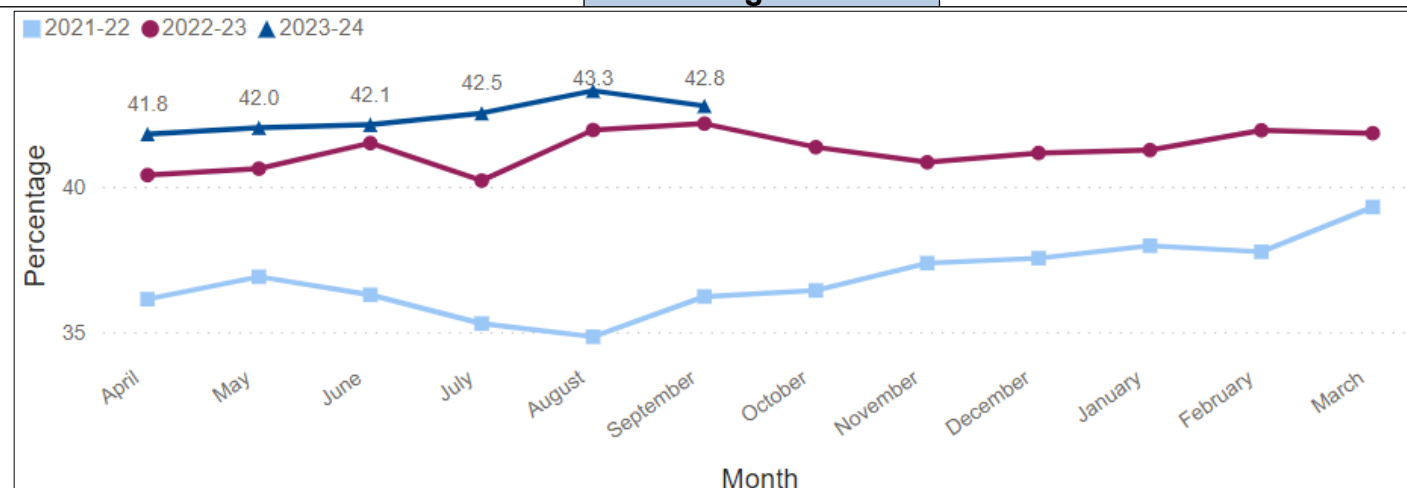
**Percentage of children with a referral within 12 months of a previous referral**

**Aim:** The percentage of children with a referral within 12 months is below 30 percent target

**UN Sustainable Development Goal: 3**

**Most Recent Status:** September 2023 **Monitoring Measure**

**Previous Status:** June 2023 **Monitoring Measure**



- The Multi-Agency Safeguarding Hub (MASH) counts all re-referrals to ensure a more accurate view rather than only counting those re-referrals that originally progressed to an authorised completed assessment.

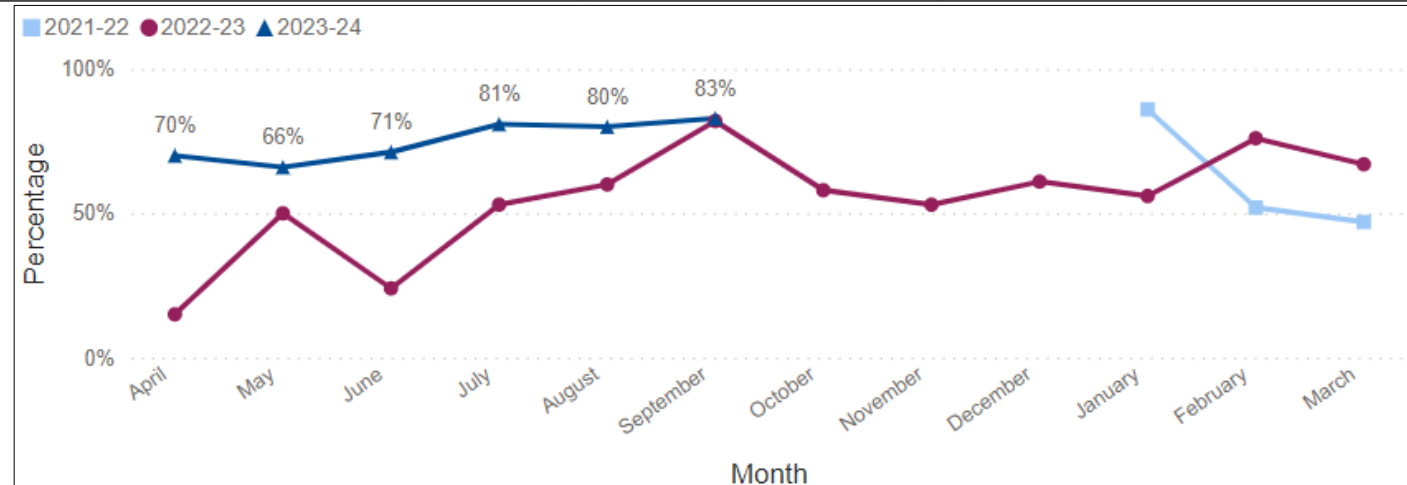
**Percentage of early help cases closed with outcomes achieved**

**Aim:** The percentage of children with a referral within 12 months is below 30 percent target

**UN Sustainable Development Goal: 3**

**Most Recent Status:** September 2023 **Monitoring Measure**

**Previous Status:** June 2023 **Monitoring Measure**



- There are assorted reasons for closure of Early Help cases, of which outcomes is one.

**Percentage of primary and secondary schools graded as good or outstanding in the most recent inspection (not including schools with no inspection score)**

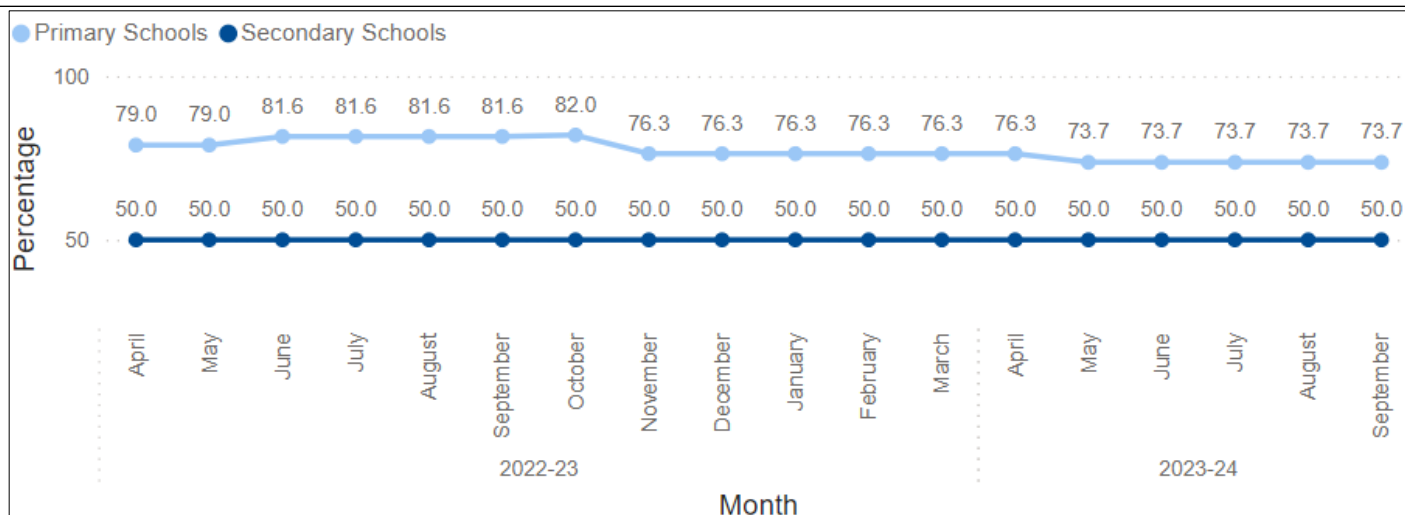
**Aim:** Increase in the number of schools graded good or outstanding in the most recent inspection.

**UN Sustainable Development Goal: 3**

**Most Recent Status:** September 2023 **Monitoring Measure**

**Previous Status:** June 2023 **Monitoring Measure**





- Ofsted inspections carried out in the period were:
  - Free School (20 July 2023) - No change to score
  - Holy Cross Catholic Primary School (12 July 2023) – No change to score

**Percentage of all Isle of Wight LA schools graded good or outstanding in most recent inspection**

**Aim:** Increase in the percentage of schools graded good or outstanding in the most recent inspection.

**UN Sustainable Development Goal:** 3

**Most Recent Status:** September 2023 **Monitoring Measure**

**Previous Status:** June 2023 **Monitoring Measure**

Schools	Inadequate	Requires Improvement	Good	Outstanding	Ungraded
48	0	13	35	0	0
	0.00%	27.08%	72.92%	0.00%	0.00%
	27.08%		72.92%		0.00%

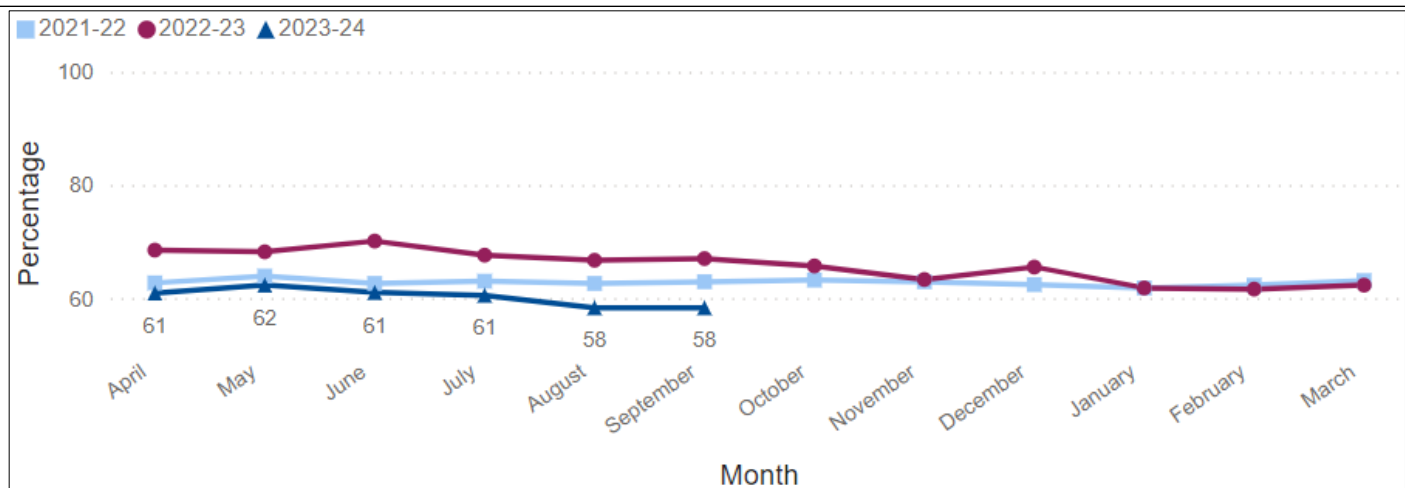
**Percentage of care leavers in education, employment, or training (all care leavers aged over 16)**

**Aim:** Increase in the percentage of care leavers in education, employment, or training

**UN Sustainable Development Goal:** 3

**Most Recent Status:** September 2023 **Monitoring Measure**

**Previous Status:** June 2023 **Monitoring Measure**



- The team continue to support young people to access University, providing role models to other young people.

### Percentage of Post 16 Not in Education, Employment or Training

**Aim:** Decrease in the percentage of post 16 not in education, employment, or training

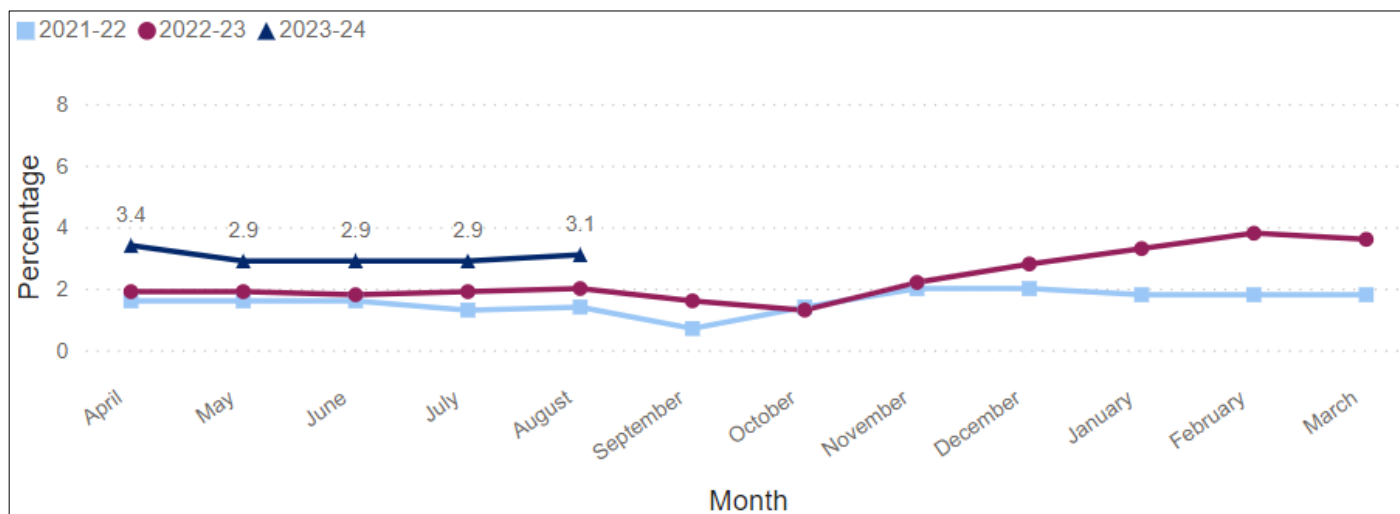
**UN Sustainable Development Goal:** 3

**Most Recent Status:** August 2023

**Monitoring Measure**

**Previous Status:** June 2023

**Monitoring Measure**



- The Department for Education uses a combined measure of young people 16-18 who are either Not in Employment, Education or Training (NEET) or Unknown.
- Department for Education NEET data for September 2023 is not available until later this month, therefore the Q2 narrative relates to August 2023.
- There has been a rise in the proportion of young people recorded as NEET compared to the same period the previous year, from 2.0 to 3.1 percent. This is consistent with national increases and is attributed to a decline in young people’s academic resilience and increase in mental health challenges, post-pandemic.
- Intensive 1:1 support is provided by the council’s Island Futures service to enable young people to engage in positive post 16 destinations, and by projects such as ‘Skills for Work’ part of the council’s UK Shared Prosperity Fund programme.

## Service Updates - Key Aspirations and Ongoing Business

### The following activity supports UN Sustainable Development Goal 3:

Work is ongoing on the Transforming Special Educational Needs and Disabilities (TSEND) programme which will draw together the relevant stakeholders, including parents, into the SEND self-evaluation and action plan and continue with the transforming SEND work.

In August, Ofsted, and the Care Quality Commission (CQC) undertook a thematic review (not an inspection) of a small number of Local Authorities who have received funding under the Family Hub and Trailblazer programme. The purpose of the review was to support local authorities in their work on the programme and to form recommendations for government to inform a future joint inspection of Family Hubs. The inspectors were on site for two days and met with colleagues from the local authority team and a wide range of health and community commissioners and providers, as well as visiting the hubs themselves and meeting with families and practitioners. The feedback from the visits showed that:

- The partnership is strong and effective.
- Statutory agencies are well supported by well-trained volunteers.
- Services are accessible to families who are aware of the offer available to them and well support by staff.
- Joined up practice between agencies was evident, for example, having early contact visits for new and expectant parents in the hub took away any stigma and helped families take part in other activities.

The visit highlighted some areas for our ongoing development, including how we better evidence the impact of the work over the next 12-18 months, closer integration of Maternity Services and ensuring the new Parent Carer Panel advocate for families moving forward.

The Quality Improvement Plan (QUIP) was updated in July and shows continued improvement with all aspects amber or green. The quality assurance programme ensures that audits are undertaken and checks their quality.

Children continue to be reunified to families when it is safe to do so, and two care orders were discharged in July.

The review of the Social Care System has been undertaken and a summary report with costed options is being prepared.

Modernising Placement Programme (MPP) work continues to progress with a business case being worked up and some work being replicated from Hampshire.

Work to progress linking with Adopt South continues with matching meetings going ahead prior to linking at Adoption Panel. All island children continue to be matched and plans are progressing appropriately.

### The following activity supports UN Sustainable Development Goal 4:

The public notice for the closure of Chillerton & Rookley school is to be published shortly. This will run for six weeks and go back to cabinet in November for a final decision. The proposed closure date is 31 December.

At the Policy and Scrutiny Committee for Children's Services, Education and Skills (1 September 2023), representatives from headteachers and school governors made a submission that

highlighted the issues of school place planning, its impact on education of children and over-sufficiency of primary school places. It was resolved that the Cabinet Member for Children’s Services, Education and Skills be requested to submit a report on school place planning, together with the statements from Isle of Wight primary headteachers and primary Chairs of Governors, to Cabinet for consideration and identification of options regarding the future provision of primary education on the Island. A report was due to go to Corporate Scrutiny Committee and Cabinet in June 2023 but was withdrawn ahead of the meetings. A verbal update was given by the new Cabinet Member for Children’s Services, Education and Skills, at which it was stated that further consultations would be needed.

Although the end of year activities, such as assessments and public exams that lead to the key performance indicators have not yet had provisional data sets released, it is clear from looking at local data that at primary level there has been a bounce back compared to 2022 figures, with improvements in areas. For key stages 4 and post-16, the results indicated that the provisional data set will show stability and/or improvements. There is still lots to do and September started with a focus on school improvement throughout the system.

The Youth Council continued to meet regularly. Membership has increased through active recruitment drives in secondary schools and through partnership arrangements developed with the Youth Trust Young People’s Forum, Sandown Youth Forum, and the National Health Service (NHS) Young People’s Representative Board. Every report to Committee, Cabinet and Council is considered for the impact on young people and future generations. The Youth Council has also elected two additional portfolio holders which include representatives for lesbian, gay, bi-sexual, transgender, queer (or questioning) and others (LGBTQ+) young people and young people from equality and diverse local communities. The Youth Council supported the Isle of Wight Pride again, gaining positive local publicity. An existing member of staff who is a child practitioner in our Children in Care team provides dedicated support to the Youth Council and Youth Member of Parliament (MP). The Youth MP has been supported to participate in the National Youth Council Assembly in London and the National Youth Conference in Leeds to ensure the voice, concerns and contributions of Isle of Wight children and young people are represented nationally. Plans for the next quarter include participating in the recruitment process to appoint the new Director of Children’s Services.

## Strategic Risks

<b>Failure to improve educational attainment.</b>		
<b>Assigned to: Director of Children’s Services</b>		
<b>Inherent score</b>	<b>Target score</b>	<b>Current score (October 23)</b>
<b>16 VERY HIGH</b>	<b>6 LOW</b>	<b>10 MEDIUM</b>
<b>Previous scores</b>		
<b>August 23</b>	<b>June 23</b>	<b>March 23</b>
<b>10 MEDIUM</b>	<b>10 MEDIUM</b>	<b>10 MEDIUM</b>
<b>Risk score is consistent</b>		

<b>Failure to identify and effectively manage situations where vulnerable children are subject to abuse.</b>
<b>Assigned to: Director of Children’s Services</b>

Inherent score	Target score	Current score (October 23)
16 VERY HIGH	5 LOW	9 MEDIUM
Previous scores		
August 23	June 23	March 23
9 MEDIUM	9 MEDIUM	9 MEDIUM
Risk score is consistent		

The ending of the partnership between IWC and HCC for Children’s Social Care and associated de-coupling arrangements. Assigned to: Director of Children’s Services		
Inherent score	Target score	Current score (October 23)
16 VERY HIGH	5 LOW	9 MEDIUM
Previous scores		
August 23	June 23	March 23
9 MEDIUM	N/A	N/A
New risk		

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# Appendix 5 – 2023/24 Q2

## ECONOMY, REGENERATION, CULTURE AND LEISURE

**Cabinet Member:** Councillor Julie Jones-Evans

**Portfolio Responsibilities:**

- Economic Development
- Events
- Regeneration Projects
- Levelling Up, SLEP
- Tourism
- Leisure Centres
- Sports Development
- Events
- Libraries
- Theatres
- Museums
- Archaeology
- Records Office
- Allotment's
- Playing Fields/Sports Grounds
- Amenity Land Hire

### Performance Measures

**Average number of out of work benefit claimants (per month)**

**Aim:** Reduction in the number of out of work benefit claimants

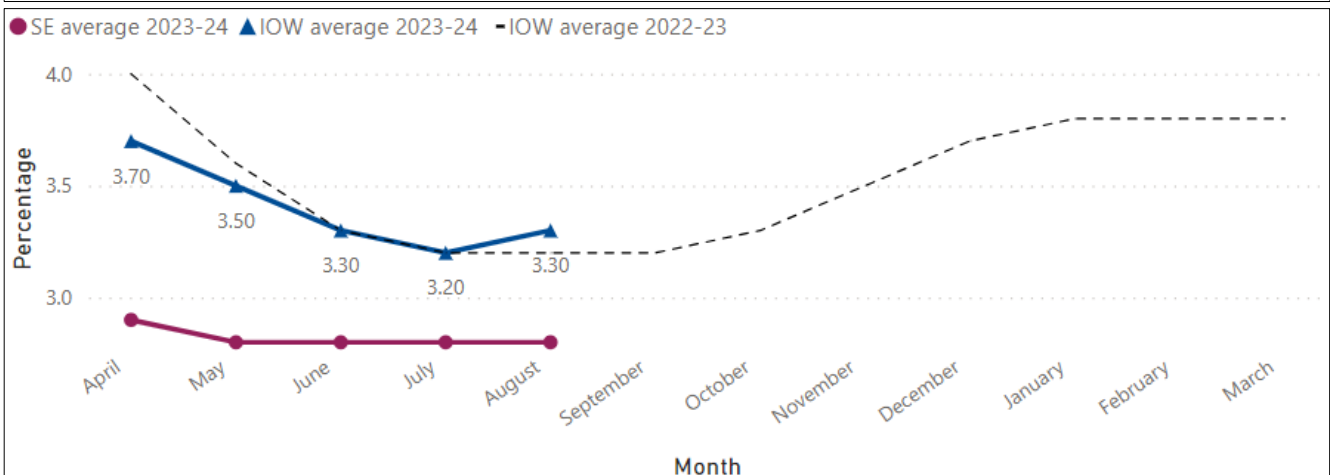
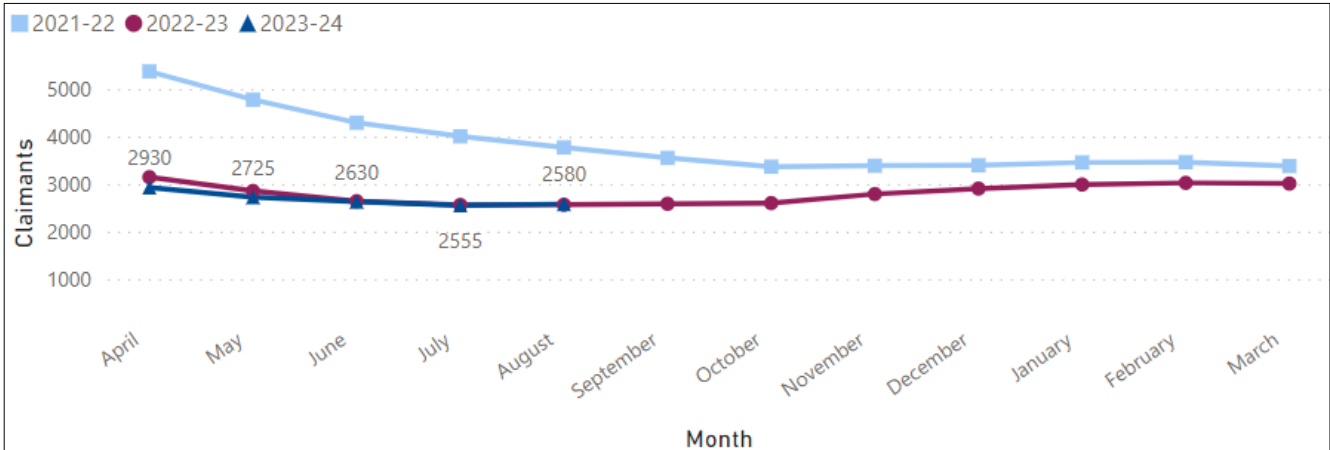
**UN Sustainable Development Goal:** 8

**Most Recent Status:** August 2023

**Monitoring Measure**

**Previous Status:** June 2023

**Monitoring Measure**



- Labour market data for September 2023 has not yet been released by the Office of National Statistics.

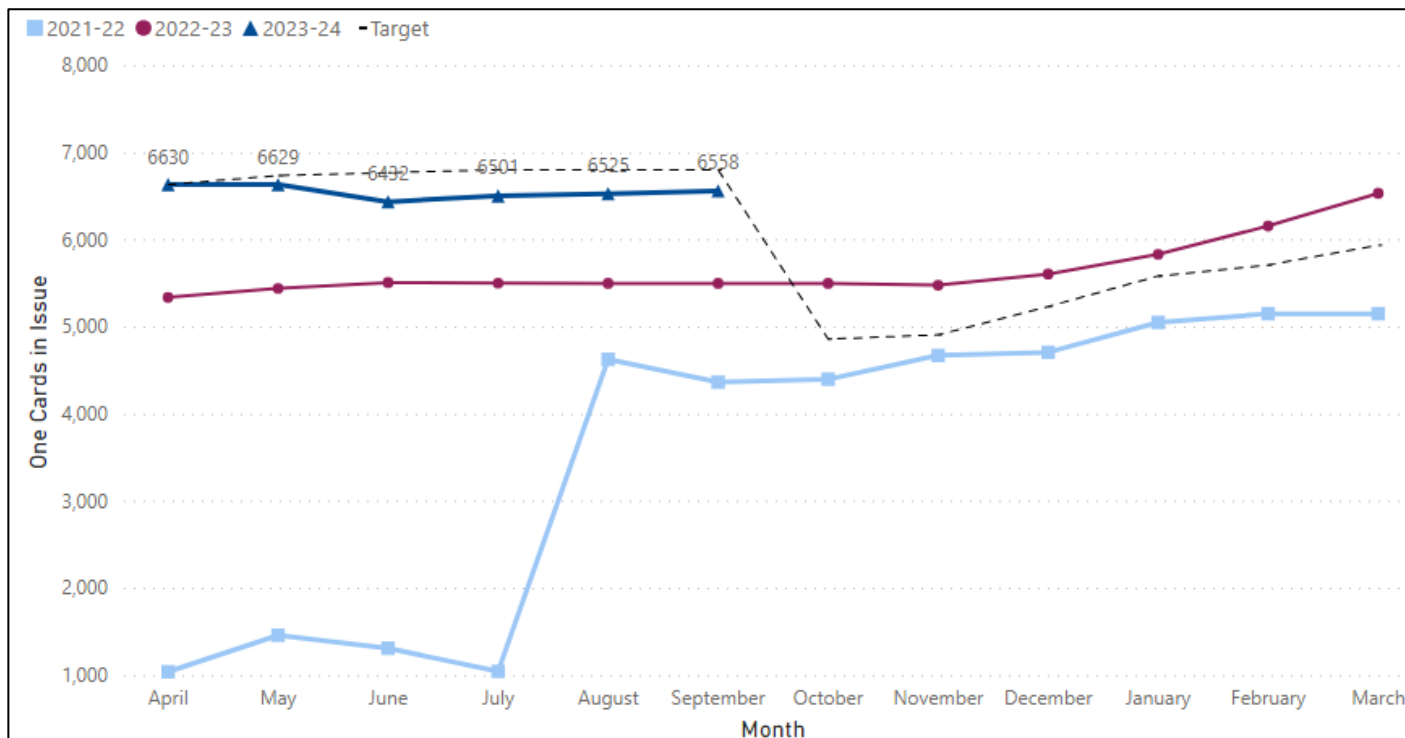
- The data shows that the number of out of work benefit claimants rose slightly over quarter 2 (up to August) and is at as similar rate as at the same time last year.
- We remain above the South East average of 2.8 percent, but below the England average of 3.7 percent.

**Total number of One Cards in issue**

**Aim:** Increase in the number of One Cards in issue

**UN Sustainable Development Goal:** 3

<b>Most Recent Status:</b> September 2023	<b>AMBER</b>
<b>Previous Status:</b> June 2023	<b>AMBER</b>



- Data from Leisure Facilities shows the number of One Cards (giving unlimited access to selected sports and leisure activities, subject to availability) in issue has remained above the volume seen over the previous two financial years.
- There is a 19 percent increase in the number of One Cards in issue compared to September 2022.

**Service Updates - Key Aspirations and Ongoing Business**

**The following activity supports UN Sustainable Development Goal 1:**

Thompson House demolition is complete, and discussions are progressing for the disposal to Registered Provider.

Options have been agreed for Berry Hill and these are in final draft with the legal team to finalise.

A bid for the three sites at New Street, Medina Avenue and Lowtherville has been successful and initial discussions are taking place for their disposal.

**The following activity supports UN Sustainable Development Goal 4:**



The Museum Estate and Development Fund (MEND) funding bid for Dinosaur Isle has been completed. Conversations continue with third parties and the future of funding will not be known from MEND until April 2024.

The Newport Cultural Centre Board has met, and a feasibility study has been commissioned by Turner Works (architects). This is due to be concluded in the next quarter.

**The following activity supports UN Sustainable Development Goal 8:**

The current developer of Pier Street (Sandown) was engaging with a builder and awaiting a final price. This has now been received and the developer has withdrawn his interest.

The works at Venture Quays (Columbine) have faced some delays but are nearing completion. Initially completion was expected by late August/early September 2023 however this is now pushed back further into October. Works to the Guard House at Venture Quays (Barracks) have been paused to secure funds to ensure completion of the main barracks building. This is following strong pressure to see the Guard House receive corrective works and a review of the finance commitments to date. A balanced approach to deliver some remedial works has been possible during this phase of works.

Area regeneration managers continue to work with local councils, groups, and stakeholders to deliver local priorities in line with place plans, local development of relationships and links with other strategic initiatives such as the cultural strategy.

A proposal for a large-scale community mural artwork project is being considered in East Cowes. This phased mural will aim to articulate the historical journey of an iconic building (The Columbine) and celebrate the reintroduction of the Sea Eagle to the Isle of Wight and the Solent.

The designs for The Department (Ryde), a new arts facility for the town to be operated by Shademakers UK CLC, have been developed to Royal Institute of British Architects (RIBA) stage four and tenders for the construction contract (valued at £1.9m) have been issued. A bid to National Lottery Heritage Fund for £250k has been submitted to support The Department project and a decision is expected at the end of October 2023.

Ryde Women's Art Trail has been commissioned whereby local artists will create a new town centre walking trail featuring new murals and artworks with a focus on the rich heritage of local women artists.

The Young Minds project (Newport) led by Independent Arts concluded with the unveiling of a series of public murals around the town centre devised by local young people with mental health challenges, celebrating the Isle of Wight biosphere and delivered by local artists.

Preparations are underway to bid to the Arts Council for funding to commission artists to lead a community project to animate the nine principal historic lanes and alleyways that characterise Newport town centre.

Work is underway with The Island Collection and Shademakers to establish a new base for creative manufacturing on the Island at the Building 41 site in Northwood.

Public engagement to underpin area-based social regeneration has continued through quarter two, with press releases relating to the Bay Place Plan consultation activities and Sandown Town Hall restoration. Press releases are also planned for the Skills4Work programme relaunch, the Building 42 'Hub and Spokes' model, and Bay Place Plan consultation results.

**The following activity supports UN Sustainable Development Goal 11:**

Work continues with local stakeholders on the place plans with area regeneration managers from the United Kingdom Shared Prosperity Fund (UKSPF) funding. These continue to deliver the Communities and Place theme of the investment plan. Key projects being supported in each area are The Department (Ryde), Sandown Town Hall and the Columbine Building and Barracks (East Cowes).

Numerous shop front improvements are taking place in Ryde and Newport. These are grant funded through the High Streets Heritage Action Zones programme (HSHAZ). Repurposing of the iconic Newport Town Centre building is almost complete, with conversion from empty retail space to education and retail.

Ryde Town Council is being supported on a range of local town centre improvement initiatives including Ryde Town Hall, Ryde Esplanade including Western Gardens, Ryde Skate Park, and an application to the Architectural Heritage Fund for support with establishing a Heritage Development Trust for the town. Representatives of the council sit on the Ryde Town Plan Committee and the Ryde Regeneration Working Group.

Work continues to support Shaping Newport, this has included progressing funding options for Newport Guildhall, continued support for Newport car-parking pilot scheme and supporting initiatives to improve the use of public realm.

Work to develop the Bay Area Place Plan is underway. Consultation identified several quick win projects, for which local groups are already being established. The draft place plan is due Autumn 2023. The revetment project continues, with phase one being delivered shortly.

## **Strategic Risks**

N/A

# Appendix 6 – 2023/24 Q2

## PLANNING, COASTAL PROTECTION AND FLOODING

**Cabinet Member:** Councillor Paul Fuller

**Portfolio Responsibilities:**

- Island Planning Strategy
- Local Development Framework
- Planning Applications
- Planning Appeals
- Planning Enforcement
- Trees and Landscape Protection
- Building Control and Inspection
- Coastal Management
- Flood Policy and LLFA
- Town, Parish & Community Council Liaison

### Performance Measures

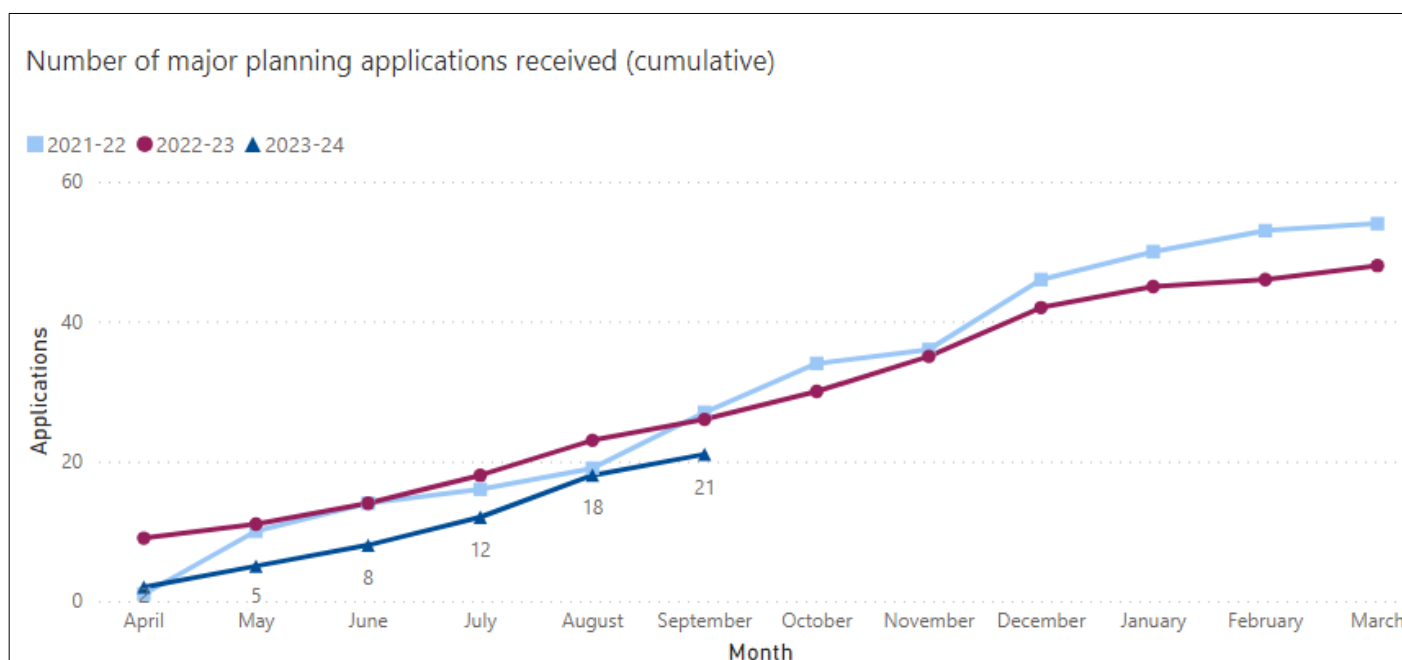
**Number of major planning applications received**

**Aim:** Not applicable

**UN Sustainable Development Goal:** 12

**Most Recent Status:** September 2023 **Monitoring Measure**

**Previous Status:** June 2023 **Monitoring Measure**



- We continue to see fewer major applications being submitted, but some are larger in scale.

**Planning applications dealt with in timescales, including those that do not have a mutually agreed timescale**

- The percentage of planning application decisions issued in time, remained consistent over quarter 2 with an average 98 percent.
- Of the 293 decisions issued over the quarter, only 6 were out of time (2.04 percent)

	Percentage of decisions issued in time	Total number of decisions issued	Total number of decisions issued in time	Total number of decisions issued within	Decisions out of time

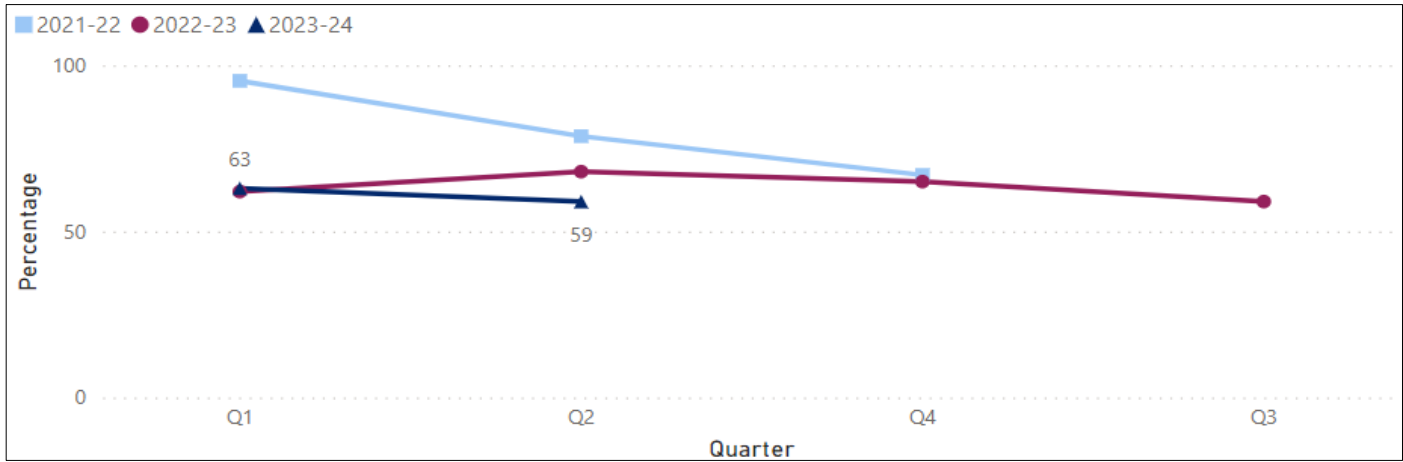
				agreed extension	
Jul-23	96	104	63	37	4
Aug-23	99	92	55	36	1
Sep-23	99	97	56	40	1

**Percentage of all planning applications processed within agreed timescales**

**Aim:** The percentage of planning applications processed within agreed timescales is at/above 95 percent.

**UN Sustainable Development Goal:** 12

<b>Most Recent Status:</b> September 2023	<b>Monitoring Measure</b>
<b>Previous Status:</b> June 2023	<b>Monitoring Measure</b>



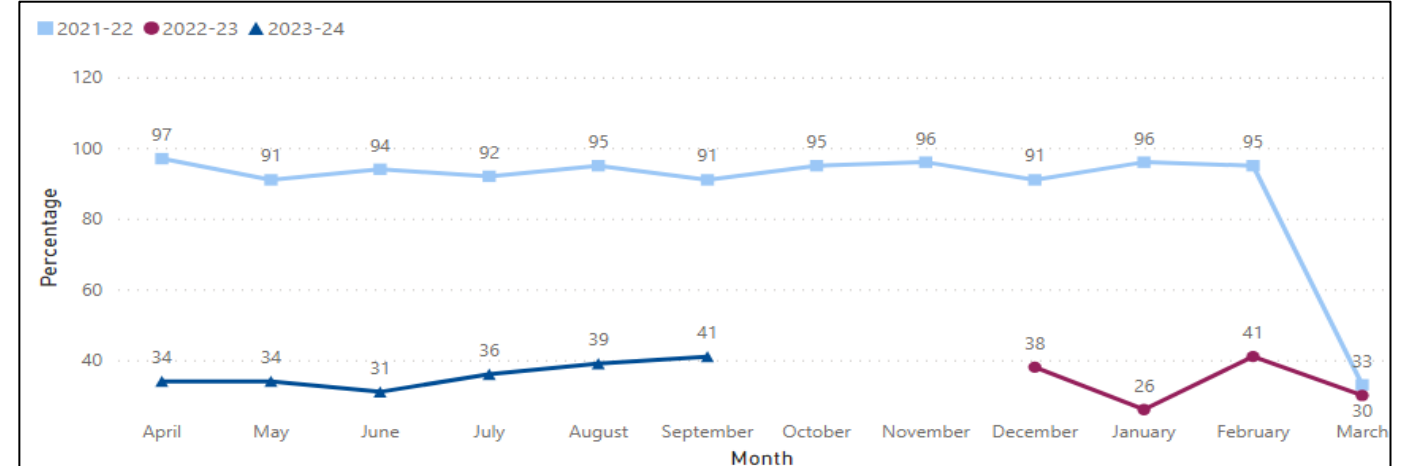
- Please note, this graph does not include agreed upon extensions of time, which affects the percentage considered as 'on-time'.
- The IWC target of applications is 95 percent, however we are within minimum government thresholds before intervention (60 percent for major and 70 percent for non-major over a two-year rolling period).

**Percentage of planning applications determined within agreed extension of time**

**Aim:** Not applicable

**UN Sustainable Development Goal:** 12

<b>Most Recent Status:</b> September 2023	<b>Monitoring Measure</b>
<b>Previous Status:</b> June 2023	<b>Monitoring Measure</b>



- The percentage of applications determined within the agreed extension of time has remained steady over quarter 2 but remains lower than 2021-22 figures.
- Data for April to November 2022 was not recorded.

### Service Updates - Key Aspirations and Ongoing Business

#### The following activity supports UN Sustainable Development Goal 8:

There is an ongoing and successful pilot with Newport and Carisbrooke Community Council funding some Planning Enforcement capacity. 67 percent of breaches were dealt with in Newport, all of which related to the untidy state of buildings.

#### The following activity supports UN Sustainable Development Goal 9:

Work is being undertaken to bring the draft Island Planning Strategy (IPS) back to Cabinet and Full Council to establish a way forward in the continued absence of Government changes to legislation, national planning policy and guidance.

A Housing Affordability supplementary planning document was agreed by Cabinet (following public consultation) which will act as guidance and a stepping stone between the affordable housing policies of the 2012 Core Strategy and the emerging policies of the Island Planning Strategy.

Non-return valves were installed on drainage pipes flowing out of East Cowes sea-wall structures. This will reduce flood risk from sea egress at high tides and during storm swell.

## Strategic Risks

**Failure of coastal defences (where the policy is to “hold the line”) resulting in high risk to people, property, infrastructure and land, significant impact on communities and the council finances. The Isle of Wight Council has a vested responsibility for controlling coastal erosion under the Coast Protection Act 1949.**

#### Assigned to: Director of Neighbourhoods

Inherent score	Target score	Current score (October 23)
16 VERY HIGH	13 HIGH	12 HIGH
Previous scores		
August 23	March 23	December 22
12 HIGH	15 VERY HIGH	N/A
<b>No change in risk score</b>		

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# Appendix 7 – 2023/24 Q2 REGULATORY SERVICES, COMMUNITY PROTECTION, WASTE AND ICT

**Cabinet Member:** Councillor Karen Lucioni

**Portfolio Responsibilities:**

- Contingency and Emergency Planning
- Bereavement Services
- Celebratory and Registrars
- Coroner
- Licensing
- Environmental Health
- Trading Standards
- Community Safety
- Waste Disposal
- Waste Collection (Household, Schools, and Trade)
- Forest Road Waste Recovery Park (MT Plant and Energy from Waste)
- Household Waste
- Recycling Centres
- Commercial Waste Recycling Centres
- Closed Landfill Sites
- Littering and Fly Tipping
- ICT Contracts
- Applications Development
- Digital Service
- Software Development
- Compliance and Infrastructure
- Desktop Support
- Telecommunications

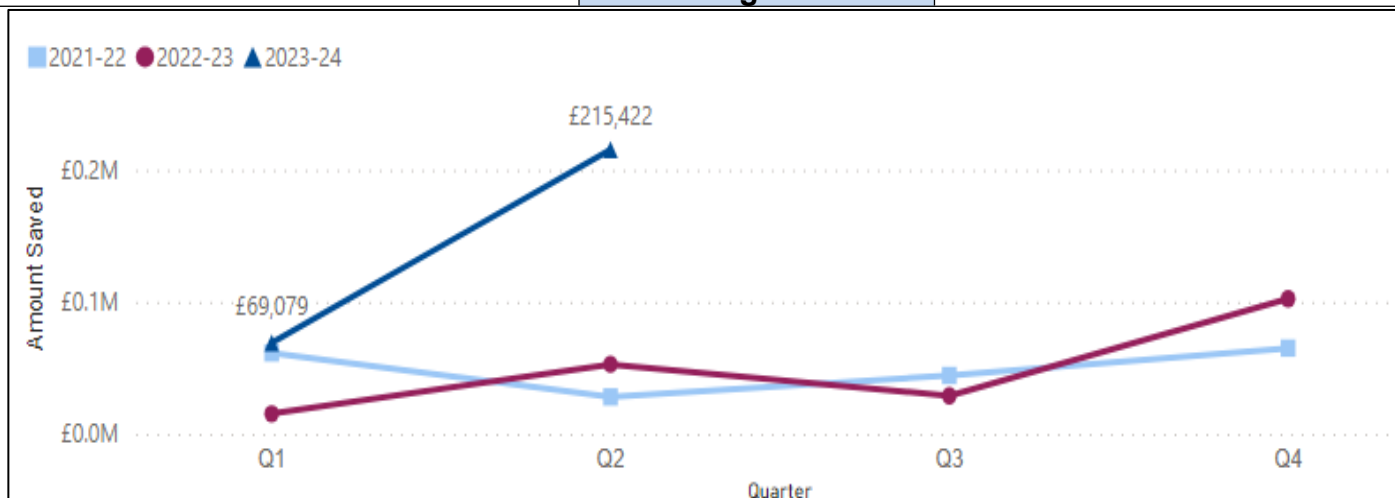
## Performance Measures

**Amount of money saved to vulnerable consumers by trading standard interventions**

**Aim:** Increasing the amount of money saved to vulnerable consumers by trading standards interventions

**UN Sustainable Development Goal:** 16

<b>Most Recent Status:</b> September 2023	<b>Monitoring Measure</b>
<b>Previous Status:</b> June 2023	<b>Monitoring Measure</b>



- This data is provided by the Isle of Wight council Trading Standards Service.
- During Q2, Trading Standards has saved £215,422 through our interventions which takes our total saved £284,501 so far this year. These savings were achieved through a mixture of direct referrals to the Service including scams and financial abuse, along with other referrals received and savings demonstrated through having call blockers installed at resident’s properties.

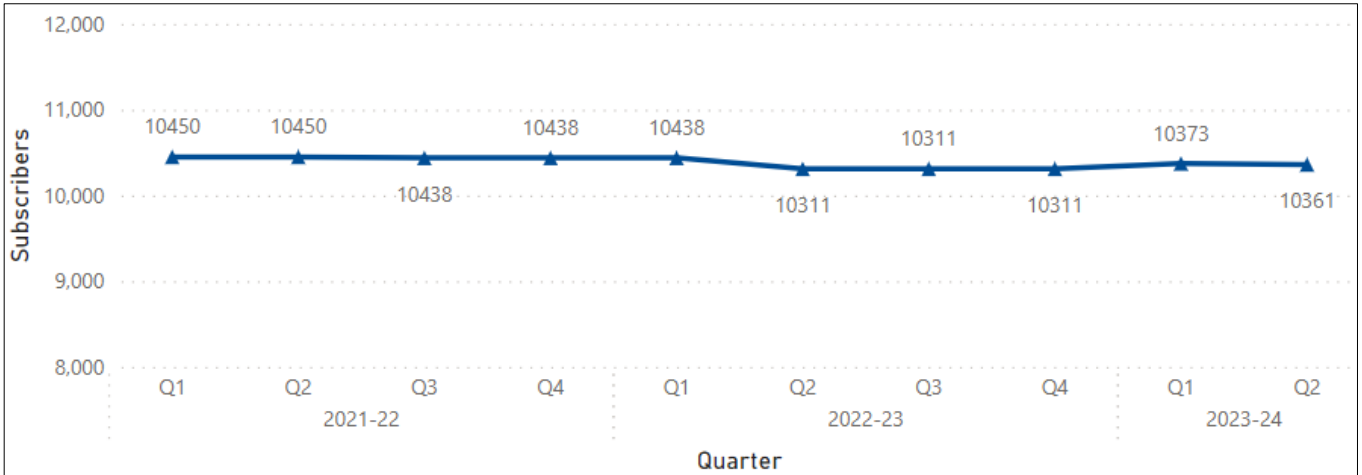
**Total number of garden waste subscribers**

**Aim:** Increasing the number of garden waste subscribers

**UN Sustainable Development Goal:** 13

**Most Recent Status:** September 2023 **Monitoring Measure**

**Previous Status:** June 2023 **Monitoring Measure**



- The number of garden waste subscribers dropped by 12 over Q2, but remains above the same period last year (10,311 in 2022-23 and 10,361 in 2023-24)

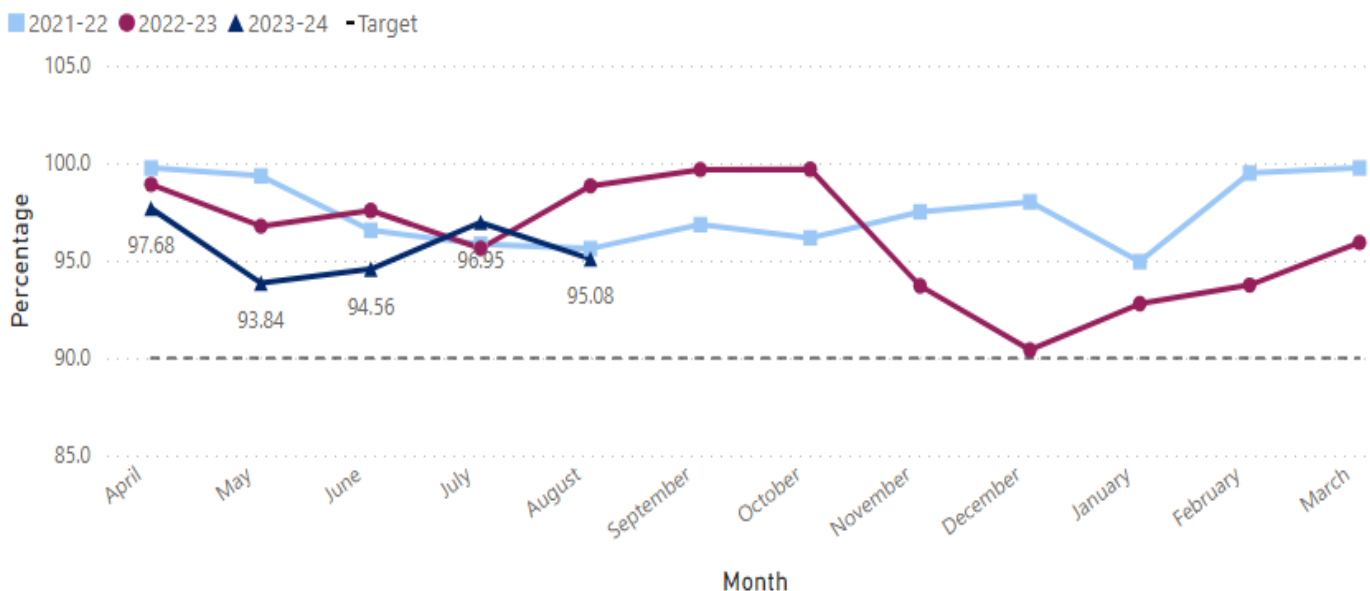
**Percentage of domestic waste diverted from landfill**

**Aim:** 90 percent of domestic waste is diverted from landfill

**UN Sustainable Development Goal:** 13

**Most Recent Status:** August 2023 **Monitoring Measure**

**Previous Status:** June 2023 **Monitoring Measure**



- Thalia Waste Management Limited provide a monthly report, approximately 6 weeks in arrears.
- Diversion rates are slightly lower than during the same period last year (95.08 for 2023-24 against 98.83 for 2022-23).
- Rates remain well above the target 90 percent, as they have consistently throughout the last three years.



**Reduction in residual (LACW) household waste per person**

**Aim:** Reduction in residual household waste per person is 181.19 kilograms by end of year

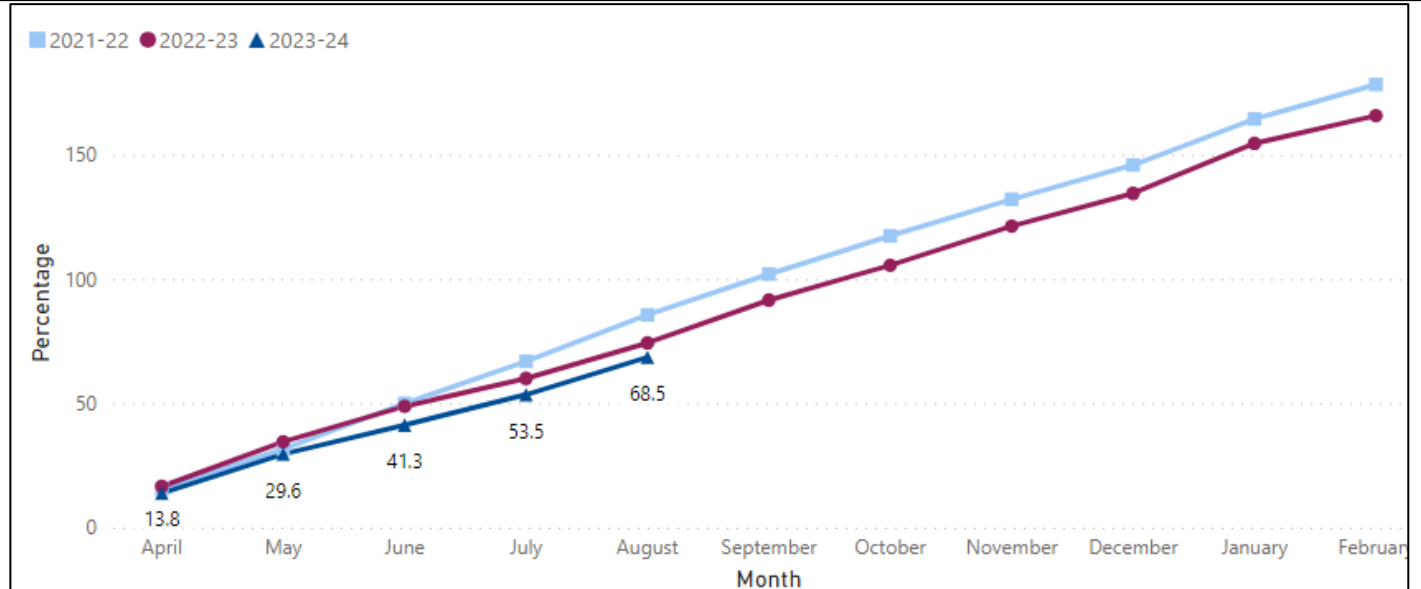
**UN Sustainable Development Goal:** 13

**Most Recent Status:** August 2023

**GREEN**

**Previous Status:** June 2023

**GREEN**



- Thalia Waste Management Limited provide a monthly report, approximately 6 weeks in arrears.
- We are currently below the same period last year in terms of reduction in kilograms for July (68.5 for 2023-24 and 74.3 for 2022-23).

**Number of fly-tip incidents and actions taken**

**Aim:** Not applicable

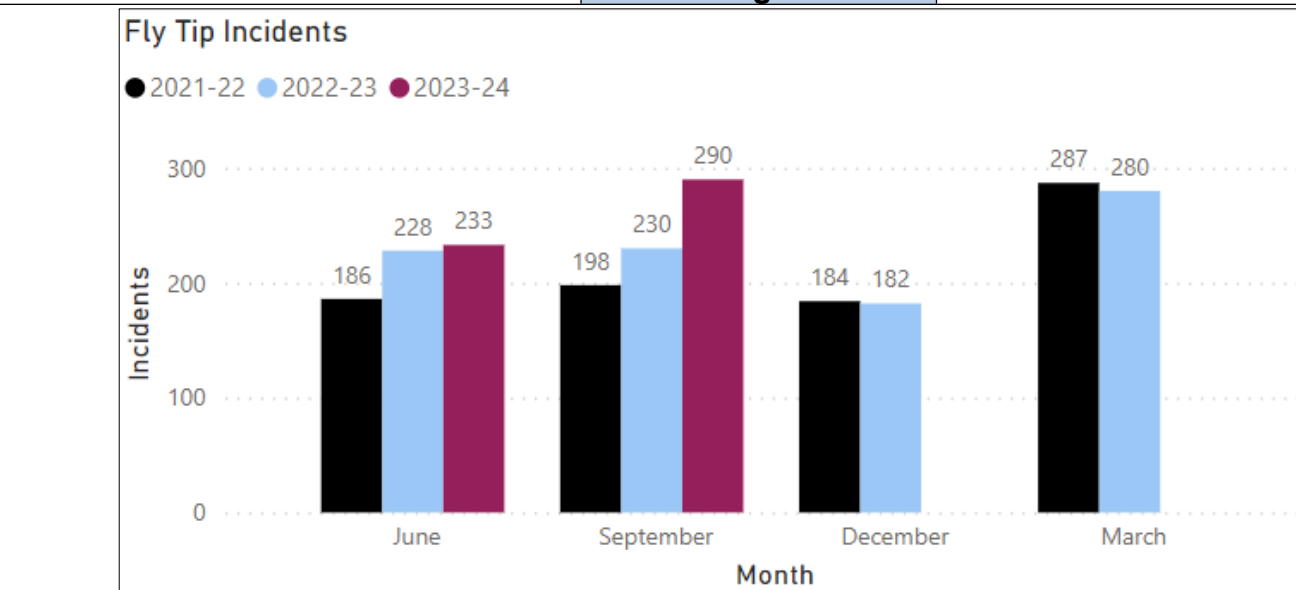
**UN Sustainable Development Goal:** 13

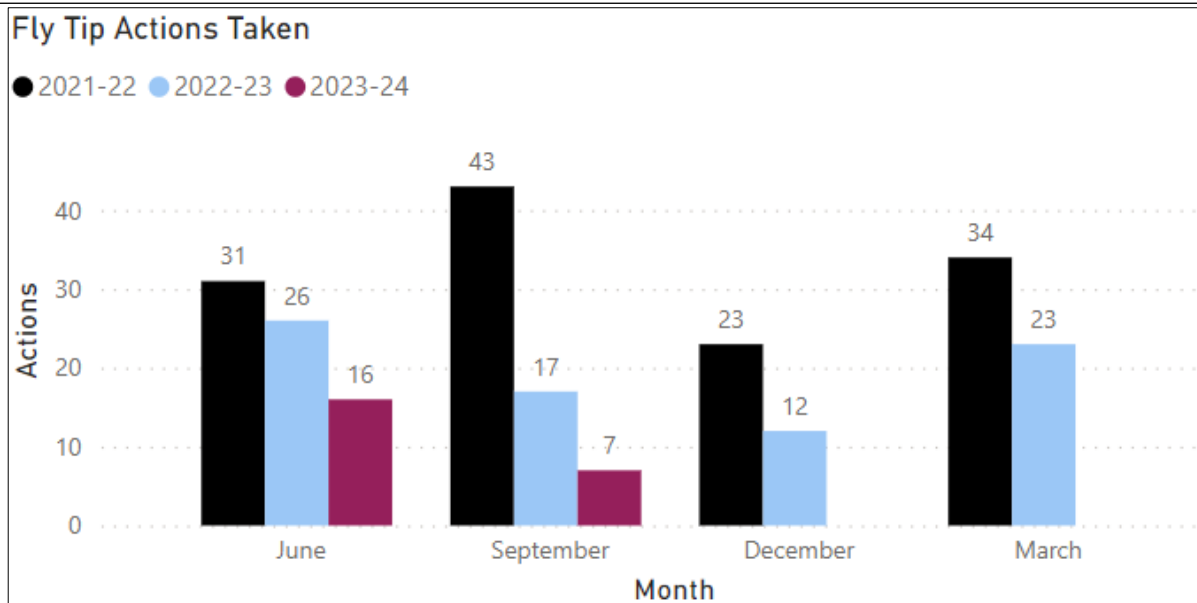
**Most Recent Status:** June 2023

**Monitoring Measure**

**Previous Status:** December 2022

**Monitoring Measure**





- 186 of 290 incidents of fly tipping involved household black bags and other household waste (64.1 percent)
- There were 7 Investigations carried out in quarter 2

## Service Updates - Key Aspirations and Ongoing Business

### The following activity supports UN Sustainable Development Goal 11:

The Environment Health internal audit has now been completed and published. Generally, the inspection programme is on track, given the available capacity of competent officers. This is not completion of the full programme, as would be expected by the Food Law Code of Practice, but the Food Safety Standards (FSA) performance team are aware and being kept updated. Progress is documented and recorded on the risk register.

The remaining Environmental Health service delivery is on track to team plans, with work focused on a risk-based approach to make the most effective use of resources. Some successes have been seen with officers on the training programme and a vacant position is currently being advertised.

Additional closed-circuit television (CCTV) network coverage requested by Community Safety and Police, and supplied by Island Roads, was in place over the summer period. This consisted of several weekends where additional hours of monitored CCTV were facilitated and the operatives worked in partnership with police to access the network and share live updates.

The Safer Streets 5 funding bid was successful, with the project being run by a Portsmouth based manager on behalf of the Isle of Wight, Portsmouth, Southampton, Fareham, Gosport, and Basingstoke. Island based situational measures including additional security measures, lighting, and CCTV for the regeneration for Sandown Town Hall project have been requested. Situational measures at Ryde Interchange, including shutters and bike storage have been installed.

A Hampshire, Isle of Wight, Portsmouth, and Southampton (HIPS) wide strategic needs assessment and plan is being produced by the Police and Crime Commissioner (PCC) and funding has been applied for the Isle of Wight Community Safety team to facilitate and island specific needs assessment to run along the HIPS.

During quarter 2 Trading Standards has saved £215,422 through our interventions, which takes the total saved to £284,501 so far this year. These savings were achieved through a mixture of direct referrals to the service, including scams and financial abuse, along with other referrals received and savings demonstrated through having call blockers installed at resident' properties. Investigations into various areas are also progressing to determine what further action may be required in accordance with our Enforcement Policy. Our business-as-usual activity continues with enquiries being made through the service including providing advice to businesses on a range of enquiries including queries from businesses on the further ban of single use plastics and polystyrene food and drink containers with new legislation from October 2023.

During this quarter we have carried out further test purchasing for underage sales for vapes because of intelligence being received. Compliance has been good, and we continue to carry out enforcement in this area. In addition, during this quarter we have carried on with our routine weights and measures inspections of petrol pumps at both independent retailers along with supermarkets. This was to check that they are within tolerance and that consumers are not subject to short measure deliveries. Trading Standards has also worked with a production company over two days in the summer to make a British Broadcasting Corporation (BBC) programme called Defenders UK following the Angel Coatings case heard at Southampton Crown Court earlier in 2023. The programme is due to be aired later in 2023 or early in 2024.

The events season has now come to an end, although there are a couple of fire work night and Christmas events still going through the licencing process.

The summer has been busy, with events where officers have worked beyond the call of duty to ensure they could go ahead. Some organisers need help and assistance with their plans and applications, some are late which requires careful management. The organisers are generally appreciative of the additional steps officers go to, to ensure the event can be a success for all and we always look at ways how we can make something happen, although it must be safe and within the legislative parameters.

Officers are now busy collating feedback from the agencies on each of the events, which will be fed back to the event organisers with a view to ensuring future events can improve their processes and create a better experience for their customers.

There is currently a large taxi enforcement activity with taxi drivers who have failed to sign up to the Disclosure and Barring Service (DBS) update service. There is a requirement where all drivers are required to sign up to this service, so that a council can complete its statutory requirement of checking each drivers DBS at least twice a year. There are several drivers who have failed to do this. Enforcement action is currently underway which may result in drivers having their licences suspended. We are working with school transport to ensure that there is no disruption to their service.

Generally, with all sorts of applications, in particular Pavement Licensing consents are due. There are over 50 premises who need their consent renewed, there will be some premises where officers will need to visit and potentially undertake enforcement action against those who have failed to renew their consent.

**The following activity supports UN Sustainable Development Goal 13:**

Waste target A in the Waste Public Private Partnership (PPP) minutes the reduction of household waste per person. The 2023/24 target is less than 181.19kg per capita. Year to date (August) was 13.702kg per capita.

Waste target F, diversion of waste away from landfill has a 2023/24 target of 90 percent deviation. This is down slightly from the previous quarter, although still above target. The increase in waste being sent to landfill can be attributed to the increase in the amount of bottom ash due to increased used of Forest Park Energy Recovery Centre.

## Strategic Risks

<b>Failure of the Waste contract resulting in significant financial and operational disruption for the council and its residents</b>		
<b>Assigned to: Director of Neighbourhoods</b>		
<b>Inherent score</b>	<b>Target score</b>	<b>Current score (October 23)</b>
<b>16 VERY HIGH</b>	<b>5 LOW</b>	<b>8 MEDIUM</b>
<b>Previous scores</b>		
<b>August 23</b>	<b>June 23</b>	<b>March 23</b>
<b>8 MEDIUM</b>	<b>8 MEDIUM</b>	<b>8 MEDIUM</b>
<b>Risk score is consistent</b>		

# Appendix 8 – 2023/24 Q2

## FINANCE, CLIMATE CHANGE AND BIOSPHERE

**Cabinet Member:** Councillor Jonathan Bacon

**Portfolio Responsibilities:**

- AONB
- Countryside Management
- Parks and Open Spaces
- Beach Huts
- Rights of Way
- Biosphere
- Climate Change and Environment
- HR
- Elections
- Democratic Services
- Legal Services
- Workforce – Learning and Development
- Finance
- Business Centre
- Benefits and Grants
- Audit
- Treasury Management
- Transformational Change
- Property & Asset Management
- Commercial Property Investments
- Leasing
- Procurement and Contract Management
- Business Intelligence

**Performance Measures**

**Percentage of predicted revenue outturn compared to budget**

**Aim:** Revenue Outturn is below 100 percent

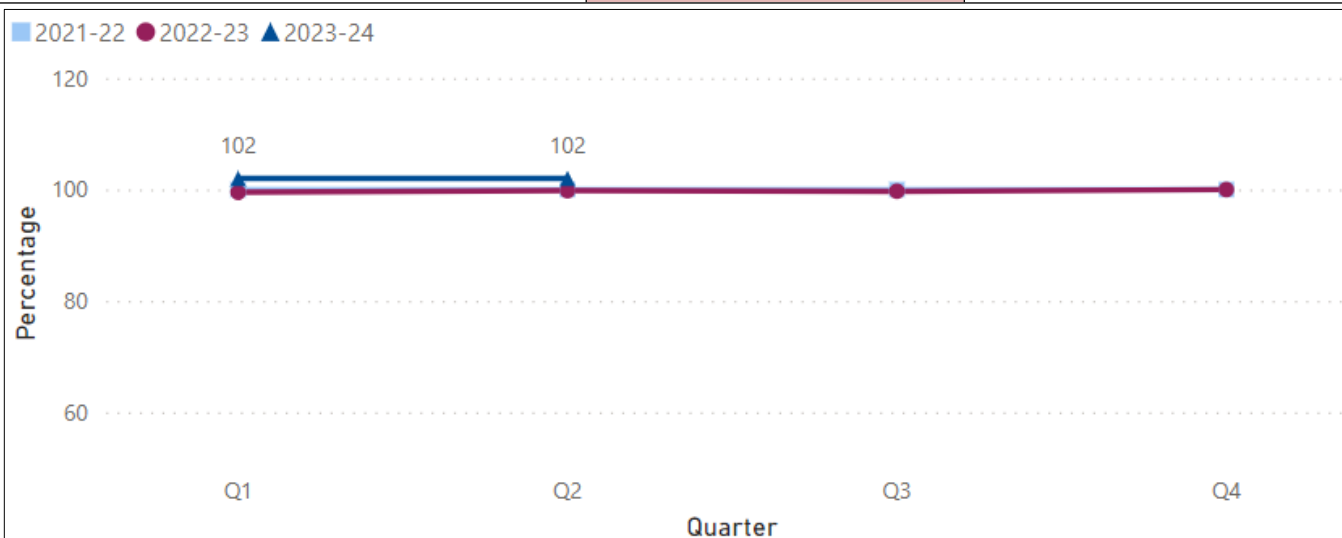
**UN Sustainable Development Goal:** 8

**Most Recent Status:** September 2023

**RED**

**Previous Status:** June 2023

**RED**



- The current revenue budget is £178.7m and the forecast outturn is £184.4m resulting in a forecast overspend before reliance on transfers from contingencies of £5.6m.
- After the planned use of contingencies, the forecast overspend to be managed is £3.2m.
- The key pressure areas relate to Adults and Children’s Social care

**Value of cumulative capital expenditure compared to profiled budget**

**Aim:** Capital expenditure is within or under budget

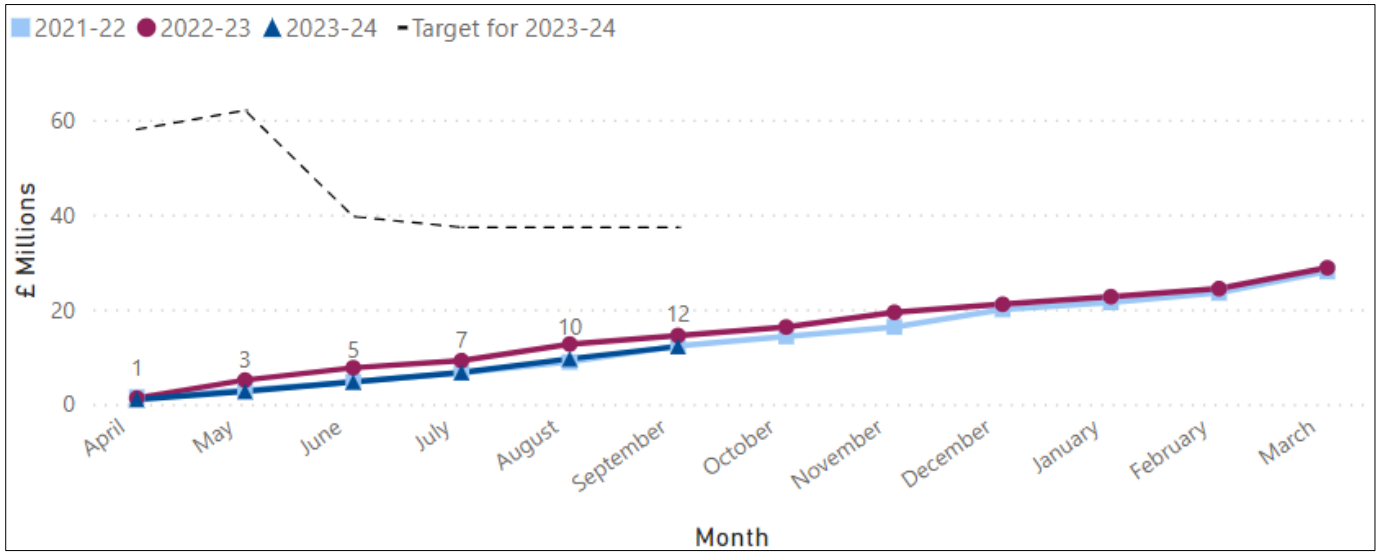
**UN Sustainable Development Goal:** 8

**Most Recent Status:** September 2023

**GREEN**

**Previous Status:** June 2023

**GREEN**



**Average time to answer calls to the contact centre**

**Aim:** Calls are answered within 60 seconds

**UN Sustainable Development Goal:** 16

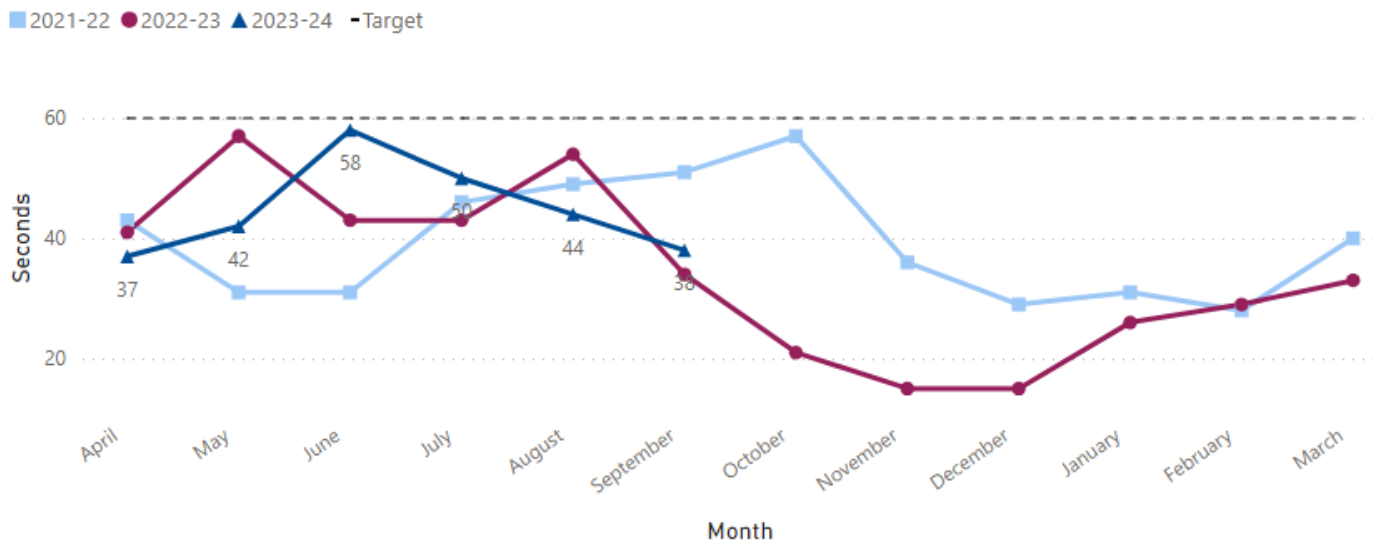
**Most Recent Status:** September 2023

**GREEN**

**Previous Status:** June 2023

**RED**

Average time to answer calls to the contact centre



- All telephony data is extracted directly from the Avaya Content Management System (CMS) supervisor system.

**Average speed of processing new benefit claims**

**Aim:** Benefit new claims are processed within the average target of 16 days.

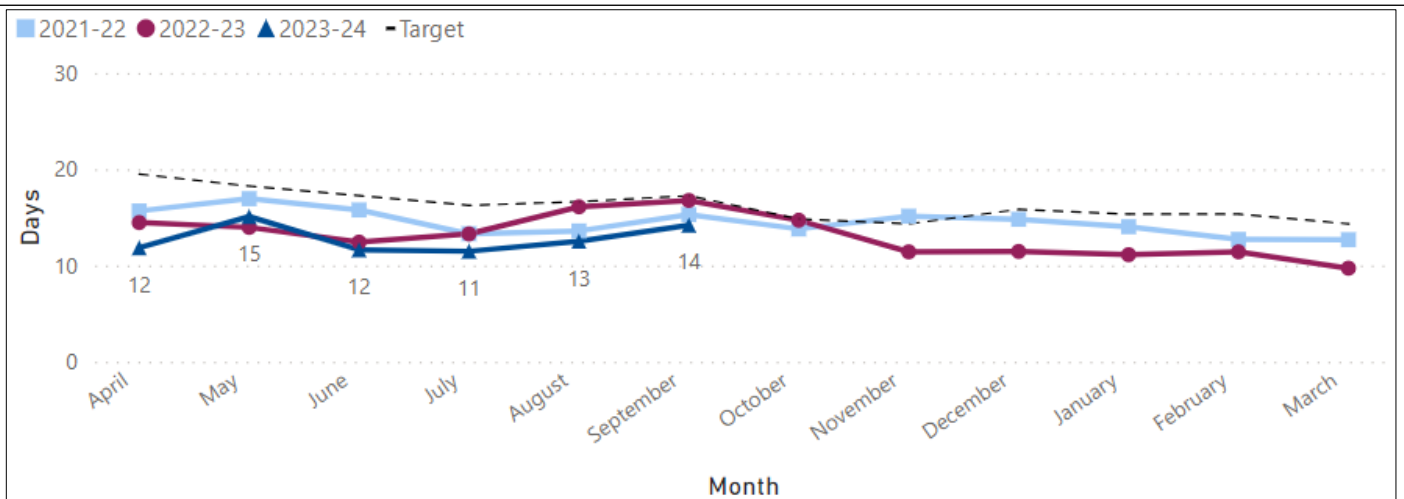
**UN Sustainable Development Goal:** 16

**Most Recent Status:** September 2023

**GREEN**

**Previous Status:** June 2023

**GREEN**



- Data provided by the Council Benefits team.
- An extremely high volume of new claims was received in July in comparison to previous months and previous years, as normally this would be a quieter time of year. This reduced to normal levels for August.

**Number of FOI requests received**

**Aim:** Not applicable

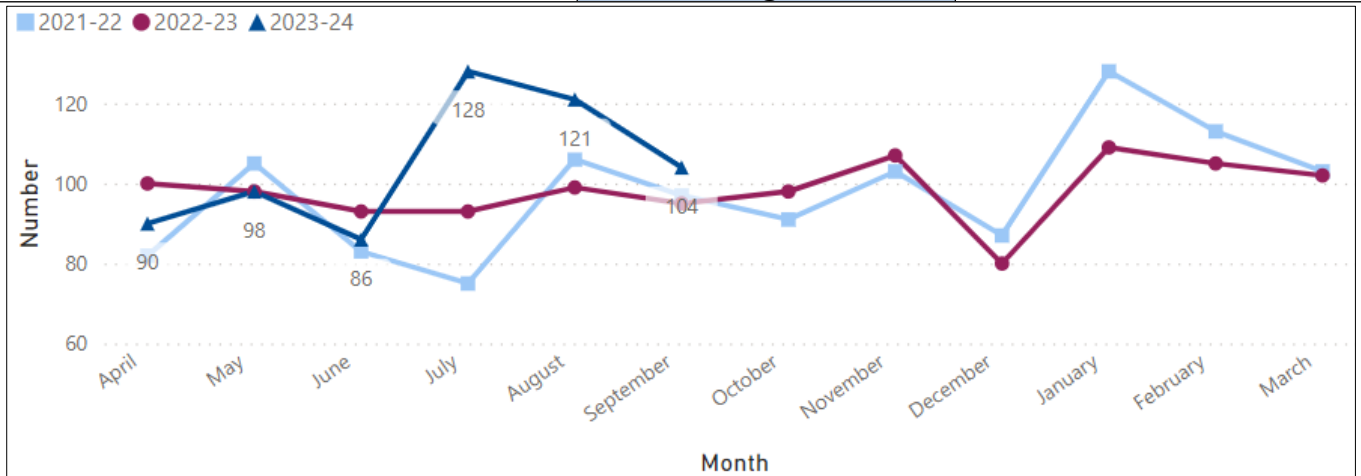
**UN Sustainable Development Goal:** 16

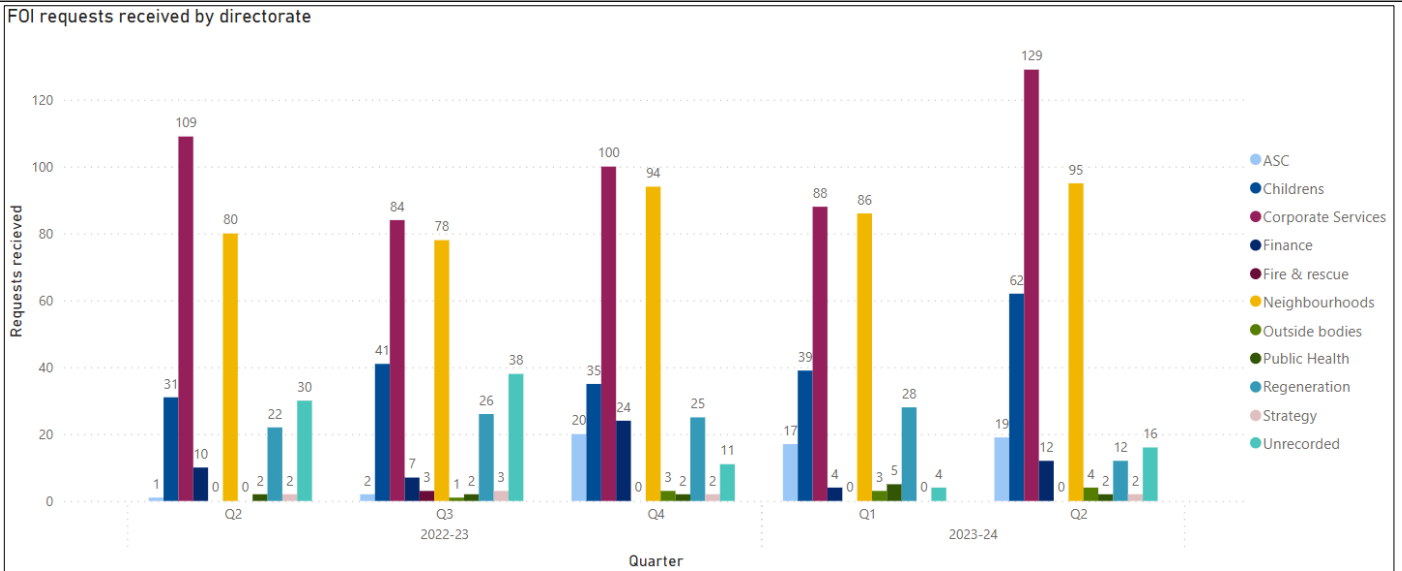
**Most Recent Status:** September 2023

**Monitoring Measure**

**Previous Status:** June 2023

**Monitoring Measure**



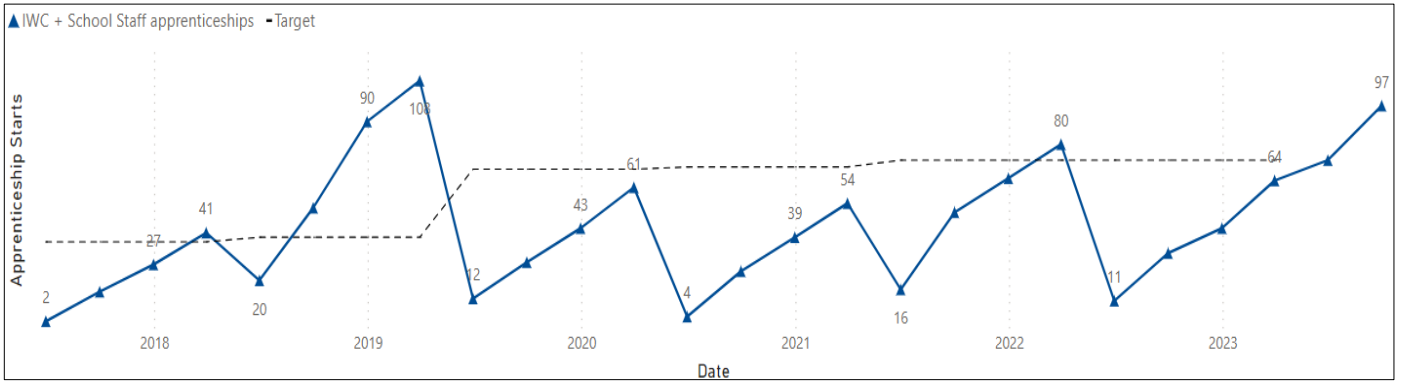


- The number of FOI requests logged in the Customer Resource Management (CRM) system has risen over Q2, with a total of 353.
- On average for Q2, 90.6 percent of requests have been processed on time (July was 92 percent, August was 95 percent, and September was 85 percent)

**Isle of Wight Council use of Apprenticeship Levy**

**Aim:** Increased number of apprentices signed on  
**UN Sustainable Development Goal:** 16

<b>Most Recent Status:</b> June 2023	<b>Monitoring Measure</b>
<b>Previous Status:</b> March 2023	<b>Monitoring Measure</b>



- Apprenticeship data is provided by Workforce Learning and Development.
- This quarter we received our Apprenticeship Maturity Report from the LGA which followed a self-assessment process. This has been benchmarked to all other local authorities both regionally and nationally. The Isle of Wight are in the upper quartile in comparison with all local authorities for its achievements against Public Sector target performance.
- The survey covered:
  1. Leadership, Culture and Engagement
  2. Procurement and Provider Management
  3. Workforce Development
  4. Implementation
  5. The Apprentice Experience
  6. Maintained Schools



- The Isle of Wight Council achieved 'Mature or Maturing' rating in all these areas – the assessment model being on a scale from Early, Developing, Maturing, Mature and Sustainable. In all areas we have 'Sustainable' elements. An action plan will be developed to address areas for improvement (especially around the apprenticeship experience), and this will be monitored by the Apprenticeship Board.

**Average working days lost to sickness per employee (cumulative)**

**Aim:** Average days lost to sickness is below the end of year target

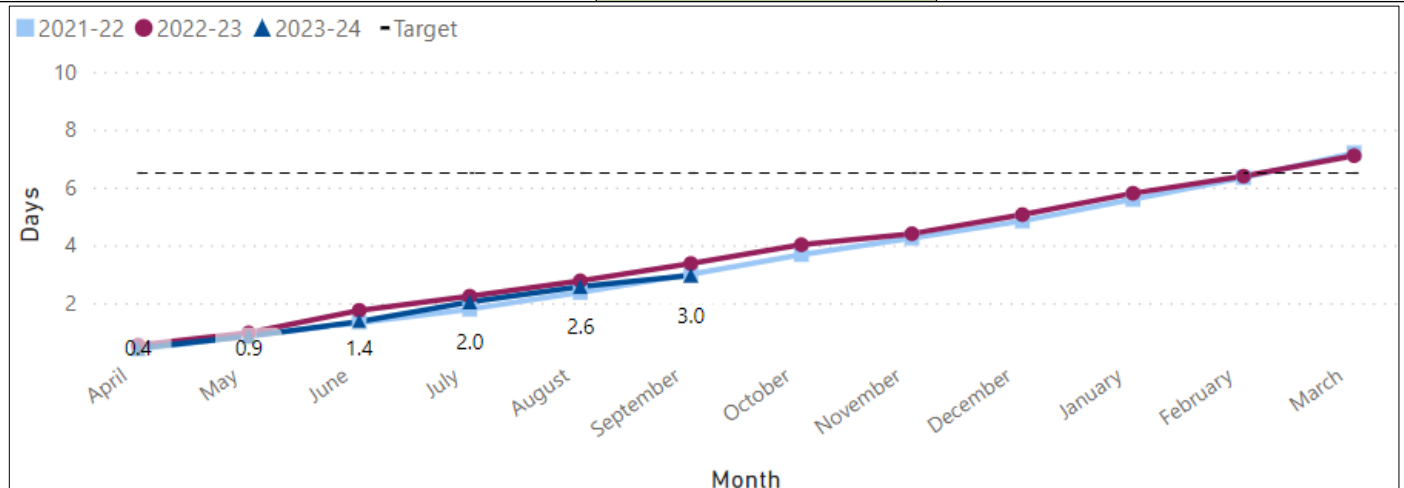
**UN Sustainable Development Goal:** 3

**Most Recent Status:** September 2023

**GREEN**

**Previous Status:** June 2023

**GREEN**



- Overall, the average working days lost per employee rate is performing better than the previous year. Whilst currently at the same level as 2021-22 we expect the rate to rise for August due to late entry and be closer to the same period last year.
- The key influencing factors are an increase in long term absence compared to last year and an increase in the number of mental health absences which is now higher than the previous three financial years. Both factors are linked as mental health related absences currently make up 53.5 percent of long-term absences which is significantly higher than in previous years. The data suggests that this is related to personal reasons more so than work related. Increased proactive communication for managers and staff on the support available is recommend mitigating these rises, and further accelerated intervention may be necessary given the trend. Further and ongoing reorganisations are likely to increase the risk of mental health absence and it is recommended that communications relating to mental health support are scaled up at key points in reorganisation and managers are reminded to offer support to staff.
- Flu absences generally start to increase from November and currently they are following a similar trend to the previous year which saw a significant spike starting in November. Flu vaccinations will be an important factor in mitigating the rise. Covid 19 remains as one of the key causes of infections absence, but rates are lower than in previous years.
- Predicting year end performance is difficult this early in the year. If the rate of mental health related and long-term absence continues to increase, then it is likely to be higher than previous results. This could be made worse by a simultaneous increase in flu absence if this year follows the same trend as last year or the prevalence of the new covid strain.

**The following activity supports UN Sustainability Goal 3:**

The Local Council Tax Support Scheme (PCTS) consultation launched in August to see residents' views on the scheme for working age applicants for the forthcoming financial year 2024-25. The consultation closed on 20 September and did not propose any changes to the current scheme, whereby the maximum level of financial support available is 70% of the charge. It is a requirement that all council taxpayers are consulted each year on the local scheme.

The Local Government and Social Care Ombudsman (LGSO) annual review of complaints 2022-23 was published on 26 July. The LGSO investigated 13 complaints during the year and upheld 54 percent of these, which is considerably lower than the national average of 72 percent for similar authorities. The Ombudsman was also satisfied that the council had successfully implemented his recommendations in 100 percent of cases.

The customer survey conducted by the contact centre revealed that our customers value a quick response to enquiries made at the first point of contact, with a response that provides clear guidance and support around what to do next. These considerations will form part of the customer charter that is in the process of being refreshed.

**The following activity supports UN Sustainability Goal 8:**

Our Apprenticeships lead took part in a self-assessment process called the Apprenticeship Maturity Model lead by the Local Government Association (LGA). The report, which has been received, shows the Isle of Wight Council maturity in each of six pillars: Leadership Culture and Engagement, Procurement and Provide Management, Workforce Development, Implementation, the Apprentice Experience and Maintained Schools. Each pillar is assessed on a five-point scale from 'Early' to 'Sustainable', and the council has sustainable work in all six pillars. The recommendations from this report will form the basis of the apprenticeship development plan which will report into the quarterly Apprenticeship Board. We currently have 132 people on apprenticeship programmes across the council.

Colleagues from ICT, Business Centre, Learning and Development and Human Resources attended a workshop from the Isle of Wight College around hosting students on T-level placements. We are awaiting further information to host five or six students later this year.

The council's updated wellbeing policy has now been signed off and published. World Mental Health Day is being celebrated on 10 October.

A paper was presented to the Corporate Management Team (CMT) on 5 September with regards to the refresh of the People and Organisational Development Strategy. CMT have agreed to engage a partner organisation to assist with workshops and a survey which will engage staff and leaders in understanding the present culture of the organisation, the ideal future culture, and carriers to achieving this. The work is planned to begin in January 2024. This will inform a new organisational development plan from March 2024.

**The following activity supports UN Sustainable Development Goal 12:**

The council has applied to be part of Scottish and Southern Electricity Networks (SSEN) Local Area Planning (LAEP) process which is fully funded by SSEN. We were successful and the island will be the first to benefit from SSEN's LAEP process.

A meeting was held with SSEN and the chief executive of Ofgem to discuss the Islands needs. SSEN will be required to undertake detailed options appraisal work before the £55m investment in a new interconnector can be improved.

A meeting took place with the South West Energy Hub who are able to provide advice, guidance and delivery on energy projects. Further discussion is to be had with the Department for Energy Security and Net Zero (DESNZ).

**The following activity supports UN Sustainability Goal 13:**

Carbon Literacy training continues, with courses fully booked.

The Climate and Sustainable Development Impact Assessment training has taken place for council staff. The impact assessment will be included in the first decision papers from November.

The May 2023 guidance for Dark Skies application and supporting documentation has been reviewed and some additional information is being sought. The Street Light Management Plan from Highways, that includes the proposed dark skies area, is still awaited.

## Strategic Risks

<b>Lack of financial resource and the ability to deliver the council’s in-year budget strategy. Assigned to: Director of Finance and Section 151 Officer</b>		
Inherent score	Target score	Current score (October 23)
16 VERY HIGH	5 LOW	9 MEDIUM
Previous scores		
August 23	June 23	March 23
9 MEDIUM	9 MEDIUM	5 LOW
No change in risk score		

<b>Lack of financial resource and the ability to deliver the council’s medium-term financial strategy. Assigned to: Director of Finance and Section 151 Officer</b>		
Inherent score	Target score	Current score (October 23)
16 VERY HIGH	9 MEDIUM	9 MEDIUM
Previous scores		
August 23	June 23	March 23
9 MEDIUM	9 MEDIUM	9 MEDIUM
Risk score is consistent		

<b>Insufficient staffing capacity and skills Assigned to: Director of Corporate Services</b>		
Inherent score	Target score	Current score (October 23)
16 VERY HIGH	9 MEDIUM	12 HIGH

<b>Previous scores</b>		
<b>August 23</b>	<b>June 23</b>	<b>March 23</b>
<b>12 HIGH</b>	<b>12 HIGH</b>	<b>12 HIGH</b>
<b>Risk score is consistent</b>		

<b>A change in organisational culture fails to keep a pace with the speed of organisational change, negatively impacting on the delivery of the required transformation to deliver the corporate plan.</b>		
<b>Assigned to: Director of Corporate Services</b>		
<b>Inherent score</b>	<b>Target score</b>	<b>Current score (October 23)</b>
<b>16 VERY HIGH</b>	<b>6 LOW</b>	<b>8 MEDIUM</b>
<b>Previous scores</b>		
<b>August 23</b>	<b>June 23</b>	<b>March 23</b>
<b>8 MEDIUM</b>	<b>8 MEDIUM</b>	<b>8 MEDIUM</b>
<b>Risk score is consistent</b>		

## REVENUE BUDGET MONITOR - QUARTER TWO 2023/24

Portfolio/Service Area	Budget £000	Forecast Outturn £000	Forecast Pressure/- Saving £000	Comments
<b>Adult Services, Housing, Public Health &amp; Homelessness</b>				
ASC Care Packages	43,363	50,441	7,078	Pressures in all types of care settings and shortfall in mitigation of budget pressures
ASC Other	11,914	10,141	-1,773	Various savings mainly related to staff vacancies and use of contingency
Housing	3,122	3,076	-46	No significant variances forecast to date
Public Health	333	333	0	Any net variance at year end is balanced by a transfer to or from the Public Health Reserve
<b>Portfolio Total</b>	<b>58,732</b>	<b>63,991</b>	<b>5,259</b>	
<b>Children's Services, Education &amp; Lifelong Skills</b>				
Access, Performance & Resources	5,591	5,986	395	Main pressure related to Home to School Transport
Children & Families	25,035	27,716	2,681	Net pressure forecast in various elements of the care budget - including growth in residential care, supported accommodation, leaving care costs, S17 and Support for looked after children, secure remand placements and Unaccompanied Asylum Seeking Children costs exceeding grant, all being slightly offset by in-house and purchased foster care placements
Education & Inclusion	1,721	1,678	-43	No significant variances forecast to date
Strategic Development	252	249	-3	No significant variances forecast to date
<b>Portfolio Total</b>	<b>32,599</b>	<b>35,629</b>	<b>3,030</b>	
<b>Finance, Climate Change &amp; Biosphere</b>				
Parks/Open Spaces/Countryside	1,621	1,637	16	No significant variances forecast to date
Climate Change	107	77	-30	No significant variances forecast to date
Legal/Democratic/Elections/Land Charges	2,390	2,438	48	No significant variances forecast to date
Shared Services	4,986	4,889	-97	Various minor savings forecast to date
HR/Learning & Development	1,867	1,859	-8	No significant variances forecast to date
Procurement	360	366	6	No significant variances forecast to date
Corporate Finance Items	38,323	36,170	-2,153	Mainly savings forecast in treasury management interest charges and housing benefit overpayment recovery
Financial Management	2,696	2,572	-124	Savings mainly related to staff vacancies
Strategic Land & Property Assets	-335	-537	-202	Various savings forecast including staffing costs
Business Intelligence	405	391	-14	No significant variances forecast to date
Pan Management Company	0	0	0	No variances forecast to date
<b>Portfolio Total</b>	<b>52,420</b>	<b>49,862</b>	<b>-2,558</b>	
<b>Economy, Regeneration, Culture &amp; Leisure</b>				
Amenities/Allotments/Theatres	-208	-218	-10	No significant variances forecast to date
Libraries	1,021	1,018	-3	No significant variances forecast to date
Museums/Archaeology/Records Office	551	619	68	Various minor pressures including income
Events	-35	-33	2	No significant variances forecast to date

Portfolio/Service Area	Budget £000	Forecast Outturn £000	Forecast Pressure/- Saving £000	Comments
Leisure/Sports Development	596	859	263	Pressures in relation to Leisure Centre income
Economic Development	352	389	37	Various minor pressures
Regeneration	339	488	149	Mainly shortfall on leasing income across various Regen projects
<b>Portfolio Total</b>	<b>2,616</b>	<b>3,122</b>	<b>506</b>	
<b>Transport, Infrastructure., Highways PFI &amp; Transport Strategy</b>				
Car Parking	-5,085	-4,844	241	Mainly related to income variances in off street parking and all Island parking permits
Floating Bridge	591	780	189	Variances related to operational issues
Harbours	86	32	-54	No significant variances forecast to date
Public Transport & Crossing Patrols	5,325	4,662	-663	Saving on concessionary fares
Highways PFI & Contract Management	15,358	15,302	-56	No significant variances forecast to date
Shanklin Lift	-29	-8	21	Shortfall in income
<b>Portfolio Total</b>	<b>16,246</b>	<b>15,924</b>	<b>-322</b>	
<b>Leader, Strategic Oversight &amp; External Partnerships</b>				
Civic Events	11	11	0	No variances forecast to date
Communications	473	471	-2	No significant variances forecast to date
CX -Misc	2,701	2,687	-14	No significant variances forecast to date
<b>Portfolio Total</b>	<b>3,185</b>	<b>3,169</b>	<b>-16</b>	
<b>Planning, Coastal Protection &amp; Flooding</b>				
Planning/Building Control	826	817	-9	Pressure forecast in planning income
Trees & Landscape	91	92	1	No significant variances forecast to date
Coastal Management	120	120	0	No variances forecast to date
<b>Portfolio Total</b>	<b>1,037</b>	<b>1,029</b>	<b>-8</b>	
<b>Regulatory Services, Community Protection ,Waste &amp; ICT</b>				
Emergency Planning	209	188	-21	No significant variances forecast to date
ICT	6,421	6,173	-248	Various savings related to staffing and Telecoms
Bereavement Services	-910	-898	12	No significant variances forecast to date
Registrar & Coroners	789	832	43	Various minor pressures forecast to date mainly post mortem fees
Regulatory Services	1,171	1,162	-9	No significant variances forecast to date
Waste Contract	4,204	4,184	-20	No significant variances forecast to date
<b>Portfolio Total</b>	<b>11,884</b>	<b>11,641</b>	<b>-243</b>	
<b>Forecast Total (before use of Contingency)</b>	<b>178,719</b>	<b>184,367</b>	<b>5,648</b>	
Covid Contingency - Leisure Income	0	-308	-308	Leisure Centre income - legacy impact of Covid funded from Covid Contingency
Covid Contingency - Adult Social Care	0	-2,118	-2,118	Adult Social Care - legacy impact of Covid funded from Covid Contingency
<b>Net Forecast Total</b>	<b>178,719</b>	<b>181,941</b>	<b>3,222</b>	<b>Forecast net overspend 1.8%</b>

## CAPITAL PROGRAMME FORECAST -QUARTER TWO 2023/24

	In year 23/24 only			Total Scheme (incl previous and future years if relevant)			Notes
	Budget £	Outturn £	Variance under/(over) £	Budget £	Forecast £	Variance under/(over) £	
<b>Adult Social Care, Housing, Public Health and Homelessness</b>							
Residential and Community Care equipment replacement programme	83,505	83,505	0	83,505	83,505	0	Forecast to spend fully
Gouldings	1,566,395	1,566,395	0	2,132,308	2,132,308	0	Refurbishment project which has recently commenced, majority of spend will be in 23/24 with retentions and possible minor works in 24/25
Adelaide	0	0	0	338,363	338,363	0	Any works will be programmed once the Gouldings has reopened and scope will depend on the final budget position of the Gouldings project
Carisbrooke House	54,918	54,918	0	475,000	475,000	0	£55k of ringfenced grant funding is available for any further adaptations or capital maintenance
Wightcare Digital switch over	100,910	100,910	0	500,000	500,000	0	Project due to complete in 23/24
Supported independent living	0	0	0	1,598,258	1,598,258	0	Approved budget 24/25 to develop supported independent living facilities for adults with learning disabilities. Funded from Better Care Fund.
Community Stores Equipment	198,258	198,258	0	198,258	198,258	0	Minor adaptations
Lease home obligations	1,124	1,124	0	14,000	14,000	0	Forecast to spend fully
St Lawrence water supply	37,558	0	37,558	101,964	64,406	37,558	No further information has been received from Southern Water so this remaining budget is forecast to be an underspend in 23/24 and will be utilised for the 24/25 budget setting
Howard House office accommodation	60,000	0	60,000	60,000	60,000	0	Project to provide office accommodation adjacent to Howard House expected to commence late 23/24 but forecast as slippage until contract is let
RSAP purchase of flats	103,618	103,618	0	779,736	779,736	0	Small amount of grant funded slippage which will support ongoing works completing in 23/24
Disabled Facilities Grants	1,794,931	1,794,931	0	1,794,931	1,794,931	0	Annual grant funded programme on target to be fully committed but some spend will slip into 24/25 as contracts are managed by householders
Housing Renewal and Well Being Grants	110,452	110,452	0	110,452	110,452	0	Annual grant funded programme on target to be fully committed but some spend will slip into 24/25 as contracts are managed by householders
Fuel Poverty grants	148,266	148,266	0	548,266	548,266	0	New scheme with budget profiled over 23/24 and 24/25 to offer grants to household in fuel poverty - no details as yet on launch of scheme so forecasting slippage
Community housing fund	248,186	248,186	0	1,567,252	1,567,252	0	Timing of spend depends on demand and delivery by self builders
Housing equity capital	0	0	0	1,315,000	1,315,000	0	Budget profiled in 24/25 until delivery programme agreed and then funding can be brought forward
Housing	1,150,000	0	1,150,000	39,150,000	39,150,000	0	Budget profiled over next 3 years but can be brought forward once delivery programme is agreed. Forecasting slippage of 23/24 allocation until delivery programme is confirmed
Brownfield Land Release Schemes	561,639	561,639	0	1,576,404	1,576,404	0	Grant funding to release brownfield sites including Thompson House
Revolving Housing Loans	0	0	0	2,400,000	2,400,000	0	Housing project profiled in 24/25 but can be bought forward
Medina Avenue	0	0	0	650,000	650,000	0	Housing project profiled in 24/25 but can be bought forward
Emergency Housing HMO	480,000	480,000	0	680,000	680,000	0	One property has been identified and is profiled for acquisition in 23/24 with the remaining budget profiled in 24/25
Refugee Housing	2,179,000	2,179,000	0	2,179,000	2,179,000	0	Grant funded scheme with match funding from borrowing. A number of properties have been profiled for acquisition in 23/24
Compulsory purchase orders	0	0	0	750,000	750,000	0	Budget available for any back to back purchase and resale
	<b>8,878,760</b>	<b>7,631,203</b>	<b>1,247,558</b>	<b>59,002,697</b>	<b>58,965,139</b>	<b>37,558</b>	
<b>Children's Services, Education and Lifelong Skills</b>							
Schools capital maintenance programme	3,840,781	3,840,781	0	3,840,781	3,840,781	0	Annual grant funded programme of capital maintenance works to schools
Priority schools building programme	267,304	267,304	0	25,422,049	25,422,049	0	Retention amounts on PSBP builds
Devolved formula capital	1,134,568	567,796	566,772	1,134,568	1,134,568	0	Grant funding passported to schools. 22/23 allocation was higher than usual so slippage is forecast
Beaulieu House	140,208	140,208	0	365,974	365,974	0	On going refurbishment works
East Cowes Family Centre	8,836	8,836	0	10,000	10,000	0	Grant funding
Family Hubs	55,330	55,330	0	55,330	55,330	0	Grant funding

## CAPITAL PROGRAMME FORECAST -QUARTER TWO 2023/24

	In year 23/24 only			Total Scheme (incl previous and future years if relevant)			Notes
	Budget £	Outturn £	Variance under/(over) £	Budget £	Forecast £	Variance under/(over) £	
Primary behaviour support	100,000	100,000	0	100,000	100,000	0	Grant funding
Foster carers adaptations	0	0	0	223,015	59,045	163,970	Underspend of £163k which will be utilised for the 24/25 budget setting
	<b>5,547,027</b>	<b>4,980,255</b>	<b>566,772</b>	<b>31,151,717</b>	<b>30,987,747</b>	<b>163,970</b>	
<b>Regulatory Services, Community Protection, Waste and ICT</b>							
New garden waste vehicle	0	0	0	350,000	350,000	0	New waste vehicle if required to meet additional demand, currently profiled in 24/25 but can be brought forward if required.
Waste contract capital payments	1,963,794	1,963,794	0	63,851,876	63,851,876	0	£1.3m contractual payment for replacement of plant and vehicles as well as slippage to fund final phases of Forest Road contract
Garden waste bins	67,858	67,858	0	67,858	67,858	0	Additional waste bins
ASB and community safety CCTV	249	249	0	3,000	3,000	0	Small amount of slippage to fund on going equipment purchases
Chapel refurbishment to replace seating, catafalque and other furnishings	98,309	98,309	0	98,309	98,309	0	New project programmed to commence in 2023/24 to replace chapel furnishings, currently out to tender.
Ryde Safer Street CCTV	4,133	4,133	0	42,306	42,306	0	Small amount of slippage to fund on going equipment purchases
Newport Safer Streets CCTV	30,837	30,837	0	30,837	30,837	0	New grant funded project
PSN Compliance	84,226	84,226	0	84,226	84,226	0	Annual programme of works required to maintain compliance
ICT rolling equipment replacement programme	1,078,827	1,078,827	0	1,078,827	1,078,827	0	On going replacement programme of mainly desktop equipment
Back up server/storage and firewall replacement	36,284	36,284	0	1,208,000	1,208,000	0	Small amount of slippage which will support ongoing works
Corporate applications update	50,804	50,804	0	50,804	50,804	0	Annual programme of replacement as required
Switches in data centre	318,000	318,000	0	798,400	798,400	0	Programme of works over next 5 years for replacement of hardware in data centre
Data Centre Infrastructure	89,000	89,000	0	661,750	661,750	0	Programme of works over next 5 years to replace key components of hardware
Cyber security back up solution	78,678	78,678	0	823,000	823,000	0	Capital element of wider, council funded project to ensure security of systems and information profiled across future years
	<b>3,901,000</b>	<b>3,901,000</b>	<b>0</b>	<b>69,149,193</b>	<b>69,149,193</b>	<b>0</b>	
<b>Planning, Coastal Protection and Flooding</b>							
Coastal defences	68,006	68,006	0	559,824	559,824	0	Programme of minor works to maintain sea defences in key locations
Ventnor Esplanade Urgent works EA scheme	3,500,000	3,500,000	0	32,000,000	32,000,000	0	Urgent works to Ventnor seawall reimbursed from EA which has commenced on site. The urgent works will be followed by further phase when agreement is reached by the EA.
EA Coastal schemes match funding	0	0	0	8,951,633	8,951,633	0	Match funding set aside for EA coastal defences schemes. Profiled into future years until EA have completed their assessments and we have confirmation that they go ahead.
Binstead Flood alleviation	0	0	0	170,000	170,000	0	Funding for flood alleviation works following Binstead flooding, working with EA to establish lead for project and timescales, currently profiled in 24/25 but can be bought forward
	<b>3,568,006</b>	<b>3,568,006</b>	<b>0</b>	<b>41,681,457</b>	<b>41,681,457</b>	<b>0</b>	
<b>Transport, Infrastructure, Highways PFI, and Transport Strategy</b>							
Newport Harbour Walls and Quayside	31,500	31,500	0	1,560,118	1,560,118	0	On going works to maintain harbour structures, design budget profiled for 23/24 with actual works profiled for 24/25
Active Travel - Mews Lane	127,562	127,562	0	617,167	617,167	0	Externally funded programme of works completing in 23/24
Active Travel - Scarrots lane	0	0	0	79,200	79,200	0	Active Travel funding announced for Scarrots Lane Project. We are going back to DFT with a redesign (the original bid was for £1.8m) so this has been reprofiled to spend in 24/25.



## CAPITAL PROGRAMME FORECAST -QUARTER TWO 2023/24

	In year 23/24 only			Total Scheme (incl previous and future years if relevant)			Notes
	Budget £	Outturn £	Variance under/(over) £	Budget £	Forecast £	Variance under/(over) £	
Active Travel Ryde Pedestrianisation	0	0	0	668,350	668,350	0	Active travel funding for Ryde - contract not yet awarded so an accurate profile of spend will be developed once this is completed
Public realm	118,297	118,297	0	118,297	118,297	0	Annual programme of works
Cowes The Cut	60,000	60,000	0	60,000	60,000	0	S106 funded project
Wootton Rec Multi-use path	0	0	0	0	0	0	S106 funded project
Shanklin Cliff Lift	0	0	0	170,000	170,000	0	Repainting of lift shaft and replacement of lower canopy currently profiled in 2024/25 but can be bought forward if work commences earlier
Highways Network Integrity Priority Works	1,604,300	500,254	1,104,047	1,604,300	1,604,300	0	Annual programme of works which will be dependent on Island Roads capacity to deliver. Slippage is therefore forecast until reprofiling is confirmed with service
Safety schemes - Small Brook junction	8,865	8,865	0	1,165,000	1,165,000	0	Project complete
Safety schemes - Forest Road Junction	59,393	59,393	0	318,000	318,000	0	Stage 2 of scheme in 24/25
Other safety schemes	196,274	2,738	193,536	492,800	492,800	0	Annual programme of works which will be dependent on Island Roads capacity to deliver. Slippage is therefore forecast until reprofiling is confirmed with service
Highways PFI additional street lighting	95,000	95,000	0	95,000	95,000	0	Programmed for delivery in 23/24
Newport junctions	1,553	1,553	0	9,612,535	9,612,535	0	Remaining grant funding profiled in 24/25 pending agreement on next priorities
Transforming Cities Fund - Ryde	4,911,318	4,911,318	0	10,462,364	10,462,364	0	On going programme at Ryde Pier/Station expected to complete in 23/24 with retentions paid 24/25
Highways PFI Capitalised Unitary Charge	766,310	766,310	0	766,310	766,310	0	Annual capital element of PFI unitary charge funded as part of the overall PFI contract
Car parking contactless/new machines	139,621	86,000	53,621	233,045	179,424	53,621	On going programme of renewal which has forecast an underspend of transport grant funding of around £53k expected to be utilised for next phase of new parking charges which form part of the 24/25 budget setting
Solent Transport Bike Share	111,780	111,780	0	335,340	335,340	0	New grant funding stream announced via Southampton City Council Solent Transport Partnership, expected to complete in 23/24
S3056 safety scheme	640,000	640,000	0	2,521,000	2,521,000	0	Grant funded scheme commencing 23/24 but on going
Advanced design	33,000	33,000	0	33,000	33,000	0	Active travel funding for advanced design profiled in 23/24
On street electric charging points	26,148	26,148	0	89,000	89,000	0	Grant funded scheme with claims made in retrospect
Local Electric Vehicle Infrastructure	0	0	0	1,625,000	1,625,000	0	Funding allocated to IOW, application due in November 23
FB6 spares	35,766	35,766	0	110,189	110,189	0	Small amount of transport grant funded slippage which has been committed to replacing stock of guidewheel bearings
FB6 chains	25,000	25,000	0	25,000	25,000	0	Approved budget for replacement chains in 24/25
	<b>8,991,686</b>	<b>7,640,483</b>	<b>1,351,203</b>	<b>32,761,015</b>	<b>32,707,394</b>	<b>53,621</b>	
<b>Economy, Regeneration, Culture and Leisure</b>							
BAE site innovation hub (Building 41)	14,698	67,416	-52,718	1,847,786	1,900,504	-52,718	Retention sums due in 23/24, checking on breakdown of overspend which may require adjusting with revenue funding
BAE sheds	108,561	108,561	0	569,610	569,610	0	Grant funded scheme
Branstone Farm	27,026	94,316	-67,290	5,044,740	5,112,030	-67,290	Retention sums in 2023/24, overspend is forecast but will depend on final assessment of shared costs with partners
Venture Quays Levelling up Fund	2,499,496	1,364,180	1,135,317	7,485,883	7,485,883	0	On going project of works to Columbine, Victoria Barracks and public realm currently forecast within budget. However tenders received for the Barracks refurbishment have come back over budget so we are currently investigating whether this can be managed within the funding envelope. Forecasting slippage until this is resolved
Nicolson Road	48,727	48,727	0	903,344	903,344	0	Remaining budget for further planning requirements

## CAPITAL PROGRAMME FORECAST -QUARTER TWO 2023/24

	In year 23/24 only			Total Scheme (incl previous and future years if relevant)			Notes
	Budget £	Outturn £	Variance under/(over) £	Budget £	Forecast £	Variance under/(over) £	
Heritage High Streets	115,550	115,550	0	991,442	991,442	0	Grant funded programme delivered in conjunction with Town councils and funding partners. We have profiled the majority of our match funding spend into 24/25 but this can be moved back once delivery timescales are clearer.
Other Regeneration Schemes	0	0	0	19,168,381	19,168,381	0	Other regeneration schemes not yet commenced, profiled in 24/25
East Cowes Landslip	16,388	0	16,388	113,991	113,991	0	Small amount of slippage which is being retained to support any next steps in the on going project. Forecasting as slippage until next steps agreed
Camp Hill Infrastructure	175,333	175,333	0	1,030,000	1,030,000	0	On going programme funded by grant
Changing Places	76,000	76,000	0	76,000	76,000	0	Approval obtained to slip grant funding
Shared prosperity Fund	12,908	12,908	0	12,908	12,908	0	Grant funding for Town Centres and High Streets
Queensgate MUGA	101,534	101,534	0	101,534	101,534	0	S106 funded project, works completed
Lord Louis Library Roof	386,843	386,843	0	387,404	387,404	0	Works completing shortly
New Cultural Centre	150,000	150,000	0	160,000	160,000	0	New match funding which may be required to pump prime &/or support a bid to the National Lottery Fund, profiled across 2 years until plan developed.
Ryde Cultural Venue (Shademakers)	50,000	50,000	0	1,969,458	1,969,458	0	New scheme to provide a new cultural centre in Ryde, majority of spend is profiled in 24/25 but will be adjusted once delivery is clearer following tender and contract award.
Whitegates Pontoon	0	0	0	85,000	85,000	0	New scheme to refurbish pontoons and handover to Cowes Harbour. Profiled in 24/25 until delivery dates are clear.
Cothey Bottom Roof	0	0	0	250,000	250,000	0	New scheme to complete works to roof, not yet tendered so reprofiled into 2024/25 until a contract is awarded
Appley Tower	0	0	0	40,000	40,000	0	New scheme to provide match funding for grant, profiled in 24/25 until delivery clear
Medina heat and power	84,969	15,295	69,674	140,551	70,877	69,674	Underspend which will be utilised as part of 24/25 budget setting
Sales and marketing	89,632	89,632	0	93,300	93,300	0	On going programme, pending planning
Sandown Town Hall	0	0	0	2,862,190	2,862,190	0	Grant funded scheme
Dino Isle match funding for grant	0	0	0	180,000	180,000	0	Match funding for grant
Branstone Farm Heat pumps	20,000	20,000	0	20,000	20,000	0	Funding to being heat pumps up to spec and obtain warranty
Browns clubhouse	90,871	90,871	0	90,871	90,871	0	Works to clubhouse as a result of a condition survey prior to grant of lease.
	<b>4,068,536</b>	<b>2,967,165</b>	<b>1,101,371</b>	<b>43,624,392</b>	<b>43,674,726</b>	<b>-50,334</b>	
<b>Finance, Climate Change and Biosphere</b>							
Rights of Way	197,711	197,711	0	197,711	197,711	0	Annual programme of works
England Coast Path	27,584	27,584	0	216,124	216,124	0	Grant funded programme
West Wight Greenway	80,558	80,558	0	496,479	496,479	0	Delivery is pending agreement with landowners as well as any required planning consents and capacity of suitable contractors
AONB Removing Barriers	1,788	1,788	0	56,181	56,181	0	Grant funded slippage which will be retained until we can establish if this needs to be repaid
Beach huts	0	0	0	201,130	201,130	0	Awaiting outcome of final negotiations
Downside Recreation ground drainage	12,085	12,085	0	90,000	90,000	0	Final phase of works in 23/24
Fleet vehicle replacement	489,316	489,316	0	489,316	489,316	0	Annual programme of fleet vehicle replacement
Electric vehicle charging points	65,000	0	65,000	125,000	125,000	0	Forecasting as slippage until contracts let
Strategic assets	180,518	180,518	0	180,518	180,518	0	Annual programme of works
County Hall Uninterruptable Power supply	42,001	0	42,001	231,072	231,072	0	Potential underspend being forecast as slippage until confirmed with service
County Hall Service room air con	249,388	51,760	197,628	250,000	250,000	0	Works have commenced but unclear as to final costs, forecasting uncommitted budget as slippage
County hall replacement windows	676,302	676,302	0	676,302	676,302	0	Replacement windows in old building to improve insulation and heat retention. Being delivered in conjunction with Salix decarbonisation programme so budget is in 23/24 until procurement and contract award

## CAPITAL PROGRAMME FORECAST -QUARTER TWO 2023/24

	In year 23/24 only			Total Scheme (incl previous and future years if relevant)			Notes
	Budget £	Outturn £	Variance under/(over) £	Budget £	Forecast £	Variance under/(over) £	
Salix Decarbonisation grant	321,381	321,381	0	3,654,939	3,654,939	0	On going grant funded decarbonisation of council buildings
County hall CCTV and security	17,500	0	17,500	17,500	17,500	0	Forecasting as slippage until contract let
	<b>2,361,131</b>	<b>2,039,002</b>	<b>322,128</b>	<b>6,882,271</b>	<b>6,882,271</b>	<b>0</b>	
<b>Total Programme</b>	<b>37,316,146</b>	<b>32,727,114</b>	<b>4,589,032</b>	<b>284,252,742</b>	<b>284,047,928</b>	<b>204,815</b>	

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## Cabinet Report

Date	<b>9 NOVEMBER 2023</b>
Title	<b>LOCAL COUNCIL TAX SUPPORT SCHEME 2024/25</b>
Report of	<b>CABINET MEMBER FOR CHILDRENS SERVICES, EDUCATION AND CORPORATE FUNCTIONS</b>

### EXECUTIVE SUMMARY

1. Each year the council is required to review its Council Tax Support (CTS) scheme in accordance with the requirements of the schedule 1A of the Local Government Finance Act 1992 and to either maintain the scheme or replace it.
2. Council Tax Support was introduced from 1 April 2013 when it replaced the central government funded council tax benefit regime. From its inception, the funding available to the council from government has reduced year on year.
3. As with the majority of authorities within England, the council has changed its scheme each year for a number of reasons including:
  - adjusting the level of support in line with the funding available from central government; and
  - to aid administration
4. In the current year the Council itself is experiencing very significant financial challenges as a consequence of:
  - the extraordinary levels of inflation which is substantially increasing the cost of delivering day to day council services
  - Increases in demand for council services in particular Adults and Children's social care
  - The ongoing costs and loss of income associated with the Covid-19 pandemic
  - Rising interest rates and its impact on the viability of capital schemes
5. Looking forward to next year (Financial Year 2024/25), existing financial pressures alongside continued inflationary and demand pressures are currently forecast to expose the Council to significant unfunded budget pressures which will need to be addressed in addition to the Council's £2m savings requirement.
6. It remains unclear the extent to which any Government support might be available for these extraordinary financial pressures through the Local Government Funding Settlement due to be announced in December 2023. The Government's 3 Year

Comprehensive Spending Review indicated that no further funding is available. Due to the substantial scale of the forecast unfunded financial pressures alongside the uncertainty of any additional Government funding, the Council is unable to consider any new policy initiative at this time that would increase the financial burden upon the Council.

7. This report details the proposed scheme and makes recommendation to members for the 2024/25 scheme effective from 1 April 2024.

## RECOMMENDATION

8. It is recommended:
  - That Cabinet recommends to Full Council adoption of the proposed scheme and make no changes to the maximum level of support for working age cases, meaning it remains at 70 per cent, allowing for minor changes to applicable amounts; and
  - That Cabinet recommends to Full Council that it continues the current exceptional hardship policy.

## BACKGROUND

9. The national Council Tax Benefit Scheme was abolished by central government on 31 March 2013. Under the national scheme claimants on very low incomes could get 100 per cent of their council tax paid. The government paid a grant in respect of the benefit allocation, which meant that there was no cost falling on the council.
10. Council Tax Support (CTS) was introduced by central government as a replacement for the Council Tax Benefit Scheme administered on behalf of the Department for Work and Pensions (DWP). As part of its introduction, the government, in transferring the responsibility to individual councils, set requirements, namely:
  - the duty to create a local scheme for working age applicants with billing authorities.
  - funding was initially reduced by the equivalent of ten per cent from the levels paid through benefit subsidy to authorities under the previous council tax benefit scheme; and
  - persons of pension age, although allowed to apply for council tax support, would be dealt with under regulations prescribed by central government and not the authorities' local scheme.
11. Since that time, funding for CTS has been amalgamated into the settlement funding assessment (SFA) for each local authority as determined by central government. The funding for Local Council Tax Support is not separately identifiable within the SFA and therefore has been exposed to cuts on the same basis. The implied cut in funding between 2013-14 and 2023-24 equates to £5.3m (49 per cent).
12. CTS is not actually paid to claimants but is instead shown as a discount on their council tax bill. This reduces the council tax base and so the cost is not expenditure as such, but instead a reduction in income raising ability.
13. Under the local scheme, the cost of CTS is expressed as a discount and results in a reduction in the council tax base. This has a financial impact on the Isle of Wight Council, as well as the Police and Crime Commissioner for Hampshire and the Isle of Wight, the Hampshire and Isle of Wight Fire and Rescue Service and local

preceptors. Funding for local town, parish and community council preceptors has been included with the Isle of Wight Council's funding, which is then apportioned and passed on to individual town, parish and community councils.

14. The current support scheme created by the council is divided into two schemes, with pension age applicants receiving support under the rules prescribed by central government, and the scheme for working age applicants being determined solely by the local authority.
15. Pensioners, subject to their income, can receive up to 100 per cent support towards their council tax. The council has no powers to change the level of support provided to pensioners and therefore any changes to the level of CTS can only be made to the working age scheme.
16. In 2013, the council broadly adopted the previous means tested council tax benefit scheme as the basis of awarding support. However, due to the reduction in funding, a number of changes have been made over the years to the working age scheme.
17. A CTS exceptional hardship fund was introduced during 2016/17 to recognise the potential impacts to some low-income households that might be faced with genuine hardship as a result of the local CTS 2016/17 scheme changes agreed by Full Council on 20 January 2016. This provision was reviewed again by Full Council on 22 February 2023 and continues to provide support for those in genuine hardship. This requires individual applications and takes into account individual circumstances including the claimant's income and essential outgoings.

#### CORPORATE PRIORITIES AND STRATEGIC CONTEXT

18. Each year the council is required to review its Council Tax Reduction Scheme in accordance with the requirements of Schedule 1A of the Local Government Finance Act 1992 and to either maintain the scheme or replace it. The Isle of Wight council tax reduction scheme is known as the Local Council Tax Support (LCTS) scheme.
19. In the Full Council meeting of 22 February 2023, it was agreed to increase the maximum level of support to 70 per cent from 65 per cent for working age cases from 1 April 2023.

#### ECONOMIC RECOVERY AND REDUCING POVERTY

20. The LCTS scheme assists those on low incomes with payment of their council tax liability, which includes households with children. In doing so, the scheme helps to reduce effects of poverty on these residents. Also, the exceptional hardship fund provides additional support to any households in receipt of LCTS and suffering hardship to receive extra assistance in paying their council tax.
21. The effects of recovery from the pandemic are still being seen, as well as the current cost of living crisis which is affecting residents across the island and particularly those in receipt in LCTS. Recovery from the economic situation may see more residents applying for LCTS for financial support which may increase the cost of the scheme further.
22. In November 2023, the Department for Work and Pensions (DWP) will begin to move existing legacy benefit claimants onto Universal Credit. Effects of this process could result in loss of benefits if residents do not claim within the required time frames. Equally, deductions may be taken from their Universal Credit awards for

overpayments of other benefits, causing financial difficulties. From April 2024, this migration of claimants will include those in receipt of Employment Support Allowance, many of whom are considered vulnerable members of society. There are currently 2665 claimants in receipt of Universal Credit and LCTS, however this will increase, and more claimants will begin to move from Band 1 of the scheme, providing the maximum level of support, into Bands 2 – 6 where their level of support may alter.

## IMPACT ON YOUNG PEOPLE AND FUTURE GENERATIONS

22. Any changes being brought about to the LCTS scheme could have financial impacts on any of those with young families claiming currently, or who may claim LCTS in the future. In addition, the income of a household affects children in those households, and this needs to be considered with any future changes to the scheme.

## RESPONDING TO CLIMATE CHANGE AND ENHANCING THE BIOSPHERE

23. The Local Council Tax Support scheme aligns with socio-economic factors including reduction in poverty, economic stability, and reduced inequalities as it provides financial support to those Island residents who are in receipt of the lowest incomes and assists them in paying their council tax. The scheme has an impact on Housing because it is helping residents to stay within their homes through providing financial support for their council tax bill each year.
24. Equally, the Exceptional Hardship Fund Policy further supports these factors by providing additional support to those in receipt of LCTS and who are experiencing exceptional financial hardship. Discretionary awards of this nature help these residents in reducing their poverty level.
25. For 2024/25, the council is proposing that the LCTS scheme remains the same as it is currently. Keeping this consistency will assist in alleviating poverty for these residents in the short-term as no reduction in support would be implemented.
26. A CSDIA has been completed in full for the proposed Local Council Tax Support scheme with the score visible below. As described above, there are positive outcomes for the socio-economic areas of No Poverty and Zero Hunger. The full rationale and scoring can be found at Appendix 6.



Socio-economic Outer Ring	Scores
No Poverty	4
Zero Hunger	4
Good health and wellbeing	3
Quality Education	3
Gender Equality	3
Clean Water and Sanitation	3
Affordable and clean energy	3
Decent work and economic growth	3
Industry, Innovation and Infrastructure	3
Reduced inequalities	3
Sustainable cities and communities	3
Responsible consumption and production	3
Climate Action	3
Life below water	3
Life on land	3
Peace, justice and strong institutions	3
Partnerships for the Goals	3

Environment Inner Ring	Scores
Transport	3
Energy	3
Housing	3
Environment	3
Offset	3
Adaptation	3



## CORPORATE AIMS

27. The Local Council Tax Support scheme needs to be considered in the context of the council's overall financial position, budget strategy and the ability to continue to deliver public services on a sustainable basis. It also needs to be consistent with, and balance this with the Corporate Plan priorities that seek to ensure the following:

- Ensuring that we listen to people. We will do so by holding consultations in which we will have a proper discussion with residents about issues.
- Keeping the council solvent and take all the measures we can to improve the financial position of the council.
- COVID 19 recovery will be integral to everything we do for residents and Island business.
- Provide greater support to those on low incomes, including through the local council tax support scheme.

## CONSULTATION AND ENGAGEMENT

28. A full and comprehensive consultation exercise was undertaken from 7 August to 2 October 2023 as follows

Stakeholders	Methodology
1. Existing claimants (both working age and pensionable age, approximately 10,800).	Individual postcards to inform of the LCTS potential changes worded: "If you receive Local Council Tax Support, new changes could affect you. The Isle of Wight Council is seeking your views on the amount we award in Local Council Tax Support. We are asking for your input to help shape the decision. You can let us know your views until Monday 2 October 2023 at: <a href="http://www.iow.gov.uk/LCTSconsultation">www.iow.gov.uk/LCTSconsultation</a> '  Online survey via questionnaire explaining proposals and likely impact. Paper survey if requested. Easy-read and large-print documents available.
2. Council taxpayers and service users generally	Online survey via questionnaire explaining proposals and likely impact. Paper survey if requested. Easy-read and large-print documents available.
3. Interested organisations and groups.	The Anti-Poverty Group partners were emailed detailing the consultation on two occasions to circulate and raise awareness with their customers.  People Matter provided with details of the consultation.  Age Friendly Group provided with details of the consultation.

	<p>Internal council services provided with details of the consultation.</p> <p>Email to all parish, town and community council clerks to raise awareness and seek their views.</p> <p>Letter sent to the police and crime commissioner seeking views.</p> <p>Letter sent to the Hampshire and the Isle of Wight Fire authority.</p> <p>A total of 201 responses to the consultation were received.</p>
<b><u>General Awareness</u></b>	
Provision of information and awareness raising of changes and proposals	<p><a href="http://www.iow.gov.uk">www.iow.gov.uk</a></p> <p>Press releases.</p> <p>Face to face communication at customer service points.</p> <p>The council's Facebook and Twitter sites.</p> <p>Information on the consultation page of <a href="http://www.iow.gov.uk">www.iow.gov.uk</a></p>

29. Details of the consultation response analysis are set out in Appendix 1. The consultation was responded to by 201 residents (which for validation purposes provides confidence in the outcome of the consultation) of whom 75 per cent stated they were currently receiving LCTS. Respondents were also given the opportunity to provide additional comments on the proposed scheme and any alternatives they wished to be considered, which are set out in Annex 1a.
30. The consultation sought views on the proposed scheme for 2024/25 to keep the scheme the same as it currently is. It also sought views on two alternatives to the proposed scheme:
- Alternative 1 – Increasing the maximum level of LCTS to 75 per cent
  - Alternative 2 – Decreasing the maximum level of LCTS to 65 per cent
31. The results from the consultation survey show that:
- Proposed scheme (keep the scheme the same as it is currently) – the most popular response was to agree with this
  - Alternative 1 (increase the maximum support to 75 per cent) – the most popular response was to agree with this
  - Alternative 2 (decrease the maximum support to 65 per cent) – the most popular response was to disagree with this
- The full details of the consultation analysis are set out in Appendix 1 and Annex 1a.
32. Annex 1b provides a summary of the responses received from town, parish and community councils in terms of their views on the proposed LCTS scheme. There were ten responses received from the town, parish and community councils with the

majority of these agreeing with the proposed scheme to keep the maximum level of support at 70 per cent.

33. Annex 1c provides the responses received from the Hampshire and Isle of Wight Fire and Rescue Authority and the Police & Crime Commissioner for Hampshire & Isle of Wight.
34. There remains provision through the Exceptional Hardship Fund which takes into account individual circumstances, including the claimants' income and essential outgoings for a claimant to demonstrate that they require an exceptional hardship award as a result of 'genuine hardship'. This discretionary assistance can be applied for by a claimant to help with any shortfall between their LCTS and council tax liability in accordance with the policy's intentions. This is a potential mitigation action if considered appropriate.
35. The equality impact assessment completed during 2023 has been updated following the consultation exercise and this is set out in Appendix 2 to this report. The equality impact assessment is based on the proposed scheme for 2024/25, and also considers the impacts of the alternative options as detailed in the consultation.
36. The government has determined that under the new CTS scheme arrangements that there can be no reduction for council tax support to pensioners, so the consulted options relate solely to working age claimants.
37. Within the assessment of LCTS, there will remain several sources of income or benefits that are either fully disregarded or have a specific level of disregard applied to them in determining the level of income that is used within the calculation of LCTS. The disregards from certain incomes received were consulted on in previous years and assist those who are disabled, have families and are working to meet some of their household costs.

### COUNCIL TAX SUPPORT SCHEME CONSULTATION PROPOSALS

38. The consultation for 2024/25 considered a proposed scheme as well as two alternatives to this. The financial implications of these for the Council are listed below:

	<u>AMOUNT</u>	<u>COST/SAVING TO THE SCHEME</u>
Proposed scheme: To keep the scheme the same as it currently is (maximum level of support = 70 per cent)	£0	N/A
Alternative 1: To increase the maximum level of support to 75 per cent	£366,469	Cost
Alternative 2: To decrease the maximum level of support to 65 per cent	£366,469	Saving

### FINANCIAL / BUDGET IMPLICATIONS

39. In addition to the wider considerations in the report such as the outcome of the consultation, the impact on claimants and the equality impact assessment, the overall financial position of the council needs to be taken into account.

40. The SFA funding towards CTS during 2023/24 is estimated at £5.5 million, compared with the cost to the council of the scheme at £8.9 million. This means there is currently a funding gap of £3.4 million.
41. The projected outturn cost of LCTS for 2023/24 was £11.04 million at the beginning of the financial year. This represents the overall reduction in council tax by way of council tax support given under the current scheme and reduces the council tax income to the Isle of Wight Council, Police & Crime Commissioner, Fire & Rescue Authority and town, parish and community councils.
42. At 22 September 2023, the actual expenditure of LCTS was at £10.7 million, of which the council's share is £8.61 million, net of the share of cost attributable to the Police & Crime Commissioner, Fire & Rescue Authority and town, parish and community councils. This is due to both a reduction in caseload, the changes to the working age scheme since 2013 and the increases in council tax, as below.

	Average number of claimants 2015/16	Average number of claimants 2018/19	Average number of claimants 2021/22	Average number of claimants 2022/23	Cost of support 2015/16 £M	Cost of support 2018/19 £M	Cost of support 2021/22 £M	Cost of support 2022/23 £M
Pensioner	6,341	5,385	4,842	4,671	£5.93	£5.99	£6.16	£6.11
Working age	6,995	5,356	5,433	5,276	£5.65	£4.05	£4.14	£4.10
Totals	13,336	10,741	10,275	9,947	£11.6	£10.0	£10.3	£10.2

43. A breakdown of the current CTS cost as at 22 September 2023 is shown below:

	<b>Pension age</b>	<b>Working age</b>	<b>Total</b>
<b>No. of claimants</b>	4,632	5,034	9,666
<b>Cost</b>	£6.3 million	£4.4 million	£10.7 million

44. It can be seen from the above tables that the total number of claimants and spend has been slowly decreasing since 2018, which has been managed through reductions of LCTS to ensure the cost of the scheme remains constant. However, changes to the scheme over the past years to reduce the level of support given the overall financial pressures, has meant that more claimants are struggling to pay their remaining council tax liabilities.
45. At the end of 2022/23, the LCTS caseload dropped below 10,000 claimants for the first time, and it has continued to slowly decrease further during the current financial year. However, this may change as more claimants are moved to Universal Credit from existing legacy benefits over the next couple of years in the DWP's migration process.
46. The current scheme increased the maximum level of support in 2023/24 and requires all working age claimants to pay a minimum of 30 per cent of their council tax with a view to provide more support to LCTS claimants who are experiencing financial difficulty.
47. The council has implemented increases in the total amount of council tax payable each year for the last few years. Where the maximum level of support has mainly

decreased, and the level of council tax has increased, this has also contributed to the difficulties faced by LCTS claimants in paying their council tax.

## LEGAL IMPLICATIONS

48. The council will need to set a lawful and balanced budget and council tax level for 2024/25 at the Full Council meeting on 28 February 2024.
49. The Local Government Finance Act 1992 (as amended) stipulates that for each financial year, each billing authority must consider whether to revise its scheme, or to replace it with another scheme. The authority must make any revision to its scheme no later than 11 March in the financial year preceding that for which the revision or replacement scheme is to have effect.
50. In finally deciding what form LCTS should take, the council will need to take into account the equality impact assessment of the options, what mitigating actions can be taken to reduce the impact, the results of the consultation exercise, the wider budget position, and the potential impact on council taxpayers and users of council services.
51. There must be proper consideration of the impact of the proposals on relevant groups and Full Council members are required to have read the equality impact assessment to enable them to have due regard to the public sector equality duty before making a decision.
52. CTS schemes are dealt with under 13A of the Local Government and Finance Act 1992 and was added by section 10 of the Local Government and Finance Act 2012 so that, in respect of dwellings in England, a person's liability to pay council tax is reduced in accordance with the billing authority's LCTS. Liability may be reduced "to such an extent as the billing authority thinks fit". Billing authorities can apply a reduction in particular cases or by determining a class of case. Liability for council tax can be reduced to nil.
53. The framework within which billing authorities must devise their council tax reduction schemes is contained in section 13A of the Local Government Act 1992 (as amended).

## EQUALITY AND DIVERSITY

54. The council has to comply with section 149 of the Equality Act 2010. This provides that decision makers must have due regard to the elimination of discrimination, victimisation and harassment, advancing equalities, and fostering good relations between different groups (race, disability, gender, age, sexual orientation, gender reassignment, religion/belief, pregnancy and maternity, and marriage/civil partnership). An equality impact assessment has been completed in respect of relevant proposals as part of the decision-making process to enable members to take into account and if necessary, mitigate the impacts as part of the decision-making process.
55. The equality impact assessment for the proposed Local Council Tax Support scheme is attached at Appendix 2 to this report and is required to have been read by Full Council members before making any decision on the scheme.

56. The equality impact assessment at Appendix 2 shows that with the proposed scheme for this year, there is no negative or positive impact on any particular groups of claimants, as the proposal seeks to remain the same as the current scheme.
57. Furthermore, the council has already introduced an exceptional hardship scheme since 2016 and allows any claimant to apply for additional support up to the full level of their council tax and will continue to provide mitigating actions to those deemed to be in genuine hardship and requiring additional support above the LCTS scheme provision.

## OPTIONS

58. In relation to all options, the Council must have due regard to the Council's current financial position which currently forecasts significant unfunded budget pressures in order to continue to deliver "steady state" services in addition to the need to identify £2m of approved budget savings for 2024/25 and rising to £6m by 2026/27. In this context, the Council must consider the rationality of any decision it approves in relation to both financial management and continued delivery of council services.
59. There are three options to consider as detailed below:

OPTION 1 – To adopt the proposed scheme and keep the maximum level of support the same as it currently is for working-age claimants in 2024/25, allowing for minor adjustments to applicable amounts.

OPTION 2 – To adopt an alternative scheme, which could be to alter the maximum amount of support provided for working-age claimants in 2024/25, to either 65 per cent or 75 per cent.

OPTION 3 – To continue the current exceptional hardship policy.

## RISK MANAGEMENT

60. The financial risks relate to the uncertainty of future growth in cases and eligibility and the potential impact on council tax collection rates, with additional pressures due to the cost-of-living crisis and migration to Universal Credit from an increase in caseload and spend. The projected level of support with estimated collection rates will be included within the council tax base calculations in determining the total of council tax income for 2024/25.
61. The total council tax collection amount as of September 2023 has increased from this time last year due to the rise in the council tax base, however, on a percentage recovery compared to this time last year, collection has reduced by 1.17 per cent. This comparison includes the sum paid to council tax accounts for the energy rebate scheme in 2022. Adjusting for these energy payments, like for like collection has actually reduced by 0.6 per cent from this time last year. The council tax base continues to increase, meaning there is more to collect and therefore a like for like comparison to previous years is not reflected on the same tax base.

62. The assumption is that overall ultimate collection levels will remain broadly the same of the additional council tax to be collected from working age claimants impacted. This is uncertain but considered prudent.
63. As at May 2023, the retrospective debt for LCTS cases going back to 2013 equated to £2.52 million with collection continuing for prior years. From analysis, the highest amount of debt outstanding is from those on a passported benefit (Income Support, Jobseekers Allowance and Employment and Support Allowance). Twenty-five per cent of these claims have at least one liability order awaiting payment for debt outstanding on council tax accounts. Fifteen per cent of all working-age LCTS cases have at least one liability order awarded for unpaid debt. Therefore, further reductions in support may create additional debt to ultimately collect or write off.
64. Adopting a scheme which incorporates an increase in the maximum level of support provided through LCTS (as detailed in Alternative 1 of the consultation) will pose a financial risk to the council in trying to balance the budget.
65. Adopting a scheme which incorporates a decrease in the maximum level of support provided through LCTS (as detailed in Alternative 2 of the consultation) may pose a financial risk to those residents on the lowest incomes in society.
66. With the level of debt, which is increasing on LCTS cases, the current analysis provides that residents in receipt of LCTS are struggling to pay the current levels of council tax, and therefore the proposed scheme provides some stability by not decreasing the level of support provided.
67. In the council's budget approved in February 2023, there is a forecast revenue budget gap of £6 million for the three-year period between 2024/25 and 2026/27. It is anticipated that the impact of the Covid-19 pandemic will continue to be felt in the medium term and that there will be ongoing impacts on care services, some sources of income, and both council tax and business rates receipts. This, alongside high inflation rates, will also present a significant challenge for trying to balance the budget.
68. Any risk in collection rates is minimised and mitigated in part by the exceptional hardship fund which is available to assist any claimants suffering from severe hardship and is available for LCTS customers to apply for help and support in assisting to pay shortfalls in their council tax liability. Over the course of the past two years there has been an increase in the number of requests for exceptional hardship fund assistance.

## EVALUATION

69. Each year the council must undertake a review of the LCTS scheme for working age applicants, to reflect the funding available to support the scheme, as well as the flexibility to design the scheme according to need.
70. Since the LCTS scheme commenced in 2013, the level of debt has slowly been increasing as the level of support has been reduced. As LCTS claimants are struggling to pay the residual level of council tax after support has been awarded, the proposed scheme (subject to affordability) has been put forward to maintain the level of support to LCTS claimants at 70 per cent.

71. The proposed scheme would in effect mean the continuation of the existing scheme, which acknowledges the Council's current overall financial position as well as provides some stability to claimants.
72. To support claimants, the council introduced an exceptional hardship scheme in 2016 which allows any claimant to apply for additional support up to the full level of their council tax liability and would continue to provide additional support above the LCTS scheme provision to those deemed to be in genuine hardship. This scheme is offered to claimants and published widely to offer help and support.

#### APPENDICES ATTACHED

- Appendix 1: Summary of responses to consultation.
  - Annex 1a: Additional written text responses to the consultation.
  - Annex 1b: Comments received from town, parish and community councils to the consultation.
  - Annex 1c: Comments received from the police and fire authority.
- Appendix 2: Equality impact assessment council tax support scheme.
- Appendix 3: Examples of impact on claimants.
- Appendix 4: Draft local scheme policy based on proposed scheme.
- Appendix 5: Draft exceptional hardship fund policy
- Appendix 6: CSDIA Rationale

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CHRIS WARD  
*Director of Finance and s151 Officer*

CLLR JONATHAN BACON  
*Cabinet Member for Children's Services,  
Education and Corporate Functions*



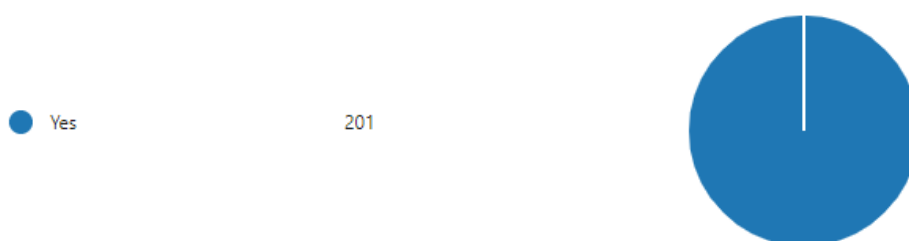
## Results from the IWC Local Council Tax Support Scheme Consultation 2024/25

The above consultation was undertaken between 7 August 2023 and 2 October 2023. On completion, a total of 201 responses had been received. The charts below detail the responses received for each question asked of the participants.

### **Question 1: I have read the background information about the Local Council Tax Support scheme.**

201 respondents (100%) indicated that they had read the background information about the Local Council Tax Support scheme, which equates to 100% of participants.

1. I have read the background information about the Local Council Tax Support scheme?

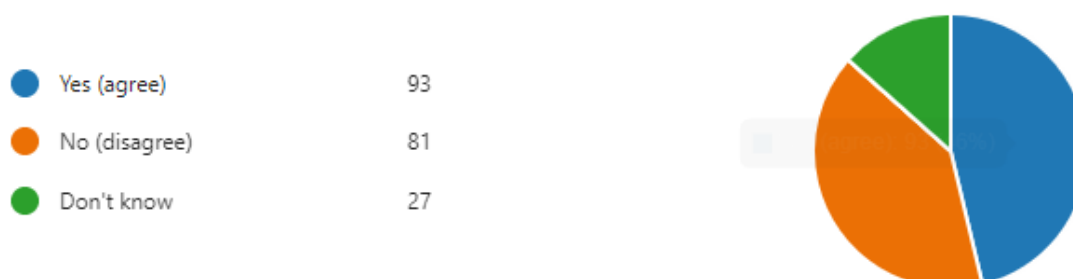


### **Question 2: Do you agree with the proposed scheme?**

There was a total of 201 responses to this question.

Of these, 93 participants (46%) indicated that they agreed with the proposed scheme. 81 participants (40%) did not agree with this option and 27 (13%) of participants responded that they were unsure whether they agree.

2. Do you agree with the proposed scheme?



**Question 3: Do you agree with increasing the maximum level of LCTS to 75 per cent?**

There was a total of 201 responses to this question.

Of these, 104 participants (52%) indicated that they agreed with increasing the maximum level of support as detailed in Alternative 1 in the consultation. 75 participants (37%) stated that they did not agree with Alternative 1, and 22 participants (11%) responded that they were unsure whether they agree or disagree.

3. Do you agree with increasing the maximum level of support to 75 per cent?



**Question 4 : Do you agree with reducing the maximum level of LCTS to 65 per cent?**

There was a total of 201 responses to this question.

Of these, 33 participants (16%) indicated that they agreed with Alternative 2 - to decrease the maximum level of support to 65 per cent. 151 participants (75%) stated that they did not agree with Alternative 2 and 17 participants (8%) responded that they were unsure whether they agree or disagree.

4. Do you agree with reducing the maximum level of LCTS to 65 per cent?

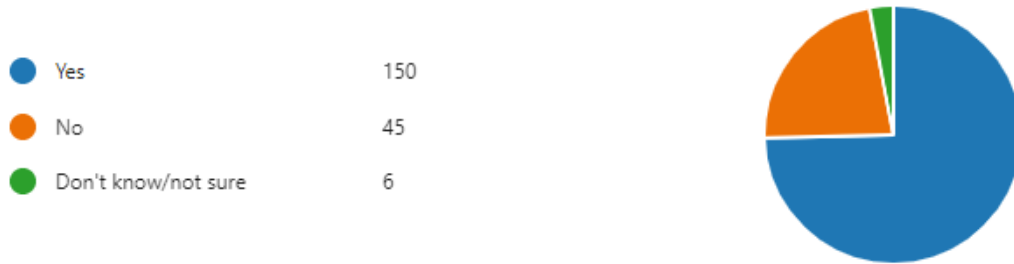


**Question 7: Are you, or someone in your household, getting Local Council Tax Support at this time?**

There was a total of 201 responses to this question.

Of these, 150 participants (75%) indicated that they are in receipt of Local Council Tax Support at the time of the consultation while 45 participants (22%) answered that they were not. 6 participants (3%) did not know whether they are getting Local Council Tax Support at this time.

7. Are you, or someone in your household, getting Local Council Tax Support at this time?



**Question 8: If the maximum level of Local Council Tax Support was increased to 75 per cent, do you feel this would make your council tax payments more affordable?**

There were 150 responses to this question because it was only asked to those participants who answered that they do currently receive Local Council Tax Support. Of these, 102 (68%) answered 'Yes', 11 (7%) answered 'No' and 37 (25%) answered that they were not sure if it would make their council tax payments more affordable.

8. If the maximum level of Local Council Tax Support was increased to 75 per cent, do you feel this would make your council tax payments more affordable?



## ANNEX 1a

### Comments from the open-ended questions on the consultation.

**Question 5: If you disagree with the proposed scheme and/or the alternatives detailed above, please use the space below if you would like the council to consider any other options (please state).**

1	Stop the scheme and make them all pay
2	I only realised that the council tax band payments vary quite drastically from place to place on the island. It seems I could pay £200 a month for a 4/5 bedroom house in ventnor but only £30 a month if I lived in new church or wroxall. This seems a strange system and probably one which benefits people with large rural houses, who tend to be more well off. If you taxed more consistently on size of properties accross the island then wouldn't this create more money which could then be used to help the people that can't afford to pay their council tax?
3	Stop disregarding any form of income such as carers allowance/disability - they expect to be treated equally, so include all their income, as you do with able bodied people, who don't get allowances
4	Why is it 30%, 70% or nothing? This should be calculated based on income, essential expenditure and savings/lack of and a discount of an appropriate % applied between 0-100% as appropriate. Not everyone fits neatly in the boxes and not everyone is in the same situation every month however alot of people are struggling during this cost of living crisis.
5	In my 60s, poor health, no sickness benefits, work part-time now because of health, if CT is increased I will have to drop 1 hour (s)at work to get max CT benefit
6	50% SHOULD BE THE MAXIMUM RELIEF GIVEN. ALL OTHERS WHO ARE NOT ENTITLED TO ANY RELIEF WOULD END UP PAYING MORE SHOULD A HIGHER
7	Double council tax for second plus home owners and multiples of those who own holiday lets. General demographic of increasing ageing population will not change, it will continue to drain council funds. Those who have more property should pay more.
8	I am already struggling to pay my bills as it is, lowering or keeping the support where it is is untenable.
9	Discounts for people who live in areas without public street lighting  100% discount for Foster Carers as many other councils have offered.
10	Please consider an uplift in LCTS for the poorest. There's no point in charging what people can't afford to pay and then having expensive court costs to get the money. The total level used to be 100%.
11	I believe to keep the scheme the same
12	Create a minimum level of weekly benefit, such as £5 and don't pay out anything under this. Any entitlement under £5/week is not going to be much use so could save the council some money? Or increase the non-dependent deduction.. £2 a week again doesn't affect much and if someone does have a non-dependent in their house they would be expecting more than £2 a week keep towards bills

13	it needs to be increased as it stands cost of living rising and incomes out of step with this this could be one way of releavng some of the financial pressure
14	Putting it to 65 i think is totally wrong, it means more people that are on disability benefit will suffer even more. However, people that have children i think they should pay, why should they not just because they have children, they decided to have them! Us disabled people didn't choose to become disabled, well i didnt and yet we have to suffer! It's wrong!
15	With general costs increasing at an alarming rate, many households on the Island are struggling to pay bills. Young families rarely earn the kind of wages one would expect to get on the mainland. The elderly who don't own property, are hit the hardest by these changes. Those like myself, who receive benefits, including pension credit, will suffer most of all. It's another worry to absorb. If you want to raise local Council taxes, I suggest raising them from those people who own holiday homes, (often left empty out of season), or those with second properties. Another way to raise your income is to stop paying obscene wages and pensions to senior councillors and managers. And stop wasting money by repairing roads properly.
16	I feel that we don't receive enough LCTS. We struggle to afford our council tax with the high cost of private rents.
17	Its just so confusing, some single claimants live in private rented accommodation which as well as having more bedrooms than required, it also goes over the LHA, to be honest most appropriate sized private accommodation goes over the LHA. Housing benefit advise to speak to Housing needs when claiming DHP, but there is no where to move on to, even more so in social housing. I just dread the bills coming in.
18	It is unfair to demand those on benefits, whether due to unemployment or ill health/disability to pay ANY percentage of Council Tax. This is a huge and unaffordable finanacial burden on those struggling to survive on already megre benefit payments, especially as those living in Private Rented Housing are also having to pay massive amounts of "shortfall" rent as you have refused to increase housing benefit in years... In fact, housing benefit for a 2 bedroom property has risen by around £10 A MONTH in 13 years, whereas rents have almost DOUBLED in the past 2-3 years. Once again you have shown yourselves to be out of touch, callous and uncaring about the poorest section of the population, instead pandering to the richest. Why not make those that own holiday homes that are ocupied just a few days of the year pick up the bill and charge them a surcharge of 300% or more. of their bill.
19	increase in support to the same level as the increase in coucil tax, the status quo.
20	Disabled persons need more help with the costs of all bills, every penny I can receive to help with council tax is a god send. Please increase to 75%.
21	The poorest in society face a massive increase in costs and either a freeze or a real terms cut in government assistance. Families are going to food banks to survive. Disabled people cannot afford to pay for care, heating, food, or essential repairs to equipment. Funds are already cut to the bone so reducing council tax support may well result in homelessness or failure to pay anything. A rise in support (75%) for chronically/ terminally ill and disabled people, poorer pensioners and families with school age children would help those on or below the poverty line keep their heads above water. The council may also like to look at helping NHS workers and teaching staff to retain essential workers in the caring professions.
22	The scheme and both it's alternatives do not help a single person experiencing the same cost of living issues as everyone else

23	Reducing the amount of support in this cost of living crisis will add to my debts. It is hard to feed myself now with out thinking about this support being reduced.
24	Those in receipt of maximum support and no income should pay nothing at all such as Bournemouth Council
25	Keep it as it is. You waste enough money every year as it is.
26	At present I think the maximum should be available to claimant's depending on their income. The less of an income the higher the LCTS. I say this because I'm a single person who is just about to be unable to work due to illness and my council tax is still a lot to find each month. So a higher reduction would be gratefully received.
27	Disabled people should not have to pay any council tax at all. Isle of Wight roads and pavements are mostly unusable by wheelchair users and in a lot of places just plain dangerous.
28	Nothing to comment on this occasion
29	Hard enough to find the money. Council tax is the biggest bill often after mortgage/rent.
30	i would like to see it raised as some people i know get very little
31	Families on minimum incomes such as none working carers etc already struggle to pay the none assites council.tax payments with the increased cost of living this is forcing more and more into debt and use of foodbanks to survive
32	you would have more money if yo stop wasting it on things the island dose not need
33	It seems wholly unfair/unbalanced when clearly there is a huge difference in income & financial situations. Definitely needs to be a calculation on individual circumstances, which seems to me to be the case with the option offering a 75% discount.
34	See 6 below. Clearly this is about saving the LA money. The current scheme is simple and fair - based on income. Council tax support has already been cut within this scheme. It shouldn't be cut any further because recipients need it.
35	Any reduction in council tax is welcome. We used to pay nothing, now we pay £70.00 a month.
36	Given the increases in all areas financially for those eligible for LCTS I think an increase to 75% is completely justified as a bare minimum.
37	The Scheme as it stands at the moment is fair though I get the Council need to try and offset less Govt money via helping those most in need. I am.just about keeping my head above the water by cutting back on food and seeing what is affordable each week. I am unable to work through disability and poor health so I can't supplement my benefit income.
38	I would like to see the re instatement of the poll tax.
39	I think it should be 75% as the cost of living crisis has hit everyone especially the ones on benefits.My care has doubled in price this year
40	It is hard enough now to make ends meet so a decrease will make things a lot harder any increase would be great.
41	Given the increase in food, heating and fuel, claimants could be pushed into serious debt, ot choice ofCT or bills that aren't statutory. This would impact negatively on both ends of the spectrum, with debts increasing all round, and the council's costs of recovering debt. Seems very harsh not to support very vulnerable people, when a great deal of support has already gone.
42	Given the situation we are all in at the moment regarding the cost of living, I think a little more help is required. The main reason is because of rocketing household

	energy and grocery costs. Personally, I have had to cut back on shopping and energy use significantly as I cannot afford it easily. Help from any area is greatly welcomed and appreciated. I wish there was more I could do to help myself but my situation makes that nearly impossible...
43	Can you increase the council tax by a reasonable percentage thereby receiving extra revenue from those who can afford it and still help the lowest income people?
44	"we remain committed to providing the maximum level of support for those with the lowest income": No, you don't; that would be 100%.
45	Running a basic cost/benefit analysis on a 5% change, either up or down, would show that it is not cost effective to make any change. To make LCTS align with real-world variables, you would need to increase it by 20%. Also, the presentation of the data is not simple to understand, even though you state it is. What is 'passported'? The presentation of graphics is an overload.
46	SHOULD BE 100% SAME AS MOST COUNTIES
47	reducing the amount could have a detrimental affect on low income households
48	I think if you actually brought in a scheme for second home owners over here i.e. doubling their council tax rates or if the second home owners donot occupy the homes themselves for more than twice a year again their rates should be doubled But if they rent the properties out thus giving more peopla a chance to rent normally then they pay the normal rates this way you would be getting more revenue in either way
49	It seems you are taking away money from the most valuable people in society
50	Sadly, our MP is not able to obtain fair government finance for our little island. If the only way to increase our income is by taking more ukrainians for £10,500 each, then we must cut services and council tax support to avoid that situation. They have high expectations and will be costing a lot more when the £10,500 runs out.
51	<p>I am 69 Years old and receive some council tax and housing benefit support. I have worked most of my life but have needed help with my disabled son at times. I am looking a the situation with the tax payers in mind and also the claimants. When I was working I was often much poorer than other single mothers who relied on benefits.</p> <p>It would be better not to make any changes now. It would bring complicated adjustments to many peoples finely balanced finances. The admin costs to implement a council tax support change and the admin cost the DWP to adjust other benefits would also be costly.</p> <p>With the cost of war in Ukraine and the cost of living crisis I don't think we can afford to make council tax changes now.</p> <p>I would not want to make travelling to school more difficult for children but if school buses could be used in place of taxis, in some areas, perhaps that would reduce some of the costs.</p> <p>If Mr Seely was able to break away from supporting Ukrainian families he could perhaps use his political power to represent out little island in Westminster and get a better deal for islanders.</p> <p>Last Winter I cried many times because I was so cold. I could not afford to put the gas heating on nor heat any water. I could not afford the gas standing charge but I</p>

	<p>had to pay it. I know of other people who have suffered too.</p> <p>On balance I believe the council tax support should remain as it is and some cuts to services have to be considered.</p> <p>I hope my comments help.</p>
52	fair to leave at 70%
53	<p>People on disability benefits like I am need maximum council tax support. The government's support has nowhere near covered the cost of living problem for us, especially those of us who have to use more energy consumption due to our disabilities, or end up spending more on food because we can't go to the supermarket and our food delivery seems to always have food that go bad more quickly. Please support people with disabilities with the maximum council tax help.</p>
54	<p>In the current economic climate, keeping the scheme as it is does not seem fair to those of us on the lowest incomes. It will simply mean there will be more money to find from an ever decreasing pot of income, even for those of us in work. The council needs to understand the significant financial hardships already being experienced by working families on the island, and increase the support available. To do nothing and keep things the same will only result in the council spending excess funds on council tax recovery and debt schemes, which will cost the council more.</p>
55	<p>This consultation would be much easier to decide if the council had given a breakdown of what services could be expected to cease operating in favour of additional LCTS. LCTS is important to prevent homelessness especially amongst private tenants. To reduce the support available will inevitably cause people to default thus incurring court costs to yourselves for recovery of such sums. You are the council, you set the council tax rates and you frequently make mistakes (billing deceased occupants for an entire care home etc); you could be the ultimate support for claimants in need but all too often fail to meet the needs of your constituents. Without the necessary data nobody is fully informed and thus can not make an informed choice in the consultation provided. Each response is null and void since we are unaware of the benefits and disadvantages I.e what services will need to be closed / reduced.</p>
56	The proposed scheme is fair.
57	<p>Fast moving world events are changing our lives and priorities on a daily basis. The rule book of our rights to services must be rewritten, we all need to accept more responsibilities for our families, neighbours and ourselves. Most people who do not receive council tax support are unable to pay more to subsidise those who do not receive council tax support. We do not want our council to become bankrupt like Birmingham and many other councils that are almost bankrupt.</p>
58	<p>The scheme should be left as it is. It is complicated as it is .</p> <p>It is already very hard to understand how the calculations work and the council does not explain them well. Adding more forms to fill is too difficult .</p>
59	<p>Rent and rate allowances unfair to those clawing their way up..working 60 hour weeks 2 or 3 jobs then penalised by welfare state for it. Some claimants full welfare u iversal credit, top up cost of living, free prescriptions, pip that seems discounted and housing benefits come to more than I'm earning after my rent. Unfair system for working islanders.</p>
60	I will be worse off due to my disability and allowances.
61	I have always been more than happy with what I receive



62	at my time of life at 72 years old and a younger partner plus a 8 year old son any help we get is a bonus nowadays because of the age difference we struggle to fit into any categories. My partner is my full time carer and works 12 hrs a week so if I have understood what I have read the second option seems good
63	The bills are too high due to oaps. Why should the young with kids go hungry?

**Question 6: If you have any further comments to make regarding the LCTS scheme that you haven't had opportunity to raise elsewhere, please use the space below.**

1	Everyone is struggling in the cost of living crisis, yet there is no support for those who are not eligible for benefits.
2	The councils priority should be to reduce its debt and balance its budget before giving handouts and reduced council tax.
3	cut the bloated adult care services, cut the support to immigrants, cut the free taxis for SEND kids and make the parents pay, cut the spongers charter for alcoholics, junkies and other freeloaders.
4	At the moment I am just on the edge of the 70% reduction. This means that I qualify for it one month then don't the next month (because I got paid maybe £10 extra due to hours worked) either way I am in the same dire financial situation and £10 either way does not make any difference at all to me. This has resulted in me having to apply for reductions every couple of months to have it reassessed. Reductions should be calculated by looking at the bigger picture of my finances or have a larger margin for qualifying. This current situation causes me undue stress and wastes council time and resources constantly reassessing.
5	The banding of properties was introduced in 1993 so way out of date.
6	Reduce the level of additional disability disregard as all disability benefits are already full disregarded and appears to have been used to ease the impact on the scheme change from PIP passports to maximum support back in 2021
7	I personally the Council Tax Charge should be alot cheaper! Im on benefits and i think people that has a disability benefit shouldnt have to pay Council Tax. People who have children should be charged as they decided to wanting children, why should the government pay for them! disabled people dont decide they want to be disabled well i didnt but we cannot help it, i was born with my condition so i have it in my blood, ive had it from the day i was born and you want to charge me stupid amounts of money a year for council tax its a joke. why should mums have it easy when there are elderly people and disabled people that are struggling, elderly people should get it free as they have worked all there life.
8	I think it can be difficult for people who are borderline and income fluctuates. It can be a complicated process to keep updating council as then takes a long time to return to getting financial support.
9	I would support an increase over and above the increase in council tax, in light of the cost os living crisis. But understand this may be difficult in the current financial climate.
10	We have a significant number of holiday homes here because of the beauty of the area. These homes are not occupied most of the time so the owners do not contribute to the local economy in the same way that permanent residents do. I speak not of landlords making homes available to renters, but of affluent Londoners who come down for Cowes week and disappear for the rest of the year, leaving the

	house empty. These home owners can afford to pay more and should contribute to the island as by leaving a property uninhabited for most of the year, they are denying a permanent resident the chance of a reasonably priced home and forcing the council to permit building on greenfield sites. To pay for the increase in support for those most in need, I suggest a rise in council tax for second home owners who do not have a permanent tenant in situ.
11	I am a disabled pensioner, and my partner is my carer. He does not work as he is my full-time carer. Because he is younger than me, I had to claim Universal Credit, rather than Pension Credit, when I received my State Pension, as the government changed the rules. Consequently, we have missed out on receiving full Housing Benefit and full Council Tax Benefit - which we were previously receiving when I was claiming Income-Related ESA. We currently have to find £68.65 towards our monthly rent, and £91 a month for Council Tax. This is a lot of money to find. We would therefore welcome an increase in the percentage of LCTS. I note that you say Pensioners will not be affected by any changes, but I often wonder if I am classed as a "proper" pensioner, because I have had to claim Universal Credit, which is a Working Age Benefit. Indeed, I have previously been asked by Council Tax Benefit staff - why are you claiming Universal Credit, when you're a pensioner? With the two amounts detailed above, that's almost £160 per month we have to find - plus we also lose out on the extra amount of benefit that is paid with Pension Credit. I have raised this rather unfair system with our MP, Mr. Seely, but he just passed my concerns to the DWP, who basically said that's the rule now. Many pensioners must be losing out because of this - how many pensioner couples are exactly the same age? One is always going to be younger than the other. So to sum up, personally, we would welcome an increase to the LCTS scheme - and for all pensioners, disabled people and carers. The cost of living crisis is very bad for everyone, but particularly for people in those categories. Maybe the Council could have an extra level of LCTS for pensioners who have had to claim Universal Credit, because one of the couple is younger than the other? If it weren't for that, we would have been able to claim Pension Credit as a couple, so basically, I'm being penalised for having a younger partner. I hope you will give this some thought. Thank you.
12	Being a person with Disabilities the current levels of support are most welcome under my circumstances.
13	I am struggling to pay all my bills. Once paid I have a little amount for food shopping. If the discount percentage stays the same or goes down, I feel, I will find it hard to find money for food. For myself, the option putting the discount up to 75% would be better for me in my circumstance. I pay all the usual bills, but, because of my disabilities I also have the extra payment of a carer and cleaner.
14	I did not expect to get a reduction in my council tax when I got attendance allowance
15	I am extremely dubious about these survey's. They cost the tax payer a lot of money and we know they are effectively window dressing to allow authorities to do what they want to do anyway.
16	We rent in the private sector and the Local Housing Allowance has also changed and been reduced over the years, the current allowance figures do not come even close to the increase in rents. Our landlady could get an additional £350.00 a month if she chose to do so, every anniversary of our lease causes huge anxiety as to what she is going to do, any big increase and we are homeless. Why have the allowances not gone up??
17	I personally find it really difficult to understand how it's calculated and why I get so many council tax bills, my payments change so much that it becomes very difficult

	to budget our finances. It would be easier to overpay & get a rebate the following year, I just find it hard when a bill comes in one month for example for £70 per month, then the next time it goes up to £150 per month, it's a lot of difference. We are very grateful for the support because it does really help.
18	Relatively new to all this having been bereaved, made redundant & reached state pension age in past 2 years. I'm struggling with Cost of Living & can only get minimal help with LCTS. I receive state pension & a very small private widows pension which brings me into approx £22pw over threshold to receive Pension Credit. As a consequence of having worked all our lives and husband being thrifty to leave me a small pension it transpires I am actually worse off than almost anyone I know in similar circumstances. As I cannot receive Pension Credit I cannot access the peripheral benefits tied into the scheme. I am therefore worse off than these friends and have less discounts meaning far less hard cash to live off than the people who apparently 'need help'. This situation needs to be rectified as we tried to save for our retirement but are being penalised in a manner 'lazier people' aren't. LCTS needs to be increased for low/ish single pensioners to balance haves with have nots.
19	I don't think householders should bear the brunt of local services. Youths and children should contribute.
20	I think that the present proposed scheme is the right amount of support for people on the Island.
21	As I say every time you consult on this, if the DWP thought I could live on less they'd *give* me less. PS I'm very grateful that my LCTS went up from 65% to 70%. PPS I'd be perfectly happy if waste/recycling were collected only 1ce/month, since it takes me at least 2 months to fill either of my wheelie bins.
22	I know just what a difference having council tax help has made to my situation and I greatly appreciate this
23	LCTS Scheme must be raised by 20% to have any non-negative effect on Island communities and it's people. Anything less would be an insult to common sense and decency. Island Homefinders website state there is a massive shortage of social housing on the Island and we all know, or should know, that there is a massive shortage of acceptable private homes for rent. Council Tax is a tax on an Islanders home, regardless of what type of home they have or their situation. The sliding scale of disproportionality needs to be accessed. Change the bands. Say the Islands most valuable home is 4.7 million, the average value is 0.3 million, and the lowest value home (excluding car garages and parking areas) is 0.06 million. The most valuable is 7833% more than the lowest. This unreal massive difference needs to be aligned and also property values need to be accessed every 3 months to keep the scheme fair, reasonable and If one wishes to live in a 4.7 million pound home, that is fine as long as the tax on the home (not the people) is 7833% more than the tax on the 0.06 million pound home. If it's a holiday home then the Council Tax charge should be 3 times the normal charge. If the holiday home owner says that is not realistic, simply suggest the idea of a holiday home is not realistic, when it does not support the county, city, town, village or hamlet it sits with.
24	WHEN UNIVERSAL CREDIT RISES SHOULD NOT HAVE TO PAY MORE COUNCIL TAX
25	Increase council tax for second home owners. If you are privileged enough to be able to afford a second home, you can afford the council tax. Don't penalise the poor.

26	The 70% discount has always been set at a perfect level of appreciated assistance with my financial situation and my life's circumstances. I see no reason to increase or decrease this percentage.
27	The scheme itself as it runs at the moment is actually really difficult to keep track of for families who receive support based on in-work benefits. I get a new bill every other month, as my universal credit can be a few pounds different each month. Rather than the scheme taking an overall view and actually speaking to me, the council simply deduct 'extra' from the next council tax payment, it seems almost as a 'just in case' payment, worrying that my income may suddenly have increased dramatically. If they actually just called, spoke to me, and bothered to find out the details, I wouldn't be faced with absolute hardship every few months when suddenly, an extra £60 is taken out of my account. And then inevitably, come the end of the financial year, I suddenly don't have any more council tax to pay, or have a deduction from my next years bill, because I have been overpaying (not by choice). Please, your staff and the scheme need to be looking at the bigger picture and actually talking to claimants. Nobody I know wants to be in the situations we are right now, I certainly never expected to be working but still have a son effectively in poverty. Stop making claimants feel like they're actually the lowest of the low. It isn't nice, and it doesn't provide respect for the council or it's staff.
28	As a claimant I'm very grateful for the LCTS available to me. I can not comprehend why as a council you would apply further financial pressure to your constituents, you can choose to keep council tax rates the same and not increase them further. As a local authority it is your duty to meet the needs of your constituents, you already do not have enough council homes and now your potential actions could threaten those privately renting. Please reconsider this proposal.
29	Benefit recipients received a 10.1% increase this year where the working household possibly did not. I feel that it is the working households that are now worse off and not those who are benefit dependent.
30	The council needs to reduce costs by cutting or reducing services. Ring fence schools and mental health services for children who are struggling to make sense of the alarming images on our TV screens and what they learn from school friends.  Increase revenue by promoting tourism, we happily share our mainland with the world, our island can be promoted as the last little bit of England which will attract visitors of all nationalities, including English.
31	Benefits went up 10%. Most iow wages did not. Looking at disposable income such as we have, we are being affected worse than those on tax free holistic benefit. Unfair system for working poor. Safety net I agree with, those that can work should. I'm 60 n can't afford not too.
32	I believe it is essential to make savings in this area.
33	To Team Leader  Thankyou for your letter asking for my input which is very courteous of you. I am always grateful for any help you give me and in these harsh economic times every penny matters. I believe you will come to a fair decision on what to award in the coming financial year. As I do not have any grounding in economics I couldn't possibly advise you on what to award. As you have many things to consider in your I.O.W budget. Thankyou again for your letter.
34	The cost of living is hard enough without people who are entitled to LCTS having to pay more. People are having to use foodbanks more and more, utility and food costs continue to rise and mortgage payments are extremely difficult to meet.

	Therefore, with so many people worrying about how they are going to continue to survive from day to day let alone week to week or every month, it would be extremely unfair and completely wrong to decrease the level of LCTS by any amount.
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# ANNEX 1b

## Town, Parish and Community Council responses to Local Council Tax Support Consultation 2024/25

Town, Parish and Community Council	Comments
East Cowes Town Council	East Cowes Town Council discussed the options put forward by the IW Council for the following years Council Tax Reduction Scheme. The Council agreed that with the current cost of living crisis that they should support the maximum level being raised to 75%. Resolved: To support the maximum level of 75%
Northwood Parish Council	Northwood PC considered the Council Tax Reduction Scheme Consultation at their meeting last night and had just the following comment to make: <u>THAT supporting working families on very low incomes should be a priority.</u>
Nettlestone and Seaview Parish Council	Nettlestone and Seaview Parish Council has indicated its agreement with the IWC's proposed scheme.
Shanklin Town Council	At last Thursday's Town Council meeting Members considered the above consultation document. and agreed that Alternative 1 - Increasing the maximum level of LCTS to 75 per cent was their preferred option.
Newport and Carisbrooke Community Council	It was unanimously decided amongst members that Newport and Carisbrooke Community Council support the proposed scheme, <b>for the scheme to stay the same as it is currently, with the level of support remaining at 70 per cent.</b> However, it was also noted that although members would like to see an increase in the level of support, this would be at the detriment of other important services which the Isle of

Wight Council currently provides, therefore members feel that the proposed scheme is currently the appropriate compromise. It would be aspirational to see the level of support increase in future years, when financially able to do so.

Chale Parish Council

Chale Parish Council met last evening and discussed the proposal. They agree that it should remain the same.

Chillerton and Gatcombe Parish Council

In response to the IWC's request for feedback, a discussion took place about the Scheme. It was agreed that support should not be lessened in straightened economic times but concern was expressed that if additional support was provided it would only be funded by making service cuts elsewhere. Consequently the Parish Council's view was that support should stay 'about the same'. But that in future it would be useful to have information provided by IWC about where any increased funding would, potentially, come from in order that decision making be better informed.

Fishbourne Parish Council

Fishbourne PC considered the IWC's Council Tax Reduction Scheme at their meeting last night and support the proposal for the scheme to stay the same as its currently with the maximum level of support remaining at 70%.

Wootton Bridge Parish Council

The Parish council agreed last night that they would like to comment on the scheme by saying they would like it to stay the same and remain at 70%.

# ANNEX 1C

## **Hampshire and Isle of Wight Fire and Rescue Authority**

Thank you for consulting Hampshire and Isle of Wight Fire and Rescue Authority about proposed changes to the council tax reduction scheme for the Isle of Wight.

The focus of the consultation is on what the maximum support level (in percentage terms) should be for working age claimants. The consultation proposes either keeping it the same (at 70%), reducing it by 5% or increasing it by 5%.

We believe that Isle of Wight Council, as the authority responsible for running the scheme, will best know the circumstances of existing recipients. This should guide the design of the scheme, so without holding this detailed data we do not wish to comment on exactly where the threshold should be set. We believe that a good scheme should though follow two general principles. Firstly, support should be prioritised for the most vulnerable. Secondly, the cost of the scheme needs to be carefully managed, as it reduces the amount of council tax income received to fund vital fire and rescue services.

Your letter also requests views on the volatility of the council tax base and council tax yield in future years. Our views on this remain the same as in previous years. Funding stability is important for the fire authority, in order to help maintain a consistent level of service. The authority accordingly prefers the council tax base to be managed in a way which reduces volatility. Our budget plans also assume that there will be growth to the council tax base each year due to factors such as new housing developments. Funding pressures and grant constraints means that council tax is an extremely important source of funding for fire and rescue service





Wendy Perera  
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By email: [wendy.perera@iow.gov.uk](mailto:wendy.perera@iow.gov.uk)

14 September 2023

Dear Mrs Perera

**Re: Council Tax Reduction Scheme Consultation**

Thank you for your letter dated 7 August 2023. I am fully aware that it is ultimately a matter for the Isle of Wight Council to make the final decision on council tax reduction and that the Council is well placed to understand the competing arguments for each of the options.

I have considered the options that are presented from the viewpoint of my position as Police and Crime Commissioner. The information provided leads me to support maintaining the current level of council tax reduction support at 70%, as proposed in your letter.

Yours sincerely,

**Donna Jones**  
Police and Crime Commissioner for Hampshire & Isle of Wight

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**Isle of Wight Council  
Second Stage Equality Impact Assessment  
Council Tax Reduction Scheme 2024/25**

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## The Council Tax Reduction Scheme 2024/25

### The Aims, Objectives and Expected Outcomes:

1. Council Tax Reduction (CTR) was introduced by central government in April 2013 as a replacement for the Council Tax Benefit scheme administered on behalf of the Department for Work and Pensions (DWP). As part of its introduction, the government in transferring the responsibility to individual councils set the requirements namely:
  - the duty to create a local scheme for **Working Age** applicants to billing authorities;
  - funding was initially reduced by the equivalent of ten per cent from the levels paid through benefit subsidy to authorities under the previous Council Tax Benefit scheme; and
  - persons of **Pension Age**, although allowed to apply for Council Tax Reduction, would be dealt with under regulations prescribed by central government and not the authority's local scheme.
2. The current support scheme created by the council is divided into two schemes, with pension age applicants receiving support under the rules prescribed by central government, and the scheme for working age applicants being determined solely by the Council.
3. Pensioners, subject to their income, can receive up to 100 per cent support towards their council tax. The Council has no powers to change the level of support provided to pensioners and therefore any changes to the level of CTR can only be made to the working age scheme.
4. When CTR was introduced in 2013, the Council broadly adopted the previous means tested Council Tax Benefit scheme as the basis of awarding support. However, due to the reduction in funding, a number of changes have been made over the years to the working age scheme. These are as follows:

### Changes made from 1 April 2013 (from the original Council Tax Benefit scheme)

5. A decision was made to reduce maximum entitlement for working age non-vulnerable claimants to 80 per cent of their council tax liability. The reduction in support was deferred for one year as central government offered additional payments if councils limited their reduction and maintained a scheme that didn't reduce maximum entitlement to less than 91.5 per cent.
6. To safeguard those applicants, their partner, or disabled dependent child who were deemed working age 'vulnerable', the CTR scheme provided the same level of assistance as the previous Council Tax Benefit Scheme (100 per cent).
7. The Second Adult Rebate scheme for working age was removed, this provided a level of discount based on the income and circumstances of any 'second adult' (not the applicant or partner).

## **Changes made from 1 April 2014.**

8. From 1 April 2014, CTR was restricted to a maximum of 80 per cent entitlement for working age. Vulnerable applicants continued to be granted protection at 100 per cent on a 'blanket' policy.

## **Changes made from 1 April 2016**

9. From 1 April 2016, the Family Premium was removed, and backdating limited to one calendar month in line with the national changes to the Housing Benefit scheme. The family premium of £17.45 was previously awarded to households with children within the calculation of CTR and was withdrawn from Housing Benefit from May 2016. This change was approved to bring CTR in line with Housing Benefit regulations.
10. The blanket protection for certain claimants was removed and replaced by an exceptional hardship fund which gives a tailored approach to those cases suffering exceptional hardship. A blanket protection was previously provided to those working age claimants, their partners or dependent children who received certain (disability) benefits to a maximum of 100 per cent of their council tax liability applied. The introduction of a targeted protection scheme (Exceptional Hardship Fund) rather than a blanket protection was to take into account individual circumstances, including the claimant's income and essential outgoings.
11. For self-employed applicants, the minimum income floor was introduced into the scheme. This sets a minimum level of income that is used in the calculation of CTR for certain cases where they have been in business for more than 12 months. These changes align with the approach taken in Universal Credit.
12. The capital limit was reduced from £16,000 to £6,000. The maximum level of capital a claimant could own before they no longer qualified for CTR was previously £16,000, and this was reduced to £6,000 in 2016.

## **Changes made from 1 April 2017**

13. From 1 April 2017, the following changes were made to align CTR with changes made to housing benefit namely:
  - The reduction in the period for which a person can be absent from Great Britain and still receive CTR from thirteen weeks to four weeks. A change which was introduced in housing benefit which excluded a person from housing benefit if they were out of the country for 4 weeks or more. This change was approved to bring CTR in line with Housing Benefit regulations;
  - From the 1 April 2017 new Employment Support Allowance (ESA) claimants who go into the work-related activity group will not receive additional monies in their ESA. This component was £29.05 per week in the calculation. This change was approved to bring CTR in line with Housing Benefit regulations;

- To limit the number of dependent children within the calculation of CTR to a maximum of two for any new children born on or after 1 April 2017 This change was approved to bring CTR in line with Housing Benefit regulations; and
- To remove entitlement to the Severe Disability Premium in line with changes made to housing benefit where another person is paid Universal Credit (Carers Element). This change was approved to bring CTR in line with Housing Benefit regulations.

### **Changes made from 1 April 2018**

14. From 1 April 2018, further changes were made to the CTR scheme to provide additional funding to the council, namely:
- reducing the maximum entitlement for working age claimants to 70 per cent of their council tax liability;
  - restricting Council Tax Reduction to a maximum Band C valuation - this affects all applicants whose dwellings have a band D or higher; and
  - disregarding the new Bereavement Support Payments in line with changes made to Housing Benefit.
15. The working age scheme for 2018/19 required all working age applicants to pay a minimum of 30 per cent of their council tax (a maximum level of CTR of 70 per cent) and CTR was limited to a maximum of band C for council tax valuation purposes. Any applicants living in premises which have a council tax band of D, E, F, G or H have their entitlement calculated on band C levels.

### **Changes made from 1<sup>st</sup> April 2019**

16. Minor changes were made to the scheme with effect from 1<sup>st</sup> April 2019 namely:
- To disregard the new Infected Blood Scheme payments in line with changes made by government to the housing benefit scheme rules. (Five payment schemes have provided financial support to people infected with HIV and/or hepatitis C as a result of contaminated National Health Service blood or blood products). These schemes are run by: The Eileen Trust, The Macfarlane Trust, MFET Ltd, The Skipton Fund and The Caxton Foundation. Payments from these schemes have been fully disregarded in housing benefit and this has been reflected in CTR using the Exceptional Hardship Fund policy.
  - Any applicants receiving the new Infected Blood Scheme Payments will be given additional support, if required, through the exceptional hardship facility that already exists within the Council Tax Reduction.

### **Changes made from 1<sup>st</sup> April 2020**

17. During 2019, management was tasked to develop options for an alternative council tax reduction banded scheme for consideration and implementation with effect from 1 April 2020 to reduce the administrative burden placed on the council as a result of the introduction of Universal Credit.

18. The introduction of Universal Credit within the area has, as experienced in all other areas, brought a number of significant challenges to both the administration of Council Tax Reduction and also the collection of Council Tax generally. All sites within full-service areas have experienced the following:
- The reluctance of Universal Credit claimants to make a prompt claim for Council Tax Reduction leading to loss of entitlement;
  - A high number of changes to Universal Credit cases are received from the Department for Work and Pensions requiring a change to Council Tax Reduction entitlement. On average 40% of Universal Credit claimants have between eight and twelve changes in entitlement per annum. These changes result in amendments to Council Tax liability, the re-calculation of instalments, delays and the demonstrable loss in collection; and
  - The increased costs of administration through multiple changes with significant additional staff and staff time being needed.
19. In view of these problems a new working age scheme was introduced from 2020/21. The approach has been to fundamentally redesign the scheme to address all of the issues with the earlier schemes.
20. The new scheme replaced the traditional means-tested scheme with a simple income grid model as shown below:

Band	Level of CTR	Couple with no children	Couple with children	Single parent with two or more children	Single parent with one child	Single person	
1	70%	<b>in receipt of a disability benefit</b>					
2	70%	<b>in receipt of a passported benefit</b>					
3	70%	£0.00 - £115.00	£0.00 - £250.00	£0.00 - £210.00	£0.00 - £140.00	£0.00 - £75.00	
4	60%	£115.01 - £165.00	£250.01 - £300.00	£210.01 - £260.00	£140.01 - £190.00	£75.01 - £125.00	
5	40%	£165.01 - £215.00	£300.01 - £350.00	£260.01 - £310.00	£190.01 - £240.00	£125.01 - £175.00	
6	20%	£215.01 - £265.00	£350.01 - £400.00	£310.01 - £360.00	£240.01 - £290.00	£175.01 - £225.00	

21. The main principles of the 2020/21 scheme were as follows:



- a. The highest level of discount was set at a maximum level of liability (70%) and all current applicants that are in receipt of a 'passport benefit' such as Income Support, Jobseeker's Allowance (Income Based) and Employment and Support Allowance (Income Related) receive maximum discount;
- b. The maximum discount (70%) also applied to applicants that are in receipt of a 'disability benefit' such as Disability Living Allowance or Personal Independence Payments receive maximum discount;
- c. The payment of CTR was to be limited to Council Tax Band C level. This means any applicants living in premises which have a council tax band of D, E, F, G or H have their entitlement calculated on band C levels;
- d. All other discount levels were based on the applicant's (and partner's, where they have one) net income;
- e. The scheme allowed for variation in household size with the levels of income per band increasing where an applicant has a partner, and / or dependants;
- f. Where an applicant had non-dependants living with them, a standard deduction of £2 per week was made;
- g. To encourage work, a standard £25 per week disregard is provided against all earnings for all applicant types;
- h. Disability benefits such as Disability Living Allowance and Personal Independence Allowance continue to be disregarded and, in addition, the Support Component of Employment and Support Allowance and Carer's Allowance is also be disregarded, again providing additional protection with the scheme;
- i. Child benefit and Child Maintenance are disregarded;
- j. The total disregard on war pensions and war disablement pensions continues;
- k. The capital limit under the scheme remained at £6,000 and there is no calculation of tariff or 'assumed' income from any capital held: and
- l. The approach to for Self Employed applicants and directors has been maintained with the use of a minimum income floor.

21. The simplicity of the scheme addressed the problems with the changes caused by Universal Credit and is not so reactive to constant changes in circumstance.

### **Exceptional Hardship Fund**

22. In changing to the income based scheme, the Council was mindful that some applicants may lose or have a reduced entitlement to CTR. With that in mind, the scheme also has provisions which assisted applicants facing exceptional hardship. Where any applicant is likely to experience exceptional hardship, they are encouraged to apply for an exceptional hardship payment.

23. The Council considers all applications for exceptional hardship on an individual basis, taking into account available income and essential outgoings. Where appropriate further support is given to the applicant.

## Changes made from 2021/22

24. From 1<sup>st</sup> April 2021 the Council decided that a number of changes needed to be made to the 2020/21 scheme. The changes, which are outlined below, were principally designed to make further savings for the Council to assist with meeting the deficit and also to adjust the scheme to be fairer to those applicants on the lowest income.
25. The changes made for the 2021/22 scheme were as follows:
- (i) Increasing the minimum payment required from working age applicants with changes to the discount levels available;
  - (ii) Removing the automatic maximum discount for persons with a disability;
  - (iii) Disregarding the housing element for all applicants in receipt of Universal Credit; and
26. This scheme from 2021 reduced the maximum level of discount to 65% with corresponding reductions in the lower discount bands as follows:

		HOUSEHOLD				
Band	Level of CTR	Couple with children	Couple with no children	Single parent with two or more children	Single parent with one child	Single person
2	65%	in receipt of a passported benefit				
3	65%	£0.00 - £255.00	£0.00 - £120.00	£0.00 - £215.00	£0.00 - £145.00	£0.00 - £75.00
4	55%	£255.01 - £305.00	£120.01 - £170.00	£215.01 - £265.00	£145.01 - £195.00	£75.01 - £125.00
5	35%	£305.01 - £355.00	£170.01 - £220.00	£265.01 - £315.00	£195.01 - £245.00	£125.01 - £175.00
6	15%	£355.01 - £405.00	£220.01 - £270.00	£315.01 - £365.00	£245.01 - £295.00	£175.01 - £225.00
7	0%	£405.01 +	£270.01 +	£365.01 +	£295.01 +	£225.01 +

27. For the 2021/22 scheme, the Council maintained the exceptional hardship fund which is still available to all applicants.

## Changes made from 2022/23

28. For the 2022/23 scheme, the Council made **no** further changes to the scheme and the 2021/22 scheme was carried forward in full, with discounts being provided as follows:

		HOUSEHOLD				
Band	Level of CTR	Couple with children	Couple with no children	Single parent with two or more children	Single parent with one child	Single person
2	65%	in receipt of a passported benefit				
3	65%	£0.00 - £255.00	£0.00 - £120.00	£0.00 - £215.00	£0.00 - £145.00	£0.00 - £75.00
4	55%	£255.01 - £305.00	£120.01 - £170.00	£215.01 - £265.00	£145.01 - £195.00	£75.01 - £125.00
5	35%	£305.01 - £355.00	£170.01 - £220.00	£265.01 - £315.00	£195.01 - £245.00	£125.01 - £175.00
6	15%	£355.01 - £405.00	£220.01 - £270.00	£315.01 - £365.00	£245.01 - £295.00	£175.01 - £225.00
7	0%	£405.01 +	£270.01 +	£365.01 +	£295.01 +	£225.01 +

### Changes made from 2023/24

29. For 2023/24, the Council made the following changes:

- Increased the maximum level of support from 65 per cent to 70 per cent;
- Added a local welfare payment disregard to mirror Housing Benefit regulations; and
- Where Central Government increases the amount of any welfare benefit payments due to a crisis or as an emergency provision, the Council reserves the right to disregard any increase as thought necessary to protect the entitlement of any Council Tax Reduction

30. The levels and discounts for 2023/24 were as follows:

Band	Level of LCTS	Couple with children	Couple with no children	Single parent with one child	Single parent with two or more children	Single person
1	70%	Passport benefit	Passport benefit	Passport benefit	Passport benefit	Passport benefit
2	70%	£0.00 - £290.00	£0.00 - £135.00	£0.00 - £165.00	£0.00 - £245.00	£0.00 - £85.00
3	60%	£290.01 - £340.00	£135.01 - £185.00	£165.01 - £215.00	£245.01 - £295.00	£85.01 - £135.00
4	40%	£340.01 - £390.00	£185.01 - £235.00	£215.01 - £265.00	£295.01 - £345.00	£135.01 - £185.00
5	20%	£390.01 - £440.00	£235.01 - £285.00	£265.01 - £315.00	£345.01 - £395.00	£185.01 - £235.00
6	0%	£440.01+	£285.01+	£315.01+	£395.01+	£235.01+

## **Proposed Changes from 2024/25**

31. The proposed options for change for 2024/24 are all based around the maximum level of support available for working age applicants as follows:
- (a) increase the maximum level of support to 75%;
  - (b) reduce the maximum level of support to 65%;
  - (c) leave the current level of support at 70%

## **Scope of the Equality Impact Assessment**

32. This Equality Impact Assessment is designed to examine any potential effects of any proposed scheme changes. Changing the scheme for 2024/25 will affect working age applicants only. The Council Tax Reduction scheme for pensioners is prescribed by Central Government and cannot be amended by local authorities.

## **Consultation**

33. The Council has undertaken a full consultation with both Major Preceptors and the public. The full results of the public consultation are included with Appendix 1 and the response from the Major Preceptors is included within Appendix 2. Appendix 3 includes responses from local preceptors who, although it is not statutory to consult with them, the Council felt it was important to obtain their views.

## **Action and Improvement Plan**

35. An action and improvement plan is included within Appendix 4.

## **Recommendations**

36. The recommendations for the 2024/25 Council Tax Reduction scheme are shown within Appendix 5.

**Appendix 1**  
**Consultation Responses - Public**

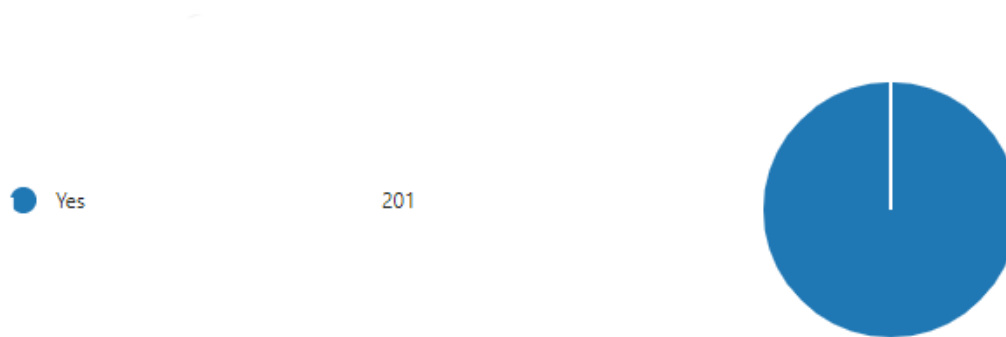
### Results from the IWC Local Council Tax Support Scheme Consultation 2024/25

The above consultation was undertaken between 7 August 2023 and 2 October 2023. On completion, a total of 201 responses had been received. The charts below detail the responses received for each question asked of the participants.

#### I have read the background information about the Local Council Tax Support scheme.

201 respondents (100%) indicated that they had read the background information about the Local Council Tax Support scheme, which equates to 100% of participants.

#### 1. I have read the background information about the Local Council Tax Support scheme?

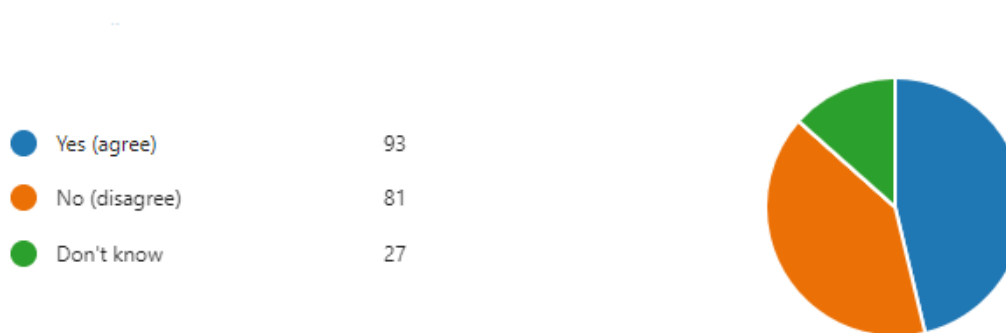


#### Question 2: Do you agree with the proposed scheme?

There was a total of 201 responses to this question.

Of these, 93 participants (46%) indicated that they agreed with the proposed scheme. 81 participants (40%) did not agree with this option and 27 (13%) of participants responded that they were unsure whether they agree.

#### 2. Do you agree with the proposed scheme?

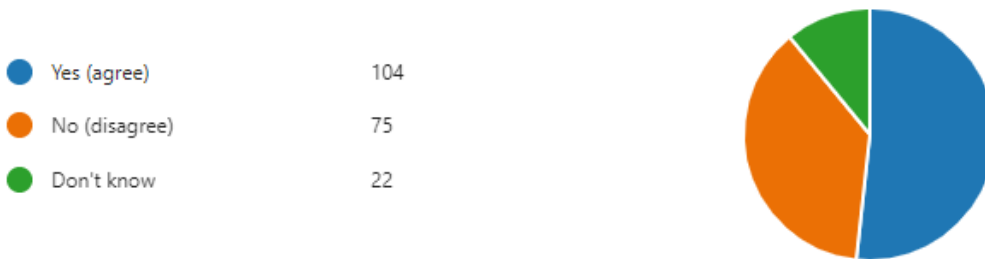


**Question 3: Do you agree with increasing the maximum level of LCTS to 75 per cent?**

There was a total of 201 responses to this question.

Of these, 104 participants (52%) indicated that they agreed with increasing the maximum level of support as detailed in Alternative 1 in the consultation. 75 participants (37%) stated that they did not agree with Alternative 1, and 22 participants (11%) responded that they were unsure whether they agree or disagree.

3. Do you agree with increasing the maximum level of support to 75 per cent?



**Question 4: Do you agree with reducing the maximum level of LCTS to 65 per cent?**

There was a total of 201 responses to this question.

Of these, 33 participants (16%) indicated that they agreed with Alternative 2 - to decrease the maximum level of support to 65 per cent. 151 participants (75%) stated that they did not agree with Alternative 2 and 17 participants (8%) responded that they were unsure whether they agree or disagree.

4. Do you agree with reducing the maximum level of LCTS to 65 per cent?

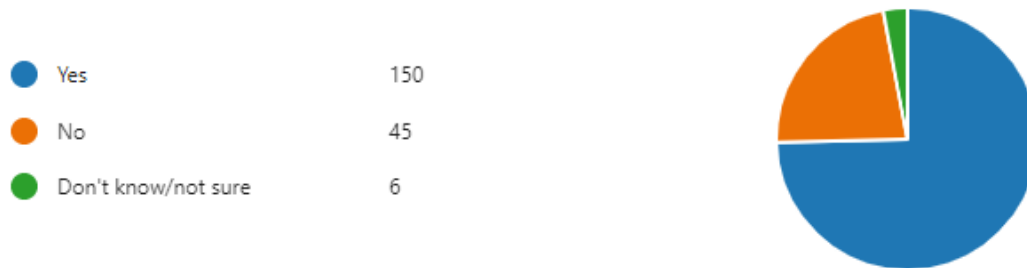


**Question 7: Are you, or someone in your household, getting Local Council Tax Support at this time?**

There was a total of 201 responses to this question.

Of these, 150 participants (75%) indicated that they are in receipt of Local Council Tax Support at the time of the consultation while 45 participants (22%) answered that they were not. 6 participants (3%) did not know whether they are getting Local Council Tax Support at this time.

7. Are you, or someone in your household, getting Local Council Tax Support at this time?



**Question 8: If the maximum level of Local Council Tax Support was increased to 75 per cent, do you feel this would make your council tax payments more affordable?**

There were 150 responses to this question because it was only asked to those participants who answered that they do currently receive Local Council Tax Support.

Of these, 102 (68%) answered 'Yes', 11 (7%) answered 'No' and 37 (25%) answered that they were not sure if it would make their council tax payments more affordable.

8. If the maximum level of Local Council Tax Support was increased to 75 per cent, do you feel this would make your council tax payments more affordable?





**Appendix 2**

**Consultation response by the Police & Crime Commissioner & the Fire and Rescue Service**

## **Hampshire and Isle of Wight Fire and Rescue Authority**

### **Response to Council Tax Support Consultation**

Thank you for consulting Hampshire and Isle of Wight Fire and Rescue Authority about proposed changes to the council tax reduction scheme for the Isle of Wight.

The focus of the consultation is on what the maximum support level (in percentage terms) should be for working age claimants. The consultation proposes either keeping it the same (at 70%), reducing it by 5% or increasing it by 5%.

We believe that Isle of Wight Council, as the authority responsible for running the scheme, will best know the circumstances of existing recipients. This should guide the design of the scheme, so without holding this detailed data we do not wish to comment on exactly where the threshold should be set. We believe that a good scheme should though follow two general principles. Firstly, support should be prioritised for the most vulnerable. Secondly, the cost of the scheme needs to be carefully managed, as it reduces the amount of council tax income received to fund vital fire and rescue services.

Your letter also requests views on the volatility of the council tax base and council tax yield in future years. Our views on this remain the same as in previous years. Funding stability is important for the fire authority, in order to help maintain a consistent level of service. The authority accordingly prefers the council tax base to be managed in a way which reduces volatility. Our budget plans also assume that there will be growth to the council tax base each year due to factors such as new housing developments. Funding pressures and grant constraints means that council tax is an extremely important source of funding for fire and rescue services.

Wendy Perera  
Chief Executive  
Isle of Wight Council  
County Hall  
Newport  
Isle of Wight  
PO30 1UD

By email: [wendy.perera@iow.gov.uk](mailto:wendy.perera@iow.gov.uk)

14 September 2023

Dear Mrs Perera

**Re: Council Tax Reduction Scheme Consultation**

Thank you for your letter dated 7 August 2023. I am fully aware that it is ultimately a matter for the Isle of Wight Council to make the final decision on council tax reduction and that the Council is well placed to understand the competing arguments for each of the options.

I have considered the options that are presented from the viewpoint of my position as Police and Crime Commissioner. The information provided leads me to support maintaining the current level of council tax reduction support at 70%, as proposed in your letter.

Yours sincerely,



**Donna Jones**  
**Police and Crime Commissioner for Hampshire & Isle of Wight**

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**Appendix 3**  
**Consultation response from local preceptors**

## Town and Parish Council responses to Local Council Tax Support Consultation 2023/24

### Town & Parish Council

### Comments

Chale Parish Council

Chale Parish Council met last evening and discussed the proposal. They agree that it should remain the same.

Northwood Parish Council

Northwood PC considered the Council Tax Reduction Scheme Consultation at their meeting last night and had just the following comment to make: THAT supporting working families on very low incomes should be a priority.

Chillerton and Gatcombe Parish Council

In response to the IWC's request for feedback, a discussion took place about the scheme. It was agreed that support should not be lessened in straightened economic times, but concern was expressed that if additional support was provided it would only be funded by making service cuts elsewhere. Consequently, the Parish Council's view was that support should stay 'about the same'. But that in future it would be useful to have information provided by IWC about where any increased funding would, potentially, come from in order that decision making be better informed.

Nettlestone and Seaview Parish Council

Nettlestone and Seaview Parish Council indicated its agreement with the IWC's proposed scheme.

East Cowes Town Council

East Cowes Town Council discussed the options put forward by the IW Council for the following years Council Tax Reduction Scheme. The Council agreed that with the current cost of living crisis that they should support the maximum level being raised to 75%.

Fishbourne Parish Council

Fishbourne PC considered the IWC's Council Tax Reduction Scheme at their meeting last night and support the proposal for the scheme to stay the

same as its currently with the maximum level of support remaining at 70%.

Wootton Bridge Parish Council

The Parish council agreed last night that they would like to comment on the scheme by saying they would like it to stay the same and remain at 70%.

Shanklin Town Council

Members considered the consultation document and agreed that Alternative 1 – increasing the maximum level of LCTS to 75 per cent was their preferred option.

**Appendix 4**  
**Action and Improvement Plan**

## To make changes to the Council Tax Reduction scheme for the financial year 2024/25

Area of impact	Is there evidence of negative positive or no impact?	Could this lead to adverse impact and if so, why?	Can this adverse impact be justified on the grounds of promoting equality of opportunity for one group or any other reason?	Please detail what measures or changes you will put in place to remedy any identified impact (NB: please make sure that you include actions to improve all areas of impact whether negative, neutral or positive)
Age	<p>Depending on the option chosen the following effects are possible:</p> <p><b>Reducing the level of support</b> - Negative effect</p> <p><b>Increasing the level of support</b> - Positive effect</p> <p><b>Leaving the level of support the same</b> - Neutral effect (No change)</p>	<p>If a reduction in support is made then this will have an adverse impact on working age applicants.</p> <p>Other options will be neutral or positive to applicants</p>	<p>A reduction in support will not promote greater equality.</p>	<p>An exceptional hardship fund will continue to be available for those claimants in most severe financial need, it is anticipated the use of this fund may increase if any reduction in support is effected.</p>
Disability				
Gender Reassignment				
Marriage & Civil Partnership				
Pregnancy & Maternity				
Race				
Religion / Belief				
Sex (male or female)				
Sexual Orientation				
HR & workforce issues	<p>A reduction in support would inevitably lead to a need for more administration and recovery of Council Tax. No change or an increase in support would either have no effect on administration or may assist in reduction collection and enforcement work</p>			
Human Rights implications if relevant	Not applicable			



**Appendix 5  
Recommendations**

It can be seen from the above that the general view from both the public and preceptor responses to the consultation is that there is little support for any reduction in the level of overall support.

The responses are split between either leaving the maximum level of support at the current level (70%) or increasing the level to 75%.

There is a view that the most vulnerable should be supported as much as possible due to the financial pressures being placed on households.

Clearly any increase in support will have an increase in costs for the authority albeit that this will assist families and improve the overall collection rate of Council Tax.

### **Recommendation**

In view of the above and the responses to the consultation, it is recommended;

- (a) that for the financial year 2024/25 that the Council maintains the maximum level of Council Tax Reduction at 70%; and
- (b) that consideration be given in future years as to whether further (increased) support can be given.

## **Examples of impacts on claimants**

### **Mr. Blue**

Mr. Blue lives alone in a band A property and gets universal credit of £77.29 per week once his housing costs are deducted under the scheme.

He currently gets an annual discount of £811.05 (70 per cent) through LCTS. This means he pays £347.59 per year for his council tax. Under the proposed scheme, this would remain the same.

Under alternative 1, if the maximum support level was increased to 75 per cent, he would pay £289.66 per year. This is £57.93 per year less than he currently pays.

### **Miss Brown**

Miss Brown lives alone in a band B property. Miss Brown has earnings of £174.71 per week.

She currently gets an annual discount of £539.16 through LCTS. This means she pays £808.73 per year for her council tax. Under the proposed scheme, this would remain the same.

Under alternative 2, if the maximum support level was decreased to 65 per cent, she would pay £876. This is £67.27 per year more than she currently pays.

### **Ms. Green**

Ms. Green is a single person, living with one non-dependant in her band B property. She has earnings of £105.21 per week. She also receives carers allowance of £69.70 per week, which is disregarded as income under the scheme. As she has a non-dependant, a weekly deduction of £2 is taken from her LCTS.

She currently gets an annual discount of £1,112.26 through LCTS. This means she pays £629.88 per year for her council tax. Under the proposed scheme, this would remain the same.

Under alternative 1, if the maximum support level was increased to 75 per cent, she would pay £543.15. This is £86.73 per year less than she currently pays.

### **Mr. Black**

Mr. Black lives in a band A property with four dependent children. He receives child benefit of £65.15 per week which is fully disregarded, universal credit of £241.48 per week, and his housing costs are disregarded from this under the scheme. He also receives personal independence payments of £128.65 which are disregarded under the scheme.

He currently gets an annual discount of £808.84 through LCTS. This means he pays £346.65 per year for his council tax.

Under alternative 2, if the maximum support level was decreased to 65 per cent, he would pay £404.42. This is £57.77 per year more than he currently pays.

### **Mr. and Mrs. Orange**

Mr. and Mrs. Orange are a couple living in a band B property with two children. They receive £217 per week universal credit, and their housing costs are disregarded under the scheme.

They currently get an annual discount of £1219.71 through LCTS. This means they pay £522.73 per year for their council tax. Under the proposed scheme, this would remain the same.

Under alternative 1, if the maximum level of support increased to 75 per cent, they would pay £435.61. This is £87.12 per year less than they currently pay.



**Isle of Wight Council**  
**Local Council Tax Support Scheme**  
S13A and Schedule 1a of the Local Government Finance Act 1992

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## **1.0 Introduction to the Council Tax Reduction Scheme**

1.1 The following has been adopted by the Council and details the Council Tax Reduction scheme for the period from 1<sup>st</sup> April 2024.

1.2 This document details how the scheme will operate for both pension credit age and working age applicants and in accordance with Section 13A of the Local Government Finance Act 1992 specifies the classes of person who are to be entitled to a reduction under the scheme and is effective from 1<sup>st</sup> April 2024 for a period of one financial year.

1.3 The scheme in respect of pension age applicants is defined by Central Government within the following:

- Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012;
- Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (England) (Amendment) Regulations 2012;
- Council Tax Reduction Schemes (Transitional Provision) (England) Regulations 2013;
- Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013;
- Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2013;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) (No. 2) Regulations 201;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2015;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2016;
- The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2018;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2020;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2021;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2022;
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2023; and
- Local Government Finance Act 1992 (as amended by the Local Government Finance Act 2012).

### **The scheme for pension age applicants – Central Government’s scheme as defined by the Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012**

1.4 There are three main classes under the prescribed pension credit age scheme, for each of which there are a number of qualifying criteria. In all cases individuals must not be of a prescribed class exempted from reduction, such as a person subject to immigration control with limited leave to remain. The definition of a pension credit age person is a person who;

- a. has attained the qualifying age for state pension credit; and
- b. is not, or, if he has a partner, his partner is not;
  - i. a person on income support, on an income-based jobseeker’s allowance or on an income-related employment and support allowance; or
  - ii. a person with an award of universal credit

The three prescribed classes are as follows;

**Class A: pensioners whose income is less than the applicable amount.**

On any day Class A consists of any person who is a pensioner:

- a. who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- b. who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day; in respect of whom a maximum Council Tax Reduction amount can be calculated;
- c. who does not fall within a class of persons prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- d. whose income (if any) for the relevant week does not exceed his applicable amount calculated in accordance with paragraph 9 and Schedule 2 of the Local Government Finance Act 1992;
- e. not have capital savings above £16,000; and
- f. who has made an application for a reduction under the authority's scheme.

**Class B: pensioners whose income is greater than the applicable amount.**

On any day class B consists of any person who is a pensioner:

- a. who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- b. who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day; in respect of whom a maximum Council Tax Reduction amount can be calculated;
- c. who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- d. whose income for the relevant week is greater than his applicable amount calculated in accordance with paragraph 9 and Schedule 2 to the Local Government Finance Act 1992;
- e. in respect of whom amount A exceeds amount B where;
  - (i) amount A is the maximum Council Tax Reduction in respect of the day in the applicant's case; and
  - (ii) amount B is 2 6/7 per cent of the difference between his income for the relevant week and his applicable amount;
- g. not have capital savings above £16,000; and
- h. who has made an application for a reduction under the authority's scheme.

**Class C: alternative maximum Council Tax Reduction**

On any day class C consists of any person who is a pensioner:

- a. who is for that day liable to pay council tax in respect of a dwelling of which he is a resident;
- b. who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day;
- c. in respect of whom a maximum Council Tax Reduction amount can be calculated;
- d. who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the 1992 Act and excluded from the authority's scheme;
- e. who has made an application for a reduction under the authority's scheme; and
- f. in relation to whom the condition below is met.

The condition referred to in sub-paragraph f. is that no other resident of the dwelling is liable to pay rent to the applicant in respect of the dwelling and there is an alternative maximum Council Tax Reduction in respect of the day in the case of that person which is derived from the income, or aggregate income, of one or more residents to whom this sub-paragraph applies.

The above applies to any other resident of the dwelling who:

- a. is not a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for

- the purposes of discount;
- b. is not a person who is liable for council tax solely in consequence of the provisions of section 9 of the 1992 Act (spouse's or civil partner's joint and several liability for tax);
- c. is not a person who is residing with a couple or with the members of a polygamous marriage where the applicant is a member of that couple or of that marriage and—
  - (i) in the case of a couple, neither member of that couple is a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for the purposes of discount; or
  - (ii) in the case of a polygamous marriage, two or more members of that marriage are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount;
- d. is not a person who, jointly with the applicant, falls within the same paragraph of section 6(2)(a) to (e) of the 1992 Act (persons liable to pay council tax) as applies in the case of the applicant; or
- e. is not a person who is residing with two or more persons both or all of whom fall within the same paragraph of section 6(2)(a) to (e) of the 1992 Act where two or more of those persons are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount.

#### **Disregard of certain incomes**

- 1.5 For those who have reached the qualifying age for state pension credit, the Council has resolved to enhance the government scheme (as defined by the Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012 to disregard in full the following:
- a. a war disablement pension;
  - b. a war widow's pension or war widower's pension;
  - c. a pension payable to a person as a widow, widower or surviving civil partner under any power of His Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
  - d. a guaranteed income payment;
  - e. a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;
  - f. a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
  - g. pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.
- The provisions outlined above, enhance the Central Government's scheme.**

#### **THE SCHEME FOR WORKING AGE APPLICANTS – THE COUNCIL'S LOCAL SCHEME**

- 1.6 The adopted scheme for working age applicants is a means test, which compares income against a level of discount. Full details of the working age scheme of the authority are contained within this document from section 2 onwards. The authority is required to specify a scheme for working age and therefore this scheme only applies to a person who;
- a. has not attained the qualifying age for state pension credit; or
  - b. has attained the qualifying age for state pension credit if he, and his partner, is a person on income support, on an income-based jobseeker's allowance, on an income-related employment and support allowance or on universal credit.
- 1.7 The Council has resolved that there will be *one* class of persons who will receive a reduction in line with adopted scheme. There will be *two* main classes prescribed for, for each of which there will be a number of qualifying criteria. In all cases individuals must not be of a prescribed class exempted from reduction as specified within section 7 of this scheme.

#### **Class D**

To obtain reduction the individual (or partner) must:

- a. have not attained the qualifying age for state pension credit; or
- b. he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is a person on income support, on income-based jobseeker's allowance or an income-related employment and support allowance; or a person with an award of universal credit.
- c. be liable to pay council tax in respect of a dwelling in which he is solely or mainly resident;
- d. is not deemed to be absent from the dwelling;
- e. not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- f. be somebody in respect of whom a maximum Council Tax Reduction amount can be calculated;
- g. not have capital savings above £6,000;
- h. not have income above the levels specified within the scheme;
- i. be a person in respect of whom a day in which s/he is liable to pay council tax falls within a week in respect of which the person's *income* is within a range of incomes specified within Schedule 1; and
- j. has made a valid application for reduction.

## **Council Tax Reduction Scheme**

Details of support to be given for **working age applicants**

**Sections 2- 8**  
**Definitions and interpretation**

## **2.0 Interpretation – an explanation of the terms used within this scheme.**

### **2.1** In this scheme–

**‘the Act’** means the Social Security Contributions and Benefits Act 1992;

**‘the Administration Act’** means the Social Security Administration Act 1992;

**‘the 1973 Act’** means of Employment and Training Act 1973;

**‘the 1992 Act’** means the Local Government Finance Act 1992;

**‘the 2000 Act’** means the Electronic Communications Act 2000;

**‘Abbeyfield Home’** means an establishment run by the Abbeyfield Society including all bodies corporate or incorporate which are affiliated to that Society;

**‘adoption leave’** means a period of absence from work on ordinary or additional adoption leave by virtue of section 75A or 75B of the Employment Rights Act 1996;

**‘an AFIP’** means an armed forces independence payment payable in accordance with an armed and reserve forces compensation scheme established under section 1(2) of the Armed Forces (Pensions and Compensation) Act 2004

**‘applicable amount’** means the amount **but for the operation of this scheme**, determined in accordance with the 2019/20 scheme;

**‘applicant’** means a person who the authority designates as able to claim Council tax reduction – for the purposes of this scheme all references are in the masculine gender but apply equally to male and female;

**‘application’** means an application for a reduction under this scheme:

**‘appropriate DWP office’** means an office of the Department for Work and Pensions dealing with state pension credit or office which is normally open to the public for the receipt of claims for income support, a jobseeker’s allowance or an employment and support allowance;

**‘assessment period’** means such period as is prescribed in sections 19 to 21 over which income falls to be calculated;

**‘attendance allowance’** means–

(a) an attendance allowance under Part 3 of the Act;

(b) an increase of disablement pension under section 104 or 105 of the Act;

(c) a payment under regulations made in exercise of the power conferred by paragraph 7(2)(b) of Part 2 of Schedule 8 to the Act;

(d) an increase of an allowance which is payable in respect of constant attendance under paragraph 4 of Part 1 of Schedule 8 to the Act;

(e) a payment by virtue of article 14, 15, 16, 43 or 44 of the Personal Injuries (Civilians) Scheme 1983 or any analogous payment; or

(f) any payment based on need for attendance which is paid as part of a war disablement pension;

**‘the authority’** means a billing authority in relation to whose area this scheme has effect by virtue of paragraph 4(6) of Schedule 1A to the 1992 Act;

**‘Back to Work scheme(s)’** means any scheme defined within the Jobseekers (Back to Work Schemes) Act 2013 or Jobseeker’s Allowance (Schemes for Assisting Persons to Obtain Employment) Regulations 2013;

**‘basic rate’**, where it relates to the rate of tax, has the same meaning as in the Income Tax Act 2007 (see section 989 of that Act).

**‘the benefit Acts’** means the Act (SSBA) and the Jobseekers Act 1995 and the Welfare Reform Act 2007;

**‘board and lodging accommodation’** means accommodation provided to a family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises;

**‘care home’** has the meaning given by section 3 of the Care Standards Act 2000 and in Scotland means a care home service within the meaning given by section 2(3) of the Regulation of Care (Scotland) Act 2001 and in Northern Ireland means a nursing home within the meaning of Article 11 of the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003 or a residential care home within the meaning of Article 10 of that Order;

**‘the Caxton Foundation’** means the charitable trust of that name established on 28th March 2011 out of funds provided by the Secretary of State for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with its provisions;

**‘child’** means a person under the age of 16;

**‘child benefit’** has the meaning given by section 141 of the SSCBA as amended by The Child Benefit (General), Child Tax Credit (Amendment) Regulations 2014 and The Child Benefit (General) (Amendment) Regulations 2015;

**‘the Children Order’** means the Children (Northern Ireland) Order 1995;

**‘child tax credit’** means a child tax credit under section 8 of the Tax Credits Act 2002;

**‘claim’** means a claim for council tax reduction;

**‘close relative’** means a parent, parent-in-law, son, son-in-law, daughter, daughter-in-law, step-parent, step-son, step-daughter, brother, sister, or if any of the preceding persons is one member of a couple, the other member of that couple;

**‘concessionary payment’** means a payment made under arrangements made by the Secretary of State with the consent of the Treasury which is charged either to the National Insurance Fund or to a Departmental Expenditure Vote to which payments of benefit or tax credits under the benefit Acts or the Tax Credits Act are charged;

**‘the Consequential Provisions Regulations’** means the Housing Benefit and Council tax reduction (Consequential Provisions) Regulations 2006;

**‘contributory employment and support allowance’** means an allowance under Part 1 of the Welfare Reform Act 2007 as amended by the provisions of Schedule 3, and Part 1 of Schedule 14, to the Welfare Reform Act 2012 that remove references to an income-related allowance and a contributory allowance under Part 1 of the Welfare Reform Act 2007 as that Part has effect apart from those provisions;

**‘converted employment and support allowance’** means an employment and support allowance which is not income-related and to which a person is entitled as a result of a conversion decision within the meaning of the Employment and Support Allowance (Existing Awards) Regulations 2008;

**‘council tax benefit’** means council tax benefit under Part 7 of the SSCBA;

**‘council tax reduction scheme’** has the same meaning as **‘council tax reduction or reduction’**

**‘council tax support (or reduction)’** means council tax reduction as defined by S13a Local Government Finance Act 1992 (as amended);

**‘couple’** means;

- (a) a man and a woman who are married to each other and are members of the same household;
- (b) a man and a woman who are not married to each other but are living together as if they were a married couple or civil partners;
- (c) two people of the same sex who are civil partners of each other and are members of the same household; or
- (d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners,

Two people of the same sex are to be treated as living together as if they were civil partners if, and only if, they would be treated as living together as husband and wife were, they of opposite sexes. The above includes the Marriage (Same Sex Couples) Act 2013 and The Marriage (Same Sex Couples) Act 2013 (Commencement No. 3) Order 2014;

**‘date of claim’** means the date on which the application or claim is made, or treated as made, for the purposes of this scheme.

**‘designated authority’** means any of the following;

the local authority; or a person providing services to, or authorised to exercise any function of, any such authority;

**‘designated office’** means the office designated by the authority for the receipt of claims for council tax reduction;

- (a) by notice upon or with a form approved by it for the purpose of claiming council tax reduction; or
- (b) by reference upon or with such a form to some other document available from it and sent by electronic means or otherwise on application; or
- (c) by any combination of the provisions set out in sub-paragraphs (a) and (b) above;



**‘disability living allowance’** means a disability living allowance under section 71 of the Act;

**‘dwelling’** has the same meaning in section 3 or 72 of the 1992 Act;

**‘earnings’** has the meaning prescribed in section 25 or, as the case may be, 27;

**‘the Eileen Trust’** means the charitable trust of that name established on 29th March 1993 out of funds provided by the Secretary of State for the benefit of persons eligible for payment in accordance with its provisions;

**‘electronic communication’** has the same meaning as in section 15(1) of the Electronic Communications Act 2000;

**‘employed earner’** is to be construed in accordance with section 2(1)(a) of the Act and also includes a person who is in receipt of a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay or statutory maternity pay;

**‘Employment and Support Allowance Regulations’** means the Employment and Support Allowance Regulations 2008 and the Employment and Support Regulations 2013 as appropriate;

**‘Employment and Support Allowance (Existing Awards) Regulations’** means the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) Regulations 2010;

**‘the Employment, Skills and Enterprise Scheme’** means a scheme under section 17A (schemes for assisting persons to obtain employment; ‘work for your benefit’ schemes etc.) of the Jobseekers Act 1995 known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to assist applicants to obtain employment, including self-employment, and which may include for any individual work-related activity (including work experience or job search). This also includes schemes covered by The Jobseekers Allowance (Employment, Skills and Enterprise Scheme) Regulations 2011 as amended by the Jobseekers (Back to Work Schemes) Act 2013 – see **‘Back to Work Schemes’**;

**‘employment zone’** means an area within Great Britain designated for the purposes of section 60 of the Welfare Reform and Pensions Act 1999 and an **‘employment zone programme’** means a programme established for such an area or areas designed to assist applicants for a jobseeker’s allowance to obtain sustainable employment;

**‘employment zone contractor’** means a person who is undertaking the provision of facilities in respect of an employment zone programme on behalf of the Secretary of State for Work and Pensions;

**‘enactment’** includes an enactment comprised in, or in an instrument made under, an Act of the Scottish Parliament;

**‘extended reduction’** means a payment of council tax reduction payable pursuant to section 60;

**‘extended reduction period’** means the period for which an extended reduction is payable in accordance with section 60A or 61A of this scheme;

**‘extended reduction (qualifying contributory benefits)’** means a payment of council tax reduction payable pursuant to section 61;

**‘family’** has the meaning assigned to it by section 137(1) of the Act and Section 9 of this scheme;

**‘the Fund’** means moneys made available from time to time by the Secretary of State for the benefit of persons eligible for payment in accordance with the provisions of a scheme established by him on 24th April 1992 or, in Scotland, on 10th April 1992;

**‘a guaranteed income payment’** means a payment made under article 15(1)(c) (injury benefits) or 29(1)(a) (death benefits) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011;

**‘he, him, his’** also refers to the feminine within this scheme

**‘housing benefit’** means housing benefit under Part 7 of the Act; ‘the Housing Benefit Regulations’ means the Housing Benefit Regulations 2006;

**‘Immigration and Asylum Act’** means the Immigration and Asylum Act 1999;

**‘an income-based jobseeker’s allowance’** and **‘a joint-claim jobseeker’s allowance’** have the meanings given by section 1(4) of the Jobseekers Act 1995;

**‘income-related employment and support allowance’** means an income-related allowance under Part 1 of the Welfare Reform Act 2007;

**‘Income Support Regulations’** means the Income Support (General) Regulations 1987(a);

**‘independent hospital’–**

- (a) in England, means a hospital as defined by section 275 of the National Health Service Act 2006 that is not a health service hospital as defined by that section;
- (b) in Wales, has the meaning assigned to it by section 2 of the Care Standards Act 2000; and
- (c) in Scotland means an independent health care service as defined by section 10F of the National Health Service (Scotland) Act 1978;

**‘the Independent Living Fund (2006)’** means the Trust of that name established by a deed dated 10th April 2006 and made between the Secretary of State for Work and Pensions of the one part and Margaret Rosemary Cooper, Michael Beresford Boyall and Marie Theresa Martin of the other part;

**‘invalid carriage or other vehicle’** means a vehicle propelled by a petrol engine or by electric power supplied for use on the road and to be controlled by the occupant;

**‘Jobseekers Act’** means the Jobseekers Act 1995; **‘Jobseeker’s Allowance Regulations’** means the Jobseeker’s Allowance Regulations 1996 and Jobseeker’s Allowance Regulations 2013 as appropriate;

**‘limited capability for work’** has the meaning given in section 1(4) of the Welfare Reform Act;

**‘limited capability for work-related activity’** has the meaning given in section 2(5) of the Welfare Reform Act 2007;

**‘the London Bombing Relief Charitable Fund’** means the company limited by guarantee (number 5505072), and registered charity of that name established on 11th July 2005 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims (including families or dependants of victims) of the terrorist attacks carried out in London on 7th July 2005;

**‘lone parent’** means a person who has no partner and who is responsible for and a member of the same household as a child or young person;

**‘the Macfarlane (Special Payments) Trust’** means the trust of that name, established on 29th January 1990 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia;

**‘the Macfarlane (Special Payments) (No.2) Trust’** means the trust of that name, established on 3rd May 1991 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia and other beneficiaries;

**‘the Macfarlane Trust’** means the charitable trust, established partly out of funds provided by the Secretary of State to the Haemophilia Society, for the relief of poverty or distress among those suffering from haemophilia;

**‘main phase employment and support allowance’** means an employment and support allowance where the calculation of the amount payable in respect of the applicant includes a component under section 2(1)(b) or 4(2)(b) of the Welfare Reform Act 2007 except in Part 1 of Schedule 1;

**‘the Mandatory Work Activity Scheme’** means a scheme within section 17A (schemes for assisting persons to obtain employment; ‘work for your benefit’ schemes etc.) of the Jobseekers Act 1995 known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to provide work or work related activity for up to 30 hours per week over a period of four consecutive weeks with a view to assisting applicants to improve their prospect of obtaining employment;

**‘maternity leave’** means a period during which a woman is absent from work because she is pregnant or has given birth to a child, and at the end of which she has a right to return to work either under the terms of her contract of employment or under Part 8 of the Employment Rights Act 1996;

**‘member of a couple’** means a member of a married or unmarried couple;

**‘MFET Limited’** means the company limited by guarantee (number 7121661) of that name, established for the purpose in particular of making payments in accordance with arrangements made with the Secretary of State to persons who have acquired HIV as a result of treatment by the NHS with blood or blood products;

**‘mobility supplement’** means a supplement to which paragraph 9 of Schedule 4 refers;

**‘mover’** means an applicant who changes the dwelling in which the applicant is resident and in respect of which the applicant liable to pay council tax from a dwelling in the area of the appropriate authority to a dwelling in the area of the second authority;

**‘net earnings’** means such earnings as are calculated in accordance with section 26;  
**‘net profit’** means such profit as is calculated in accordance with section 28;  
**‘the New Deal options’** means the employment programmes specified in regulation 75(1)(a)(ii) of the Jobseeker’s Allowance Regulations 1996 and the training scheme specified in regulation 75(1)(b)(ii) of those Regulations;  
**‘new dwelling’** means, for the purposes of the definition of ‘second authority’ and sections 60C, and 61C the dwelling to which an applicant has moved, or is about to move, in which the applicant is or will be resident;  
**‘non-dependant’** has the meaning prescribed in section 3;  
**‘non-dependant deduction’** means a deduction that is to be made under section 58;  
**‘occasional assistance’** means any payment or provision made by a local authority, the Welsh Ministers or the Scottish Ministers for the purposes of:  
 (a) meeting, or helping to meet an immediate short-term need;  
     (i) arising out of an exceptional event or exceptional circumstances, or  
     (ii) that needs to be met to avoid a risk to the well-being of an individual, and  
 (b) enabling qualifying individuals to establish or maintain a settled home, and—  
     (i) ‘local authority’ has the meaning given by section 270(1) of the Local Government Act 1972; and  
     (ii) ‘qualifying individuals’ means individuals who have been, or without the assistance might otherwise be:  
         (aa) in prison, hospital, an establishment providing residential care or other institution, or  
         (bb) homeless or otherwise living an unsettled way of life; and ‘local authority’ means a local authority in England within the meaning of the Local Government Act 1972;  
**‘occupational pension’** means any pension or other periodical payment under an occupational pension scheme but does not include any discretionary payment out of a fund established for relieving hardship in particular cases;  
**‘occupational pension scheme’** has the same meaning as in section 1 of the Pension Schemes Act 1993 as amended by the Public Service Pension Act 2013;  
**‘ordinary clothing or footwear’** means clothing or footwear for normal daily use, but does not include school uniforms, or clothing or footwear used solely for sporting activities;  
**‘partner’** in relation to a person, means  
 (a) where that person is a member of a couple, the other member of that couple;  
 (b) subject to paragraph (c), where that person is polygamously married to two or more members of his household, any such member to whom he is married; or  
 (c) where that person is polygamously married and has an award of universal credit with the other party to the earliest marriage that still subsists, that other party to the earliest marriage;  
**‘paternity leave’** means a period of absence from work on leave by virtue of section 80A or 80B of the Employment Rights Act 1996;  
**‘payment’** includes part of a payment;  
**‘pensionable age’** has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995 as amended by the Public Services Pension Act 2013 and Pensions Act 2014;  
**‘pension fund holder’** means with respect to a personal pension scheme or an occupational pension scheme, the trustees, managers or scheme administrators, as the case may be, of the scheme concerned;  
**‘pensioner’** a person who has attained the age at which pension credit can be claimed;  
**‘person affected’** shall be construed as a person to whom the authority decides is affected by any decision made by the council;  
**‘person on income support’** means a person in receipt of income support;  
**‘personal independence payment’** has the meaning given by Part 4 of the Welfare Reform Act 2012 and the Social Security (Personal Independence Payments) 2013;  
**‘person treated as not being in Great Britain’** has the meaning given by section 7;  
**‘personal pension scheme’** means—  
 a. a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993 as amended by the Public Service Pension Act 2013;

b. an annuity contractor trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988 or a substituted contract within the meaning of section 622(3) or that Act which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 of the Finance Act 2004;

c. a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988 which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004;

**'policy of life insurance'** means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums for a term dependent on human life;

**'polygamous marriage'** means a marriage to which section 133(1) of the Act refers namely;

(a) a person is a husband or wife by virtue of a marriage entered into under a law which permits polygamy; and

(b) either party to the marriage has for the time being any spouse additional to the other party.

**'public authority'** includes any person certain of whose functions are functions of a public nature;

**'qualifying age for state pension credit'** means (in accordance with section 1(2)(b) and (6) of the State Pension Credit Act 2002)–

(a) in the case of a woman, pensionable age; or

(b) in the case of a man, the age which is pensionable age in the case of a woman born on the same day as the man;

**'qualifying contributory benefit'** means;

(a) severe disablement allowance;

(b) incapacity benefit;

(c) contributory employment and support allowance;

**'qualifying course'** means a qualifying course as defined for the purposes of Parts 2 and 4 of the Job Seeker's Allowance Regulations 1996

**'qualifying income-related benefit'** means

(a) income support;

(b) income-based jobseeker's allowance;

(c) income-related employment and support allowance;

**'qualifying person'** means a person in respect of whom payment has been made from the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the London Bombings Relief Charitable Fund;

**'reduction week'** means a period of seven consecutive days beginning with a Monday and ending with a Sunday;

**'relative'** means a close relative, grandparent, grandchild, uncle, aunt, nephew or niece;

**'relevant authority'** means an authority administering council tax reduction;

**'relevant week'** In relation to any particular day, means the week within which the day in question falls;

**'remunerative work'** has the meaning prescribed in section 6;

**'rent'** means 'eligible rent' to which regulation 12 of the Housing Benefit Regulations refers less any deductions in respect of non-dependants which fall to be made under regulation 74 (non-dependant deductions) of those Regulations;

**'resident'** has the meaning it has in Part 1 or 2 of the 1992 Act;

**'Scottish basic rate'** means the rate of income tax of that name calculated in accordance with section 6A of the Income Tax Act 2007;

**'Scottish taxpayer'** has the same meaning as in Chapter 2 of Part 4A of the Scotland Act 1998

**'second adult'** has the meaning given to it in Schedule 2;

**'second authority'** means the authority to which a mover is liable to make payments for the new dwelling;

**'self-employed earner'** is to be construed in accordance with section 2(1)(b) of the Act;

**'self-employment route'** means assistance in pursuing self-employed earner's employment whilst participating in–

(a) an employment zone programme;

- (b) a programme provided or other arrangements made pursuant to section 2 of the 1973 Act (functions of the Secretary of State) or section 2 of the Enterprise and New Towns (Scotland) Act 1990 (functions in relation to training for employment, etc.);
- (c) the Employment, Skills and Enterprise Scheme;
- (d) a scheme prescribed in regulation 3 of the Jobseeker's Allowance (Schemes for Assisting Persons to Obtain Employment) Regulations 2013;
- (e) Back to Work scheme.

**'Service User'** references in this scheme to an applicant participating as a service user are to

- a. a person who is being consulted by or on behalf of—
  - (i) the Secretary of State in relation to any of the Secretary of State's functions in the field of social security or child support or under section 2 of the Employment and Training Act 1973; or
  - (ii) a body which conducts research or undertakes monitoring for the purpose of planning or improving such functions in their capacity as a person affected or potentially affected by the exercise of those functions or the carer of such a person; or
- b. the carer of a person consulted as described in sub-paragraph (a) where the carer is not being consulted as described in that sub-paragraph;

**'single applicant'** means an applicant who neither has a partner nor is a lone parent;

**'the Skipton Fund'** means the ex-gratia payment scheme administered by the Skipton Fund Limited, incorporated on 25th March 2004, for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with the scheme's provisions.

**'special account'** means an account as defined for the purposes of Chapter 4A of Part 8 of the Jobseeker's Allowance Regulations or Chapter 5 of Part 10 of the Employment and Support Allowance Regulations;

**'sports award'** means an award made by one of the Sports Councils named in section 23(2) of the National Lottery etc. Act 1993 out of sums allocated to it for distribution under that section;

**'the SSCBA'** means the Social Security Contributions and Benefits Act 1992

**'State Pension Credit Act'** means the State Pension Credit Act 2002;

**'student'** has the meaning prescribed in section 43;

**'subsistence allowance'** means an allowance which an employment zone contractor has agreed to pay to a person who is participating in an employment zone programme;

**'support or reduction week'** means a period of 7 consecutive days commencing upon a Monday and ending on a Sunday;

**'the Tax Credits Act'** means the Tax Credits Act 2002;

**'tax year'** means a period beginning with 6th April in one year and ending with 5th April in the next;

**'training allowance'** means an allowance (whether by way of periodical grants or otherwise) payable—

- (a) out of public funds by a Government department or by or on behalf of the Secretary of State, Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise, the Young People's Learning Agency for England, the Chief Executive of Skills Funding or Welsh Ministers;
- (b) to a person for his maintenance or in respect of a member of his family; and
- (c) for the period, or part of the period, during which he is following a course of training or instruction provided by, or in pursuance of arrangements made with, the department or approved by the department in relation to him or so provided or approved by or on behalf of the Secretary of State, Skills Development Scotland Scottish Enterprise or Highlands and Islands Enterprise or the Welsh Ministers.

It does not include an allowance paid by any Government department to or in respect of a person by reason of the fact that he is following a course of full-time education, other than under arrangements made under section 2 of the 1973 Act or is training as a teacher;

**'the Trusts'** means the Macfarlane Trust, the Macfarlane (Special Payments) Trust and the Macfarlane (Special Payments) (No. 2) Trust;

**'Universal Credit'** means any payment of Universal Credit payable under the Welfare Reform Act 2012, the Universal Credit Regulations 2013, The Universal Credit (Consequential,

Supplementary, Incidental and Miscellaneous Provisions) Regulations 2013, Universal Credit (Miscellaneous Amendments) Regulations 2013 and the Universal Credit (Transitional Provisions) Regulations 2014;

**'Uprating Act'** means the Welfare Benefit Up-rating Act 2013, the Welfare Benefits Up-rating Order 2014 and the Welfare Benefits Up-rating Order 2015;

**'voluntary organisation'** means a body, other than a public or local authority, the activities of which are carried on otherwise than for profit;

**'war disablement pension'** means any retired pay or pension or allowance payable in respect of disablement under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003;

**'war pension'** means a war disablement pension, a war widow's pension or a war widower's pension;

**'war widow's pension'** means any pension or allowance payable to a woman as a widow under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

**'war widower's pension'** means any pension or allowance payable to a man as a widower or to a surviving civil partner under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

**'water charges'** means;

(a) as respects England and Wales, any water and sewerage charges under Chapter 1 of Part 5 of the Water Industry Act 1991,

(b) as respects Scotland, any water and sewerage charges established by Scottish Water under a charges scheme made under section 29A of the Water Industry (Scotland) Act 2002, in so far as such charges are in respect of the dwelling which a person occupies as his home;

**'week'** means a period of seven days beginning with a Monday;

**'Working Tax Credit Regulations'** means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 as amended<sup>1</sup>; and

**'young person'** has the meaning prescribed in section 9(1) and in section 142 of the SSCBA.

- 2.2 In this scheme, references to an applicant occupying a dwelling or premises as his home shall be construed in accordance with regulation 7 of the Housing Benefit Regulations 2006.
- 2.3 In this scheme, where an amount is to be rounded to the nearest penny, a fraction of a penny shall be disregarded if it is less than half a penny and shall otherwise be treated as a whole penny.
- 2.4 For the purpose of this scheme, a person is on an income-based jobseeker's allowance on any day in respect of which an income-based jobseeker's allowance is payable to him and on any day;
- (a) in respect of which he satisfies the conditions for entitlement to an income-based jobseeker's allowance but where the allowance is not paid in accordance with regulation 27A of the Jobseeker's Allowance Regulations or section 19 or 20A or regulations made under section 17A of the Jobseekers Act (circumstances in which a jobseeker's allowance is not payable); or
  - (b) which is a waiting day for the purposes of paragraph 4 of Schedule 1 to that Act and which falls immediately before a day in respect of which an income-based jobseeker's allowance is payable to him or would be payable to him but for regulation 27A of the Jobseeker's Allowance Regulations or section 19 or 20A or regulations made under section 17A of that Act;
  - (c) in respect of which he is a member of a joint-claim couple for the purposes of the Jobseekers Act and no joint-claim jobseeker's allowance is payable in respect of that couple as a consequence of either member of that couple being subject to sanctions for the purposes of section 20A of that Act;
  - (d) in respect of which an income-based jobseeker's allowance or a joint-claim jobseeker's

<sup>1</sup> The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2013; The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2015

allowance would be payable but for a restriction imposed pursuant to section 6B, 7, 8 or 9 of the Social Security Fraud Act 2001 (loss of benefit provisions).

- 2.4A For the purposes of this scheme, a person is on an income-related employment and support allowance on any day in respect of which an income-related employment and support allowance is payable to him and on any day;
- (a) in respect of which he satisfies the conditions for entitlement to an income-related employment and support allowance but where the allowance is not paid in accordance with section 18 of the Welfare Reform Act disqualification; or
  - (b) which is a waiting day for the purposes of paragraph 2 of Schedule 2 to that Act and which falls immediately before a day in respect of which an income-related employment and support allowance is payable to him or would be payable to him but for section 18 of that Act.
- 2.5 For the purposes of this scheme, two persons shall be taken to be estranged only if their estrangement constitutes a breakdown of the relationship between them.
- 2.6 In this scheme, references to any person in receipt of state pension credit includes a person who would be in receipt of state pension credit but for regulation 13 of the State Pension Credit Regulations 2002 (small amounts of state pension credit).

### **3.0 Definition of non-dependant**

- 3.1 In this scheme, 'non-dependant' means any person, except someone to whom paragraph 3.2 applies, who normally resides with an applicant or with whom an applicant normally resides.
- 3.2 This paragraph applies to;
- a. any member of the applicant's family;
  - b. if the applicant is polygamously married, any partner of his and any child or young person who is a member of his household and for whom he or one of his partners is responsible;
  - c. a child or young person who is living with the applicant but who is not a member of his household by virtue of section 11(membership of the same household);
  - d. subject to paragraph 3.3, any person who, with the applicant, is jointly and severally liable to pay council tax in respect of a dwelling for any day under sections 6, 7 or 75 of the 1992 Act (persons liable to pay council tax);
  - e. subject to paragraph 3.3, any person who is liable to make payments on a commercial basis to the applicant or the applicant's partner in respect of the occupation of the dwelling;
  - f. a person who lives with the applicant in order to care for him or a partner of his and who is engaged by a charitable or voluntary organisation which makes a charge to the applicant or his partner for the services provided by that person.
- 3.3 Excepting persons to whom paragraph 3.2 a) to c) and f) refer, a person to whom any of the following sub-paragraphs applies shall be a non-dependant–
- a. a person who resides with the person to whom he is liable to make payments in respect of the dwelling and either;
    - i. that person is a close relative of his or her partner; or
    - ii. the tenancy or other agreement between them is other than on a commercial basis;
  - b. a person whose liability to make payments in respect of the dwelling appears to the authority to have been created to take advantage of the council tax reduction scheme except someone who was, for any period within the eight weeks prior to the creation of the agreement giving rise to the liability to make such payments, otherwise liable to make payments of rent in respect of the same dwelling;
  - c. a person who becomes jointly and severally liable with the applicant for council tax in respect of a dwelling and who was, at any time during the period of eight weeks prior to

his becoming so liable, a non-dependant of one or more of the other residents in that dwelling who are so liable for the tax, unless the authority is satisfied that the change giving rise to the new liability was not made to take advantage of the support scheme.

#### **4.0 Requirement to provide a National Insurance Number<sup>2</sup>**

4.1 No person shall be entitled to support unless the criteria below in 4.2 is satisfied in relation both to the person making the claim and to any other person in respect of whom he is claiming support.

4.2 This subsection is satisfied in relation to a person if–

- a. the claim for support is accompanied by;
  - i. a statement of the person’s national insurance number and information or evidence establishing that that number has been allocated to the person; or
  - ii. information or evidence enabling the national insurance number that has been allocated to the person to be ascertained; or
- b. the person makes an application for a national insurance number to be allocated to him which is accompanied by information or evidence enabling such a number to be so allocated and the application for reduction is accompanied by evidence of the application and information to enable it to be allocated.

4.3 Paragraph 4.2 shall not apply–

- a. in the case of a child or young person in respect of whom council tax reduction is claimed;
- b. to a person who;
  - i. is a person in respect of whom a claim for council tax reduction is made;
  - ii. is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act; and
  - iii. has not previously been allocated a national insurance number.

#### **5.0 Persons who have attained the qualifying age for state pension credit.**

5.1 This scheme applies to a person if:

- (i) he has not attained the qualifying age for state pension credit; or
- (ii) he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is;
  - (a) a person on income support, on income-based jobseeker’s allowance or an income-related employment and support allowance; or
  - (b) a person with an award of universal credit.

#### **6.0 Not used.**

#### **7.0 Persons treated as not being in Great Britain and Persons Subject to Immigration Control**

##### **Persons treated as not being in Great Britain**

7.1 Persons treated as not being in Great Britain are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act and which must not be included in an authority’s scheme.

7.2 Except where a person falls within paragraph (5) or (6), a person is to be treated as not being in Great Britain if the person is not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland.

7.3 A person must not be treated as habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland unless the person has a right to reside in one of those places.

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<sup>2</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012



- 7.4 For the purposes of paragraph (3), a right to reside does not include a right, which exists by virtue of, or in accordance with—
- (a) regulation 13 of the EEA Regulations;
  - (aa) regulation 14 of the EEA Regulations, but only in a case where the right exists under that regulation because the person is—
    - (i) a jobseeker for the purpose of the definition of “qualified person” in regulation 6(1) of those Regulations, or
    - (ii) a family member (within the meaning of regulation 7 of those Regulations) of such a jobseeker;
  - (b) regulation 15A(1) of the EEA Regulations, but only in a case where the right exists under that regulation because the applicant satisfies the criteria in paragraph (5) of that regulation of the Treaty on the Functioning of the European Union (in a case where the right to reside arises because a British citizen would otherwise be deprived of the genuine enjoyment of their rights as a European Union citizen).
- 7.4A For the purposes of paragraph (3), a right to reside does not include a right which exists by virtue of a person having been granted limited leave to enter, or remain in, the United Kingdom under the Immigration Act 1971 by virtue of—
- (a) (Removed by the Council Tax Reductions Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2021
  - (b) Appendix EU to the immigration rules made under section 3(2) of that Act;
  - (c) being a person with a Zambrano right to reside as defined in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of that Act; or
  - (d) having arrived in the United Kingdom with an entry clearance that was granted under Appendix EU (Family Permit) to the immigration rules made under section 3(2) of that Act.
- 7.5 A person falls within this paragraph if the person is—
- (za) a person granted leave in accordance with the immigration rules made under section 3(2) of the Immigration Act 1971, where such leave is granted by virtue of—
    - (i) the Afghan Relocations and Assistance Policy; or
    - (ii) the previous scheme for locally employed staff in Afghanistan (sometimes referred to as the ex-gratia scheme);
  - (zb) a person in Great Britain not coming within sub-paragraph (za) or (e) who left Afghanistan in connection with the collapse of the Afghan government that took place on 15th August 2021;
  - (zc) a person in Great Britain who was residing in Ukraine immediately before 1st January 2022, left Ukraine in connection with the Russian invasion which took place on 24th February 2022 and—
    - (i) has been granted leave in accordance with immigration rules made under section 3(2) of the Immigration Act 1971;
    - (ii) has a right of abode in the United Kingdom within the meaning given in section 2 of that Act; or
    - (iii) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act;
  - (a) a qualified person for the purposes of regulation 6 of the EEA Regulations as a worker or a self-employed person;
  - (b) a family member of a person referred to in sub-paragraph (a);
  - (c) a person who has a right to reside permanently in the United Kingdom by virtue of regulation 15(1)(c), (d) or (e) of the EEA Regulations;
  - (ca) a family member of a relevant person of Northern Ireland, with a right to reside which falls within paragraph (4A)(b), provided that the relevant person of Northern Ireland falls within paragraph (5)(a), or would do so but for the fact that they are not an EEA national;
  - (cb) a frontier worker within the meaning of regulation 3 of the Citizens’ Rights (Frontier Workers) (EU Exit) Regulations 2020;

- (cc) a family member of a person referred to in sub-paragraph (cb), who has been granted limited leave to enter, or remain in, the United Kingdom by virtue of Appendix EU to the immigration rules made under section 3(2) of the Immigration Act 1971
- (d) a person recorded by the Secretary of State as a refugee within the definition in Article 1 of the Convention relating to the Status of Refugees done at Geneva on 28th July 1951, as extended by Article 1(2) of the Protocol relating to the Status of Refugees done at New York on 31st January 1967;
- (e) a person who has been granted, or who is deemed to have been granted, leave outside the rules made under section 3(2) of the Immigration Act 1971
- (f) a person who has humanitarian protection granted under those rules;
- (g) a person who is not a person subject to immigration control within the meaning of section 115(9) of the Immigration and Asylum Act 1999 and who is in the United Kingdom as a result of his deportation, expulsion or other removal by compulsion of law from another country to the United Kingdom;
- (h) in receipt of income support or on an income-related employment and support allowance; or
- (ha) in receipt of an income-based jobseeker's allowance and has a right to reside other than a right to reside falling within paragraph (4))

7.6 A person falls within this paragraph if the person is a Crown servant or member of His Majesty's forces posted overseas.

7.7 A person mentioned in sub-paragraph (6) is posted overseas if the person is performing overseas the duties of a Crown servant or member of His Majesty's forces and was, immediately before the posting or the first of consecutive postings, habitually resident in the United Kingdom.

7.8 In this regulation—  
 "claim for asylum" has the same meaning as in section 94(1) of the Immigration and Asylum Act 1999;  
 "Crown servant" means a person holding an office or employment under the Crown;  
 "EEA Regulations" means the Immigration (European Economic Area) Regulations 2006; and the Immigration (European Economic Area) (Amendment) (No. 2) Regulations 2014; and  
 "His Majesty's forces" has the same meaning as in the Armed Forces Act 2006.

**Persons subject to immigration control**

7.9 Persons subject to immigration control are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act and which must not be included in an authority's scheme.

7.10 A person who is a national of a state which has ratified the European Convention on Social and Medical Assistance (done in Paris on 11th December 1953) or a state which has ratified the Council of Europe Social Charter (signed in Turin on 18th October 1961) and who is lawfully present in the United Kingdom is not a person subject to immigration control for the purpose of paragraph 7.9.

7.11 "Person subject to immigration control" has the same meaning as in section 115(9) of the Immigration and Asylum Act 1999.

**7A.0 Transitional provision**

7A.1 The above does not apply to a person who, on 31st March 2015—

- (a) is liable to pay council tax at a reduced rate by virtue of a council tax reduction under an authority's scheme established under section 13A(2) of the Act; and
- (b) is entitled to an income-based jobseeker's allowance, until the first of the events in paragraph 7A.2 occurs.

7A.2 The events are—

- (a) the person makes a new application for a reduction under an authority's scheme

established under section 13A (2) of the Act; or

(b) the person ceases to be entitled to an income-based jobseeker's allowance.

7A.3 In this section "the Act" means the Local Government Finance Act 1992.

## **8.0 Temporary Absence (period of absence)**

8.1 A person is not absent from a dwelling in relation to any day which falls within a period of temporary absence from that dwelling.

8.2 In sub-paragraph (1), a "period of temporary absence" means:

(a) a period of absence not exceeding 13 weeks, beginning with the first whole day on which a person resides in residential accommodation where and for so long as:

- (i) the person resides in that accommodation in Great Britain;
- (ii) the part of the dwelling in which he usually resided is not let or sub-let; and
- (iii) that period of absence does not form part of a longer period of absence from the dwelling of more than 52 weeks,

where he has entered the accommodation for the purpose of ascertaining whether it suits his needs and with the intention of returning to the dwelling if it proves not to suit his needs;

(b) a period of absence within Great Britain not exceeding 13 weeks, beginning with the first whole day of absence from the dwelling, where and for so long as:

- (i) the person intends to return to the dwelling;
- (ii) the part of the dwelling in which he usually resided is not let or sub-let;
- (iii) that period is unlikely to exceed 13 weeks; and

(c) a period of absence within Great Britain not exceeding 52 weeks, beginning with the first whole day of that absence, where and for so long as:

- (i) the person intends to return to the dwelling;
- (ii) the part of the dwelling in which he usually resided is not let or sub-let;
- (iii) the person is a person to whom sub-paragraph (3) applies; and
- (iv) the period of absence is unlikely to exceed 52 weeks or, in exceptional circumstances, is unlikely substantially to exceed that period and

(d) subject to sub-paragraphs (2F), (3C), (3E) and (3G) and where sub-paragraph (2E) applies, a period of absence outside Great Britain not exceeding 4 weeks, beginning with the first day of that absence from Great Britain where and for so long as:

- (i) the person intends to return to the dwelling;
- (ii) the part of the dwelling in which he usually resides is not let or sub-let; and
- (iii) the period of absence from Great Britain is unlikely to exceed 4 weeks.

8.2A The period of 13 weeks referred to in sub-paragraph (2)(b) shall run or continue to run during any period of absence from Great Britain.

8.2B Where:

- (a) a person returns to Great Britain after a period of absence from Great Britain (period A);
  - (b) that person has been absent from the dwelling, including any absence within Great Britain, for less than 13 weeks beginning with the first day of absence from that dwelling; and
  - (c) at the outset of, or during, period A, period A ceased to be treated as a period of temporary absence,
- then any day that follows period A and precedes the person's return to the dwelling, shall not be treated as a period of temporary absence under sub-paragraph (2)(b).

8.2C The period of 52 weeks referred to in sub-paragraph (2)(c) shall run or continue to run during any period of absence from Great Britain.

- 8.2D Where:
- (a) a person returns to Great Britain after a period of absence from Great Britain (period A);
  - (b) that person has been absent from the dwelling, including any absence within Great Britain, for less than 52 weeks beginning with the first day of absence from that dwelling; and
  - (c) at the outset of, or during, period A, period A ceased to be treated as a period of temporary absence,
- then, any day that follows period A and precedes the person's return to the dwelling, shall not be treated as a period of temporary absence under sub-paragraph (2)(c).
- 8.2E This sub-paragraph applies where:
- (a) a person is temporarily absent from Great Britain;
  - (b) immediately before that period of absence from Great Britain, the person was not absent from the dwelling.
- 8.2F If the temporary absence referred to in sub-paragraph (2)(d) is in connection with the death of:
- (a) the person's partner or a child or young person for whom the person or the person's partner is responsible;
  - (b) the person's close relative;
  - (c) the close relative of the person's partner; or
  - (d) the close relative of a child or young person for whom the person or the person's partner is responsible,
- then the period of 4 weeks in the opening words of sub-paragraph (2)(d) may be extended by up to 4 further weeks if the relevant authority considers it unreasonable to expect the person to return to Great Britain within the first 4 weeks (and the reference in sub-paragraph (iii) of that paragraph to a period of 4 weeks shall, where the period is extended, be taken as referring to the period as so extended).
- 8.3 This sub-paragraph applies to a person who—
- (a) is detained in custody on remand pending trial or required, as a condition of bail, to reside—
    - (i) in a dwelling, other than the dwelling referred to in sub-paragraph (1), or
    - (ii) in premises approved under section 13 of the Offender Management Act 2007, or is detained in custody pending sentence upon conviction;
  - (b) is resident in a hospital or similar institution as a patient;
  - (c) is undergoing, or whose partner or dependent child is undergoing, medical treatment, or medically approved convalescence, in accommodation other than residential accommodation;
  - (d) is following, a training course;
  - (e) is undertaking medically approved care of a person;
  - (f) is undertaking the care of a child whose parent or guardian is temporarily absent from the dwelling normally occupied by that parent or guardian for the purpose of receiving medically approved care or medical treatment;
  - (g) is receiving medically approved care provided in accommodation other than residential accommodation;
  - (h) is a student;
  - (i) is receiving care provided in residential accommodation and is not a person to whom sub-paragraph (2)(a) applies; or
  - (j) has left the dwelling he resides in through fear of violence, in that dwelling, or by a person who was formerly a member of the family of the person first mentioned.

- 8.3A This sub-paragraph applies to a person (“P”) who is:  
 (a) detained in custody on remand pending trial;  
 (b) detained pending sentence upon conviction; or  
 (c) as a condition of bail required to reside—  
 (i) in a dwelling, other than a dwelling P occupies as P’s home; or  
 (ii) in premises approved under section 13 of the Offender Management Act 2007(7),  
 and who is not also detained in custody following sentence upon conviction.
- 8.3B This sub-paragraph applies where:  
 (a) a person is temporarily absent from Great Britain;  
 (b) the person is a member of His Majesty’s forces posted overseas, a mariner or a continental shelf worker;  
 (c) immediately before that period of absence from Great Britain, the person was not absent from the dwelling.
- 8.3C Where sub-paragraph (3B) applies, a period of absence from Great Britain not exceeding 26 weeks, beginning with the first day of absence from Great Britain, shall be treated as a period of temporary absence where and for so long as:  
 (a) the person intends to return to the dwelling;  
 (b) the part of the dwelling in which he usually resided is not let or sub-let;  
 (c) the period of absence from Great Britain is unlikely to exceed 26 weeks.
- 8.3D This sub-paragraph applies where—  
 (a) a person is temporarily absent from Great Britain;  
 (b) the person is a person described in any of paragraphs (b), (c), (g) or (j) of sub-paragraph (3);  
 (c) immediately before that period of absence from Great Britain, the person was not absent from the dwelling.
- 8.3E Where sub-paragraph (3D) applies, a period of absence from Great Britain not exceeding 26 weeks, beginning with the first day of absence from Great Britain, shall be treated as a period of temporary absence where and for so long as:  
 (a) the person intends to return to the dwelling;  
 (b) the part of the dwelling in which he usually resided is not let or sub-let;  
 (c) the period of absence is unlikely to exceed 26 weeks, or in exceptional circumstances, is unlikely substantially to exceed that period.
- 8.3F This sub-paragraph applies where:  
 (a) a person is temporarily absent from Great Britain;  
 (b) the person is a person described in any of paragraphs (a), (d), (e), (f), (h) or (i) of sub-paragraph (3);  
 (c) immediately before that period of absence from Great Britain, the person was not absent from the dwelling.
- 8.3G Where sub-paragraph (3F) applies, a period of absence from Great Britain not exceeding 4 weeks, beginning with the first day of absence from Great Britain, shall be treated as a period of temporary absence where and for so long as:  
 (a) the person intends to return to the dwelling;  
 (b) the part of the dwelling in which he usually resided is not let or sub-let;  
 (c) the period of absence is unlikely to exceed 4 weeks, or in exceptional circumstances, is unlikely substantially to exceed that period.”;
- 8.4 This sub-paragraph applies to a person who is—  
 (a) detained in custody pending sentence upon conviction or under a sentence imposed by a court (other than a person who is detained in hospital under the provisions of the Mental

Health Act 1983, or, in Scotland, under the provisions of the Mental Health (Care and Treatment) (Scotland) Act 2003 or the Criminal Procedure (Scotland) Act 1995 or, in Northern Ireland, under Article 4 or 12 of the Mental Health (Northern Ireland) Order 1986); and  
(b) on temporary release from detention in accordance with Rules made under the provisions of the Prison Act 1952 or the Prisons (Scotland) Act 1989.

- 8.5 Where sub-paragraph (4) applies to a person, then, for any day when he is on temporary release—
- (a) if such temporary release was immediately preceded by a period of temporary absence under sub-paragraph (2)(b) or (c), he must be treated, for the purposes of sub-paragraph (1), as if he continues to be absent from the dwelling, despite any return to the dwelling;
  - (b) for the purposes of sub-paragraph (3)(a), he must be treated as if he remains in detention;
  - (c) if he does not fall within paragraph (a), he is not to be considered to be a person who is liable to pay council tax in respect of a dwelling of which he is a resident.

- 8.6 In this paragraph—
- “continental shelf worker” means a person who is employed, whether under a contract of service or not, in a designated area or a prescribed area in connection with any of the activities mentioned in section 11(2) of the Petroleum Act 1998;
- “designated area” means any area which may from time to time be designated by Order in Council under the Continental Shelf Act 1964 as an area within which the rights of the United Kingdom with respect to the seabed and subsoil and their natural resources may be exercised;
- “mariner” means a person who is employed under a contract of service either as a master or member of the crew of any ship or vessel, or in any other capacity on board any ship or vessel, where—
- (a) the employment in that capacity is for the purposes of that ship or vessel or its crew or any passengers or cargo or mails carried by the ship or vessel; and
  - (b) the contract is entered into in the United Kingdom with a view to its performance (in whole or in part) while the ship or vessel is on its voyage;”;
- “medically approved” means certified by a medical practitioner;
- “member of His Majesty’s forces posted overseas” means a person who is a member of the regular forces or the reserve forces (within the meaning of section 374 of the Armed Forces Act 2006(10)), who is absent from the main dwelling because the person has been posted outside of Great Britain to perform the duties of a member of His Majesty’s regular forces or reserve forces;
- “patient” means a person who is undergoing medical or other treatment as an in-patient in any hospital or similar institution;
- “prescribed area” means any area over which Norway or any member State (other than the United Kingdom) exercises sovereign rights for the purpose of exploring the seabed and subsoil and exploiting their natural resources, being an area outside the territorial seas of Norway or such member State, or any other area which is from time to time specified under section 10(8) of the Petroleum Act 1998;”
- “residential accommodation” means accommodation which is provided in:
- (a) a care home;
  - (b) an independent hospital;
  - (c) an Abbeyfield Home; or
  - (d) an establishment managed or provided by a body incorporated by Royal Charter or constituted by Act of Parliament other than a local social services authority;
- “training course” means a course of training or instruction provided wholly or partly by or on behalf of or in pursuance of arrangements made with, or approved by or on behalf of, Skills

Development Scotland, Scottish Enterprise, Highlands and Islands Enterprise, a government department or the Secretary of State.

## **9.0 Membership of a family**

- 9.1 Within the support scheme adopted by the Council 'family' means;
- a. a married or unmarried couple;
  - b. married or unmarried couple and a member of the same household for whom one of them is or both are responsible and who is a child or a young person;
  - c. two people of the same sex who are civil partners of each other and are members of the same household (with or without children);
  - d. two people of the same sex who are not civil partners of each other but are living together as if they were civil partners (with or without children),
  - e. and for the purposes of sub-paragraph (d) two people of the same sex are to be regarded as living together as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were, they instead two people of the opposite sex;
  - f. except in prescribed circumstances, a person who is not a member of a married or unmarried couple and a member of the same household for whom that person is responsible and who is a child or a young person;

For the purposes of the scheme a child is further defined as a 'child or young person'

A 'child' means a person under the age of 16 and a 'Young Person' is someone aged 16 or over but under 20 and who satisfies other conditions. These conditions are:

- they are aged 16, have left 'relevant education' or training, and 31 August following the sixteenth birthday has not yet been passed;
- they are aged 16 or 17, have left education or training, are registered for work, education or training, are not in remunerative work and are still within their 'extension period';
- they are on a course of full-time non-advanced education, or are doing 'approved training', and they began that education or training before reaching the age of 19;
- they have finished a course of full-time non-advanced education, but are enrolled on another such course (other than one provided as a result of their employment);
- they have left 'relevant education' or 'approved training' but have not yet passed their 'terminal date'.

- 9.2 Paragraph 9.1 the definition of child or young person shall not apply to a person who is;
- a. on income support;
  - b. an income-based jobseeker's allowance or an income related employment and support allowance; or be entitled to an award of Universal Credit; or
  - c. a person to whom section 6 of the Children (Leaving Care) Act 2000 applies.
- 9.3 The definition also includes a child or young person in respect of whom there is an entitlement to child benefit but only for the period that Child Benefit is payable.

## **10.0 Circumstances in which a person is to be treated as responsible (or not responsible) for a child or young person.**

- 10.1 Subject to the following paragraphs a person shall be treated as responsible for a child or young person who is normally living with him, and this includes a child or young person to whom paragraph 9.3 applies.
- 10.2 Where a child or young person spends equal amounts of time in different households, or where there is a question as to which household he is living in, the child or young person shall be treated for the purposes of paragraph 9.1 as normally living with;
- a. the person who is receiving child benefit in respect of him; or
  - b. if there is no such person;

- i. where only one claim for child benefit has been made in respect of him, the person who made that claim; or
- ii. in any other case the person who has the primary responsibility for him.

10.3 For the purposes of this scheme a child or young person shall be the responsibility of only one person in any reduction week and any person other than the one treated as responsible for the child or young person under this section shall be treated as not so responsible.

**11.0 Circumstances in which a child or young person is to be treated as being or not being a member of the household.**

11.1 Subject to paragraphs 11.2 and 11.3, the applicant and any partner and, where the applicant or his partner is treated as responsible by virtue of section 10 (circumstances in which a person is to be treated as responsible or not responsible for a child or young person) for a child or young person, that child or young person and any child of that child or young person, shall be treated as members of the same household notwithstanding that any of them is temporarily absent from that household.

11.2 A child or young person shall not be treated as a member of the applicant's household where he is;

- a. placed with the applicant or his partner by a local authority under section 23(2)(a) of the Children Act 1989 or by a voluntary organisation under section 59(1)(a) of that Act, or in Scotland boarded out with the applicant or his partner under a relevant enactment; or
- b. placed, or in Scotland boarded out, with the applicant or his partner prior to adoption; or
- c. placed for adoption with the applicant or his partner in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009.

11.3 Subject to paragraph 11.4, paragraph 11.1 shall not apply to a child or young person who is not living with the applicant and he—

- a. is being looked after by, or in Scotland is in the care of, a local authority under a relevant enactment; or
- b. has been placed, or in Scotland boarded out, with a person other than the applicant prior to adoption; or
- c. has been placed for adoption in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009; or in accordance with an adoption allowance scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (adoption allowances schemes).

11.4 The authority shall treat a child or young person to whom paragraph 11.3 a) applies as being a member of the applicant's household in any reduction week where;

- a. that child or young person lives with the applicant for part or all of that reduction week; and
- b. the authority considers that it is responsible to do so taking into account the nature and frequency of that child's or young person's visits.

11.5 In this paragraph 'relevant enactment' means the Army Act 1955, the Air Force Act 1955, the Naval Discipline Act 1957, the Matrimonial Proceedings (Children) Act 1958, the Social Work (Scotland) Act 1968, the Family Law Reform Act 1969, the Children and Young Persons Act 1969, the Matrimonial Causes Act 1973, the Children Act 1975, the Domestic Proceedings and Magistrates' Courts Act 1978, the Adoption and Children (Scotland) Act 1978, the Family Law Act 1986, the Children Act 1989, the Children (Scotland) Act 1995 and the Legal Aid, Sentencing and Punishment of Offenders Act 2012 as amended.



**12.0 – 14.0 Not Used**

**15.0 Calculation of income and capital of members of applicant's family and of a polygamous marriage**

- 15.1 The income and capital of:
- (a) an applicant; and
  - (b) any partner of that applicant,

is to be calculated in accordance with the following provisions.

- 15.2 The income and capital of any partner of the applicant is to be treated as income and capital of the applicant, and in this Part any reference to the applicant applies equally to any partner of that applicant.

- 15.3 Where an applicant or the partner of an applicant is married polygamously to two or more members of his household:
- (a) the applicant must be treated as possessing capital and income belonging to each such member; and
  - (b) the income and capital of that member is to be calculated in accordance with the following provisions of this Part in like manner as for the applicant.

**15A.0 Calculation of income and capital: persons who have an award of universal credit.**

- 15A.1 In determining the income of an applicant
- a. who has, or
  - b. who (jointly with his partner) has,
- an award of universal credit the authority may if it feels appropriate, subject to the following provisions of this paragraph, use the calculation or estimate of the income of the applicant, or the applicant and his partner jointly (as the case may be), made by the Secretary of State for the purpose of determining the award of universal credit.

- 15A.2 The authority may adjust the amount referred to in sub-paragraph (1) to take account of
- (a) income consisting of the award of universal credit, determined in accordance with subparagraph (3);
  - (b) any sum to be disregarded under paragraphs of Schedule 3 to this scheme (sums to be disregarded in the calculation of earnings);
  - (c) any sum to be disregarded under paragraphs of Schedule 4 to this scheme (sums to be disregarded in the calculation of income other than earnings);
  - (d) section 16 (circumstances in which income and capital of non-dependant is to be treated as applicant's), if the authority determines that the provision applies in the applicant's case; and
  - (e) an amount determined as representing the housing costs element of any universal credit award.

- 15A.3 The amount for the award of universal credit is to be determined by multiplying the amount of the award by 12 and dividing the product by 52.

- 15A.4 Sections 16 (income and capital of non-dependant to be treated as applicant's) and 52 and 53 (disregards from income) apply (so far as relevant) for the purpose of determining any adjustments, which fall to be made to the figure for income under sub-paragraph (2)

- 15A.5 In determining the capital of an applicant;
- (a) who has, or
  - (b) who (jointly with his partner) has,
- an award of universal credit, the authority may use the calculation or estimate of the capital of the applicant, or the applicant and his partner jointly (as the case may be), made by the

Secretary of State for the purpose of determining that award.

**16.0 Circumstances in which capital and income of non-dependant is to be treated as applicant's**

16.1 Where it appears to the authority that a non-dependant and the applicant have entered into arrangements in order to take advantage of the council tax reduction scheme and the non-dependant has more capital and income than the applicant, that authority shall, except where the applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, treat the applicant as possessing capital and income belonging to that non-dependant, and, in such a case, shall disregard any capital and income which the applicant does possess.

16.2 Where an applicant is treated as possessing capital and income belonging to a non-dependant under paragraph 16.1 the capital and income of that non-dependant shall be calculated in accordance with the following provisions in like manner as for the applicant and any reference to the 'applicant' shall, except where the context otherwise requires, be construed for the purposes of this scheme as if it were a reference to that non-dependant.

**17.0 Calculation of income on a weekly basis**

17.1 For the purposes of this scheme and in line with regulation 34 of the Housing Benefit Regulations 2006 (disregard to changes in tax, contributions etc.), the income of an applicant shall be calculated on a weekly basis;

- a. by estimating the amount which is likely to be his average weekly income in accordance with this Section and in line with Sections 2, 3, 4 and 5 of Part 6 of the Housing Benefit Regulations 2006;
- b. by adding to that amount, the weekly income calculated in line with regulation 52 of the Housing Benefit Regulations 2006 (calculation to tariff income from capital); and
- c. by then deducting any relevant child care charges to which section 18 (treatment of child care charges) applies from any earnings which form part of the average weekly income or, in a case where the conditions in paragraph 17.2 are met, from those earnings plus whichever credit specified in sub-paragraph (b) of that paragraph is appropriate, up to a maximum deduction in respect of the applicant's family of whichever of the sums specified in paragraph (3) applies in his case.

17.2 The conditions of this paragraph are that;

- a. the applicant's earnings which form part of his average weekly income are less than the lower of either his relevant child care charges or whichever of the deductions specified in paragraph (3) otherwise applies in his case; and
- b. that applicant or, if he is a member of a couple either the applicant or his partner, is in receipt of either working tax credit or child tax credit.

17.3 The maximum deduction to which paragraph 17.1 c) above refers shall be;

- a. where the applicant's family includes only one child in respect of whom relevant child care charges are paid, £175.00 per week.
- b. where the applicant's family includes more than one child in respect of whom relevant child care charges are paid, £300.00 per week.

The amounts stated in this paragraph shall be amended in accordance with the Housing Benefit Regulations 2006 (as amended).

17.4 For the purposes of paragraph 17.1 'income' includes capital treated as income under section 31 (capital treated as income) and income, which an applicant is treated as possessing under section 32 (notional income).

**18.0 Treatment of childcare charges**

18.1 This section applies where an applicant is incurring relevant child-care charges and;

- a. is a lone parent and is engaged in remunerative work;

- b. is a member of a couple both of whom are engaged in remunerative work; or
  - c. is a member of a couple where one member is engaged in remunerative work and the other;
    - i. is incapacitated;
    - ii. is an in-patient in hospital; or
    - iii. is in prison (whether serving a custodial sentence or remanded in custody awaiting trial or sentence).
- 18.2 For the purposes of paragraph 18.1 and subject to paragraph 18.4, a person to whom paragraph 18.3 applies shall be treated as engaged in remunerative work for a period not exceeding 28 weeks during which he—
- a. is paid statutory sick pay;
  - b. is paid short-term incapacity benefit at the lower rate under sections 30A to 30E of the Act;
  - c. is paid an employment and support allowance;
  - d. is paid income support on the grounds of incapacity for work under regulation 4ZA of, and paragraph 7 or 14 of Schedule 1B to, the Income Support Regulations 1987; or
  - e. is credited with earnings on the grounds of incapacity for work or limited capability for work under regulation 8B of the Social Security (Credits) Regulations 1975.
- 18.3 This paragraph applies to a person who was engaged in remunerative work immediately before
- a. the first day of the period in respect of which he was first paid statutory sick pay, short-term incapacity benefit, an employment and support allowance or income support on the grounds of incapacity for work; or
  - b. the first day of the period in respect of which earnings are credited, as the case may be.
- 18.4 In a case to which paragraph 18.2 d) or e) applies, the period of 28 weeks begins on the day on which the person is first paid income support or on the first day of the period in respect of which earnings are credited, as the case may be.
- 18.5 Relevant childcare charges are those charges for care to which paragraphs 18.6 and 18.7 apply and shall be calculated on a weekly basis in accordance with paragraph 18.10.
- 18.6 The charges are paid by the applicant for care, which is provided
- a. in the case of any child of the applicant's family who is not disabled, in respect of the period beginning on that child's date of birth and ending on the day preceding the first Monday in September following that child's fifteenth birthday; or
  - b. in the case of any child of the applicant's family who is disabled, in respect of the period beginning on that person's date of birth and ending on the day preceding the first Monday in September following that person's sixteenth birthday.
- 18.7 The charges are paid for care, which is provided by one, or more of the care providers listed in paragraph 18.8 and are not paid—
- a. in respect of the child's compulsory education;
  - b. by an applicant to a partner or by a partner to an applicant in respect of any child for whom either or any of them is responsible in accordance with section 10 (circumstances in which a person is treated as responsible or not responsible for another); or
  - c. in respect of care provided by a relative of the child wholly or mainly in the child's home.
- 18.8 The care to which paragraph 18.7 refers may be provided;
- a. out of school hours, by a school on school premises or by a local authority;
    - i. for children who are not disabled in respect of the period beginning on their eight birthday and ending on the day preceding the first Monday in September following their fifteenth birthday; or
    - ii. for children who are disabled in respect of the period beginning on their eight birthday and ending on the day preceding the first Monday in September following their sixteenth birthday; or

- b. by a child care provider approved in accordance with by the Tax Credit (New Category of Child Care Provider) Regulations 1999;
- c. by persons registered under Part 2 of the Children and Families (Wales) Measure 2010; or
- d. by a person who is excepted from registration under Part 2 of the Children and Families (Wales) Measure 2010 because the child care that person provides is in a school or establishment referred to in article 11, 12 or 14 of the Child Minding and Day Care Exceptions (Wales) order 2010; or
- e. by;
  - i. persons registered under section 59(1) of the Public Services Reform Scotland Act 2010; or
  - ii. local authorities registered under section 83(1) of that Act, where the care provided is child minding or daycare within the meaning of that Act; or
- f. by a person prescribed in regulations made pursuant to section 12(4) of the Tax Credits Act 2002 or
- g. by a person who is registered under Chapter 2 or 3 of Part 3 of the Childcare Act 2006; or
- h. by any of the schools mentioned in section 34(2) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 2 of Part 3 of that Act does not apply by virtue of section 34(2) of that Act; or
- i. by any of the schools mentioned in section 53(2) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 3 of Part 3 of that Act does not apply by virtue of section 53(2) of that Act; or
- j. by any of the establishments mentioned in section 18(5) of the Childcare Act 2006 in circumstances where the care is not included in the meaning of 'childcare' for the purposes of Part 1 and Part 3 of that Act by virtue of that subsection; or
- k. by a foster parent or kinship carer under the Fostering Services Regulations 2002, the Fostering Services (Wales) Regulations 2003 or the Looked After Children (Scotland) Regulations 2009 in relation to a child other than one whom the foster parent is fostering, or kinship carer is looking after; or
- l. by a domiciliary care worker under the Domiciliary Care Agencies Regulations 2002 or the Domiciliary Care Agencies (Wales) Regulations 2004; or
- m. by a person who is not a relative of the child wholly or mainly in the child's home.

18.9 In paragraphs 18.6 and 18.8 a), 'the first Monday in September' means the Monday which first occurs in the month of September in any year.

18.10 Relevant child care charges shall be estimated over such period, not exceeding a year, as is appropriate in order that the average weekly charge may be estimated accurately having regard to information as to the amount of that charge provided by the child minder or person providing the care.

18.11 For the purposes of paragraph 18.1 c) the other member of a couple is incapacitated where

- a. **but for the operation of this scheme**, the applicant's applicable amount includes a disability premium on account of the other member's incapacity or the support component or the work-related activity component on account of his having limited capability for work
- b. **but for the operation of this scheme**, the applicant's applicable amount would include a disability premium on account of the other member's incapacity but for that other member being treated as capable of work by virtue of a determination made in accordance with regulation made under section 171E of the Act;
- c. **but for the operation of this scheme**, the applicant's applicable amount would include the support component or the work-related activity component on account of the other member having limited capability for work but for that other member being treated as not having limited capability for work by virtue of a determination made in accordance

- with the Employment and Support Allowance Regulations 2008 or Employment and Support Regulations 2013;
- d. the applicant (within the meaning of this scheme) is, or is treated as, incapable of work and has been so incapable, or has been so treated as incapable, of work in accordance with the provisions of, and regulations made under, Part 12A of the Act (incapacity for work) for a continuous period of not less than 196 days; and for this purpose, any two or more separate periods separated by a break of not more than 56 days shall be treated as one continuous period;
  - e. the applicant (within the meaning of this scheme) has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations 2008 or Employment and Support Regulations 2013 for a continuous period of not less than 196 days and for this purpose any two or more separate periods separated by a break of not more than 84 days must be treated as one continuous period;
  - f. there is payable in respect of him one or more of the following pensions or allowances—
    - i. long-term incapacity benefit or short-term incapacity benefit at the higher rate under Schedule 4 to the Act;
    - ii. attendance allowance under section 64 of the Act;
    - iii. severe disablement allowance under section 68 of the Act;
    - iv. disability living allowance under section 71 of the Act;
    - v. personal independence payment under the Welfare Reform Act 2012;
    - vi. an AFIP;
    - vii. increase of disablement pension under section 104 of the Act;
    - viii. a pension increase paid as part of a war disablement pension or under an industrial injuries scheme which is analogous to an allowance or increase of disablement pension under head (ii), (iv) or (vii) above;
    - ix. main phase employment and support allowance;
  - g. a pension or allowance to which head (ii), (iv), (vi) or (viii) of sub-paragraph (f) above refers was payable on account of his incapacity but has ceased to be payable in consequence of his becoming a patient, which in this section shall mean a person (other than a person who is serving a sentence of imprisonment or detention in a youth custody institution) who is regarded as receiving free in-patient treatment within the meaning of social security (Hospital In-Patients) Regulations 2005.
  - h. an AFIP would be payable to that person but for any suspension of payment in accordance with any terms of the armed and reserve forces compensation scheme which allow for a suspension because a person is undergoing medical treatment in a hospital or similar institution;
  - i. paragraphs (f) or (g) would apply to him if the legislative provisions referred to in those sub-paragraphs were provisions under any corresponding enactment having effect in Northern Ireland; or
  - j. he has an invalid carriage or other vehicle provided to him by the Secretary of State under section 5(2)(a) of and Schedule 2 to the National Health Service Act 1977 or under section 46 of the National Health Service (Scotland) Act 1978 or provided by the Department of Health, Social Services and Public Safety in Northern Ireland under Article 30(1) of the Health and Personal Social Services (Northern Ireland) Order 1972.
  - k. 18.12 For the purposes of paragraph 18.11 once paragraph 18.11d) applies to the applicant, if he then ceases, for a period of 56 days or less, to be incapable, or to be treated as incapable, of work, that paragraph shall, on his again becoming so incapable, or so treated as incapable, of work at the end of that period, immediately thereafter apply to him for so long as he remains incapable, or is treated as remaining incapable, of work.

18.12 For the purposes of paragraph 18.11 once paragraph 18.11d) applies to the applicant, if he then ceases, for a period of 56 days or less, to be incapable, or to be treated as incapable, of work, that paragraph shall, on his again becoming so incapable, or so treated as incapable, of work at

the end of that period, immediately thereafter apply to him for so long as he remains incapable, or is treated as remaining incapable, of work.

18.12A For the purposes of paragraph 18.11, once paragraph 18.11e) applies to the applicant, if he then ceases, for a period of 84 days or less, to have, or to be treated as having, limited capability for work, that paragraph is, on his again having, or being treated as having, limited capability for work at the end of that period, immediately thereafter apply to him for so long as he has, or is treated as having, limited capability for work.

18.13 For the purposes of paragraphs 18.6 and 18.8 a), a person is disabled if he is a person—

- a. in respect of whom disability living allowance, personal independence payment or the support component of the Employment and Support Allowance is payable, or has ceased to be payable solely because he is a patient;
- b. who is registered as blind in a register compiled under section 29 of the National Assistance Act 1948 welfare services) or, in Scotland, has been certified as blind and in consequence he is registered as blind in a register maintained by or on behalf of a council constituted under section 2 of the Local Government (Scotland) Act 1994; or
- c. who ceased to be registered as blind in such a register within the period beginning 28 weeks before the first Monday in September following that person's fifteenth birthday and ending on the day preceding that person's sixteenth birthday.

18.14 For the purposes of paragraph 18.1 a person on maternity leave, paternity leave or adoption leave shall be treated as if she is engaged in remunerative work for the period specified in paragraph 18.15 ('the relevant period') provided that—

- a. in the week before the period of maternity leave, paternity leave or adoption leave began she was in remunerative work;
- b. the applicant is incurring relevant child care charges within the meaning of paragraph 18.5; and
- c. she is entitled to either statutory maternity pay under section 164 of the Act, statutory paternity pay by virtue of section 171ZA or 171ZB of the Act statutory adoption pay by of section 171ZL of the Act, maternity allowance under section 35 of the Act or qualifying support.

18.15 For the purposes of paragraph 18.14 the relevant period shall begin on the day on which the person's maternity, paternity leave or adoption leave commences and shall end on—

- a. the date that leave ends;
- b. if no child care element of working tax credit is in payment on the date that entitlement to maternity allowance, qualifying support, statutory maternity pay, statutory paternity pay or statutory adoption pay ends, the date that entitlement ends; or
- c. if a child care element of working tax credit is in payment on the date that entitlement to maternity allowance or qualifying support, statutory maternity pay or statutory adoption pay ends, the date that entitlement to that award of the child care element of the working tax credits ends.

whichever shall occur first.

18.16 In paragraphs 18.14 and 18.15

- a. **'qualifying support'** means income support to which that person is entitled by virtue of paragraph 14B of Schedule 1B to the Income Support Regulations 1987; and
- b. **'child care element'** of working tax credit means the element of working tax credit prescribed under section 12 of the Tax Credits Act (child care element) 2002.

18.17 In this section 'applicant' does not include an applicant;

- a. who has, or
- b. who (jointly with his partner) has,

an award of universal credit.

## **19.0 Average weekly earnings of employed earners.**

19.1 Where an applicant's income consists of earnings from employment as an employed earner his average weekly earnings shall be estimated by reference to his earnings from that employment—

- a. over a period immediately preceding the reduction week in which the claim is made or treated as made and being a period of
  - i. 5 weeks, if he is paid weekly; or
  - ii. 2 months, if he is paid monthly; or
- b. whether or not sub-paragraph 19.1a i) or ii) applies, where an applicant's earnings fluctuate, over such other period preceding the reduction week in which the claim is made or treated as made as may, in any particular case, enable his average weekly earnings to be estimated more accurately.

19.2 Where the applicant has been in his employment for less than the period specified in paragraph 19.1 a)(i) or (ii)

- a. if he has received any earnings for the period that he has been in that employment and those earnings are likely to represent his average weekly earnings from that employment his average weekly earnings shall be estimated by reference to those earnings;
- b. in any other case, the authority shall require the applicant's employer to furnish an estimate of the applicant's likely weekly earnings over such period as the authority may require and the applicant's average weekly earnings shall be estimated by reference to that estimate.

19.3 Where the amount of an applicant's earnings changes during an award the authority shall estimate his average weekly earnings by reference to his likely earnings from the employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately but the length of the period shall not in any case exceed 52 weeks.

19.4 For the purposes of this section the applicant's earnings shall be calculated in accordance with sections 25 and 26.

## **20.0 Average weekly earnings of self-employed earners**

20.1 Where an applicant's income consists of earnings from employment as a self-employed earner his average weekly earnings shall be estimated by reference to his earnings from that employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately but the length of the period shall not in any case exceed a year.

20.2 For the purposes of this section the applicant's earnings shall be calculated in accordance with section 27 to 29 of this scheme.

## **21.0 Average weekly income other than earnings**

21.1 An applicant's income which does not consist of earnings shall, except where paragraph 18.2 applies, be estimated over such period as is appropriate in order that his average weekly income may be estimated accurately but the length of the period shall not in any case exceed 52 weeks; and nothing in this paragraph shall authorise the authority to disregard any such income other than that specified in Schedule 4 of this scheme.

21.2 The period over which any benefit under the benefit Acts is to be taken into account shall be the period in respect of which that support is payable.

21.3 For the purposes of this section income other than earnings shall be calculated in accordance with paragraphs 30 to 32 of this scheme.

## **22.0 Calculation of average weekly income from tax credits**

22.1 This section applies where an applicant receives a tax credit.

22.2 Where this section applies, the period over which a tax credit is to be taken into account shall be the period set out in paragraph 22.3.

22.3 Where the instalment in respect of which payment of a tax credit is made is;

- a. a daily instalment, the period is 1 day, being the day in respect of which the instalment is paid;
- b. a weekly instalment, the period is 7 days, ending on the day on which the instalment is due to be paid;
- c. a two-weekly instalment, the period is 14 days, commencing 6 days before the day on which the instalment is due to be paid;
- d. a four-weekly instalment, the period is 28 days, ending on the day on which the instalment is due to be paid.

22.4 For the purposes of this section 'tax credit' means child tax credit or working tax credit.

## **23.0 Calculation of weekly income**

23.1 For the purposes of sections 19 (average weekly earnings of employed earners), 21 (average weekly income other than earnings) and 22 (calculation of average weekly income from tax credits), where the period in respect of which a payment is made;

- a. does not exceed a week, the weekly amount shall be the amount of that payment;
- b. exceeds a week, the weekly amount shall be determined—
  - i. in a case where that period is a month, by multiplying the amount of the payment by 12 and dividing the product by 52;
  - ii. in any other case, by dividing the amount of the payment by the number equal to the number of days in the period to which it relates and multiplying the product by 7.

23.2 For the purpose of section 20 (average weekly earnings of self-employed earners) the weekly amount of earnings of an applicant shall be determined by dividing his earnings over the assessment period by the number equal to the number of days in that period and multiplying the product by 7.

## **24.0 Disregard of changes in tax, contributions etc.**

24.1 In calculating the applicant's income the appropriate authority may disregard any legislative change

- a. in the basic or other rates of income tax;
- b. in the amount of any personal tax relief;
- c. in the rates of national insurance contributions payable under the Act or in the lower earnings limit or upper earnings limit for Class 1 contributions under the Act, the lower or upper limits applicable to Class 4 contributions under the Act or the amount specified in section 11(4) of the Act (small profits threshold in relation to Class 2 contributions);
- d. in the amount of tax payable as a result of an increase in the weekly rate of Category A, B, C or D retirement pension or any addition thereto or any graduated pension payable under the Act;
- e. in the maximum rate of child tax credit or working tax credit,

for a period not exceeding 30 reduction weeks beginning with the reduction week immediately following the date from which the change is effective



## **25.0 Earnings of employed earners.**

25.1 Subject to paragraph 25.2, 'earnings' means in the case of employment as an employed earner, any remuneration or profit derived from that employment and includes—

- a. any bonus or commission;
- b. any payment in lieu of remuneration except any periodic sum paid to an applicant on account of the termination of his employment by reason of redundancy;
- c. any payment in lieu of notice, or any lump sum payment intended as compensation for the loss of employment but only in so far as it represents loss of income;
- d. any holiday pay except any payable more than 4 weeks after termination or interruption of the employment;
- e. any payment by way of a retainer;
- f. any payment made by the applicant's employer in respect of expenses not wholly, exclusively and necessarily incurred in the performance of the duties of the employment, including any payment made by the applicant's employer in respect of—(i) travelling expenses incurred by the applicant between his home and his place of employment;  
(ii) expenses incurred by the applicant under arrangements made for the care of a member of his family owing to the applicant's absence from home;
- g. any award of compensation made under section 112(4) or 117(3)(a) of the Employment Rights Act 1996 (remedies and compensation for unfair dismissal);
- h. any payment or remuneration made under section 28, 34, 64, 68 or 70 of the Employment Rights Act 1996 (right to guarantee payments, remuneration on suspension on medical or maternity grounds, complaints to employment tribunals);
- i. any such sum as is referred to in section 112 of the Act (certain sums to be earnings for social security purposes);
- j. any statutory sick pay, statutory maternity pay, statutory paternity pay, or statutory adoption pay, or a corresponding payment under any enactment having effect in Northern Ireland;
- k. any remuneration paid by or on behalf of an employer to the applicant who for the time being is on maternity leave, paternity leave or adoption leave or is absent from work because he is ill;
- l. the amount of any payment by way of a non-cash voucher which has been taken into account in the computation of a person's earnings in accordance with Part 5 of Schedule 3 to the Social Security (Contributions) Regulations 2001 as amended<sup>3</sup>.

25.2 Earnings shall not include—

- a. subject to paragraph 25.3, any payment in kind;
- b. any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of employment;
- c. any occupational pension
- d. any payment in respect of expenses arising out of an applicant participating as a service user.

25.3 Paragraph 25.2 a) shall not apply in respect of any non-cash voucher referred to in paragraph 25.1 l)

## **26.0 Calculation of net earnings of employed earners.**

26.1 For the purposes of section 19 (average weekly earnings of employed earners), the earnings of an applicant derived or likely to be derived from employment as an employed earner to be taken into account shall, subject to paragraph 26.2, be his net earnings.

26.2 There shall be disregarded from an applicant's net earnings, any sum, where applicable,

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<sup>3</sup> Social Security (Contributions)(Amendment) Regulations 2013, Social Security (Contributions)(Amendment No.2) Regulations 2013 and Social Security (Contributions)(Amendment No.2) Regulations 2013

specified in paragraphs 1 to 14 of Schedule 3.

- 26.3 For the purposes of paragraph 26.1 net earnings shall, except where paragraph 26.6 applies, be calculated by taking into account the gross earnings of the applicant from that employment over the assessment period, less;
- a. any amount deducted from those earnings by way of
    - i) income tax;
    - ii) primary Class 1 contributions under the Act;
  - b. one-half of any sum paid by the applicant by way of a contribution towards an occupational pension scheme;
  - c. one-half of the amount calculated in accordance with paragraph 26.5 in respect of any qualifying contribution payable by the applicant; and
  - d. where those earnings include a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay, statutory maternity pay, statutory paternity pay or statutory adoption pay, any amount deducted for those earnings by way of any contributions which are payable under any enactment having effect in Northern Ireland and which correspond to primary Class 1 contributions under the Act.
- 26.4 In this section ‘qualifying contribution’ means any sum which is payable periodically as a contribution towards a personal pension scheme.
- 26.5 The amount in respect of any qualifying contribution shall be calculated by multiplying the daily amount of the qualifying contribution by the number equal to the number of days in the assessment period; and for the purposes of this section the daily amount of the qualifying contribution shall be determined—
- a. where the qualifying contribution is payable monthly, by multiplying the amount of the qualifying contribution by 12 and dividing the product by 365;
  - b. in any other case, by dividing the amount of the qualifying contribution by the number equal to the number of days in the period to which the qualifying contribution relates.
- 26.6 Where the earnings of an applicant are estimated under sub-paragraph (b) of paragraph 2) of the section 19 (average weekly earnings of employment earners), his net earnings shall be calculated by taking into account those earnings over the assessment period, less—
- a. an amount in respect of income tax equivalent to an amount calculated by applying to those earnings the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under sections 257(1) of the Income and Corporation Taxes Act 1988(personal allowances) as is appropriate to his circumstances but, if the assessment period is less than a year, the earnings to which the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax is to be applied and the amount of the personal relief deductible under this sub-paragraph shall be calculated on a pro rata basis;
  - b. an amount equivalent to the amount of the primary Class 1 contributions that would be payable by him under the Act in respect of those earnings if such contributions were payable; and
  - c. one-half of any sum which would be payable by the applicant by way of a contribution towards an occupational or personal pension scheme, if the earnings so estimated were actual earnings.

## **27.0 Earnings of self-employed earners**

- 27.1 Subject to paragraph 27.2, ‘earnings’, in the case of employment as a self- employed earner, means the gross income of the employment plus any allowance paid under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 to the applicant for the purpose of assisting him in carrying on his business unless at the date of claim the allowance has been terminated.

27.2 'Earnings' shall not include any payment to which paragraph 27 or 28 of Schedule 4 refers (payments in respect of a person accommodated with the applicant under arrangements made by a local authority or voluntary organisation and payments made to the applicant by a health authority, local authority or voluntary organisation in respect of persons temporarily in the applicant's care) nor shall it include any sports award.

27.3 This paragraph applies to—

- a. royalties or other sums paid as a consideration for the use of, or the right to use, any copyright, design, patent or trade mark; or
- b. any payment in respect of any—
  - (i) book registered under the Public Lending Right Scheme 1982; or
  - (ii) work made under any international public lending right scheme that is analogous to the Public Lending Right Scheme 1982, where the applicant is the first owner of the copyright, design, patent or trade mark, or an original contributor to the book of work concerned.

27.4 Where the applicant's earnings consist of any items to which paragraph 27.3 applies, those earnings shall be taken into account over a period equal to such number of weeks as is equal to the number obtained (and any fraction is to be treated as a corresponding fraction of a week) by dividing the earnings by

- (a) the amount of the reduction under this scheme which would be payable had the payment not been made, plus
- (b) an amount equal to the total of the sums which would fall to be disregarded from the payment under Schedule 3 (sums to be disregarded in the calculation of earnings) as appropriate in the applicant's case.

## **28.0 Calculation of net profit of self-employed earners**

28.1 For the purposes of section 20 (average weekly earnings of self-employed earners) the earnings of an applicant to be taken into account shall be.

- a. in the case of a self-employed earner who is engaged in employment on his own account, the net profit derived from that employment;
- b. in the case of a self-employed earner whose employment is carried on in partnership or is that of a share fisherman within the meaning of the Social Security (Mariners' Benefits) Regulations 1975, his share of the net profit derived from that employment, less—
  - i. an amount in respect of income tax and of national insurance contributions payable under the Act calculated in accordance with section 29 (deduction of tax and contributions for self-employed earners); and
  - ii. one-half of the amount calculated in accordance with paragraph (11) in respect of any qualifying premium.

28.2 There shall be disregarded from an applicant's net profit, any sum, where applicable, specified in paragraph 1 to 14 of Schedule 3.

28.3 For the purposes of paragraph 28.1 a) the net profit of the employment must, except where paragraph 28.9 applies, be calculated by taking into account the earnings for the employment over the assessment period less.

- a. subject to paragraphs 28.5 to 28.7, any expenses wholly and exclusively incurred in that period for the purposes of that employment;
- b. an amount in respect of;
  - (i) income tax, and
  - (ii) national insurance contributions payable under the Act, calculated in accordance with section 29 (deduction of tax and contributions for self-employed earners); and
- c. one-half of the amount calculated in accordance with paragraph (28.11) in respect of any qualifying premium.

- 28.4 For the purposes of paragraph 28.1b) the net profit of the employment shall be calculated by taking into account the earnings of the employment over the assessment period less, subject to paragraphs 28.5 to 28.8, any expenses wholly and exclusively incurred in that period for the purposes of the employment.
- 28.5 Subject to paragraph 28.6 no deduction shall be made under paragraph 28.3 a) or 28.4, in respect of–
- a. any capital expenditure;
  - b. the depreciation of any capital asset;
  - c. any sum employed or intended to be employed in the setting up or expansion of the employment;
  - d. any loss incurred before the beginning of the assessment period;
  - e. the repayment of capital on any loan taken out for the purposes of the employment;
  - f. any expenses incurred in providing business entertainment, and
  - g. any debts, except bad debts proved to be such, but this sub-paragraph shall not apply to any expenses incurred in the recovery of a debt.
- 28.6 A deduction shall be made under paragraph 28.3 a) or 28.4 in respect of the repayment of capital on any loan used for–
- a. the replacement in the course of business of equipment or machinery; and
  - b. the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair.
- 28.7 The authority shall refuse to make deduction in respect of any expenses under paragraph 28.3 a) or 28.4 where it is not satisfied given the nature and the amount of the expense that it has been reasonably incurred.
- 28.8 For the avoidance of doubt–
- a. deduction shall not be made under paragraph 28.3 a) or 28.4 in respect of any sum unless it has been expended for the purposes of the business;
  - b. a deduction shall be made thereunder in respect of–
    - i. the excess of any value added tax paid over value added tax received in the assessment period;
    - ii. any income expended in the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair;
    - iii. any payment of interest on a loan taken out for the purposes of the employment
- 28.9 Where an applicant is engaged in employment, as a child minder the net profit of the employment shall be one-third of the earnings of that employment, less an amount in respect of
- a. income tax; and
  - b. national insurance contributions payable under the Act, calculated in accordance with section 29 (deduction of tax and contributions for self-employed earners); and
  - c. one-half of the amount calculated in accordance with paragraph 28.1 in respect of any qualifying contribution.
- 28.10 For the avoidance of doubt where an applicant is engaged in employment as a self-employed earner, and he is also engaged in one or more other employments as a self-employed or employed earner any loss incurred in any one of his employments shall not be offset against his earnings in any other of his employments.
- 28.11 The amount in respect of any qualifying premium shall be calculated by multiplying the daily amount of the qualifying premium by the number equal to the number of days in the assessment period; and for the purposes of this section the daily amount of the qualifying premium shall be determined.
- a. where the qualifying premium is payable monthly, by multiplying the amount of the

- qualifying premium by 12 and divided the product by 365;
- b. in any other case, by dividing the amount of the qualifying premium by the number equal to the number of days in the period to which the qualifying premium relates.

28.12 In this section, 'qualifying premium' means any premium which is payable periodically in respect of a personal pension scheme and is so payable on or after the date of claim.

#### **29.0 Deduction of tax and contributions of self-employed earners**

29.1 The amount to be deducted in respect of income tax under section 28.1b) i), 28.3 b) i) or 28.9 a) i) (calculation of net profit of self-employed earners) shall be calculated on the basis of the amount of chargeable income and as if that income were assessable to income tax at the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under section 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax is to be applied and the amount of the personal reliefs deductible under this paragraph shall be calculated on a pro rata basis.

29.2 The amount to be deducted in respect of national insurance contributions under paragraphs 28.1 1 b)(i); 28.3 b) ii) or 28.9 a) shall be the total of—

- a. the amount of Class 2 contributions payable under section 11(1) or, as the case may be, 11(3) of the Act at the rate applicable to the assessment period except where the applicant's chargeable income is less than the amount specified in section 11(4) of the Act (small profits threshold) for the tax year applicable to the assessment period; but if the assessment period is less than a year, the amount specified for that tax year shall be reduced pro rata; and
- b. the amount of Class 4 contributions (if any) which would be payable under section 15 of the Act (Class 4 contributions recoverable under the Income Tax Acts) at the percentage rate applicable to the assessment period on so much of the chargeable income as exceeds the lower limit but does not exceed the upper limit of profits and gains applicable for the tax year applicable to the assessment period; but if the assessment period is less than a year, those limits shall be reduced pro rata.

29.3 In this section 'chargeable income' means—

- a. except where sub-paragraph (b) applies, the earnings derived from the employment less any expenses deducted under paragraph 28.3(a) or, as the case may be, 28.4 of section 28;
- b. in the case of employment as a child minder, one-third of the earnings of that employment.

#### **29A.0 Minimum Income Floor**

29 A.1 Where no start up period applies to the applicant and the income from self-employment of the applicant or partner as calculated by reference to parts 27 to 29 of this scheme is less than 35 x the hourly national living wage for an ordinary employed worker, the Council will use that amount in the calculation of income for reduction purposes. From that the Council will deduct only an estimate for tax, national insurance and half a pension contribution (where a pension contribution is being made), as if estimating the income of an ordinarily employed worker.

29 A.2 The Council shall determine an appropriate start up period for the employment activity being conducted by the claimant or partner. This will normally be one year from the date of claim, or one year from the date of commencement of the employment activity, whichever is sooner. During this period no Minimum Income Floor shall be applied. The start-up period ends where the person is no longer in gainful self-employment.

- 29 A.3 Where a claimant or partner holds a position in a company that is analogous to that of a sole owner or partner in the business of that company, he shall be treated as if he were such sole owner or partner and in such a case be subject to the Minimum Income Floor where appropriate.
- 29 A.4 Ordinarily, no start-up period may be applied in relation to a claimant where a start-up period has previously been applied, whether in relation to a current or previous award of a Council Tax Relief or where one would have been applied, if not for the operation of Council Tax Benefit. The Council may allow a subsequent employment to qualify for a start up period based on the previous history of the claimant and an assessment of such evidence that would support a decision to allow for a subsequent start up period.
- 29 A.5 In order to establish whether to award a start up period, or at its discretion a subsequent start up period, the claimant must satisfy the Council that the employment is
- Genuine and effective. The Council must be satisfied that the employment activity is being conducted.
  - Taking up a total work commitment of 35 hours per week (including any employed work)
  - Being conducted with the intention of increasing the income received to the level that would be conducive with that form of employment.
- 29 A.6 For the purposes of determining whether a claimant is in gainful self-employment or meets the conditions for a start up-period, the Council will require the claimant to provide such evidence or information that it reasonably requires to make that decision, the Council may also require the self employed person to attend an interview for the purpose of establishing whether the employment is gainful or whether the conditions for a start up period are met.

### **30.0 Calculation of income other than earnings**

- 30.1 For the purposes of section 21 (average weekly income other than earnings), the income of an applicant which does not consist of earnings to be taken into account shall, subject to paragraphs 30.2 to 30.4, be his gross income and any capital treated as income under section 31 (capital treated as income).
- 30.2 There is to be disregarded from the calculation of an applicant's gross income under paragraph 30.1, any sum, where applicable, specified in Schedule 4.
- 30.3 Where the payment of any benefit under the benefit Acts is subject to any deduction by way of recovery the amount to be taken into account under paragraph 30.1 shall be the gross amount payable.
- 30.4 Where the applicant or, where he is a member of a couple, his partner is receiving a contributory employment and support allowance and that benefit has been reduced under regulation 63 of the Employment and Support Allowance Regulations 2008, the amount of that benefit to be taken into account is the amount as if it had not been reduced.
- 30.5 Where an award of any working tax credit or child tax credit under the Tax Credits Act 2002 is subject to a deduction by way of recovery of an overpayment of working tax credit or child tax credit which arose in a previous tax year the amount to be taken into account under paragraph 30.1 shall be the amount of working tax credit or child tax credit awarded less the amount of that deduction.
- 30.6 In paragraph 30.5 'tax year' means a period beginning with 6th April in one year and ending with 5th April in the next.
- 30.7 Paragraphs 30.8 and 30.9 apply where a relevant payment has been made to a person in an

academic year; and that person abandons, or is dismissed from, his course of study before the payment to him of the final instalment of the relevant payment.

30.8 Where a relevant payment is made quarterly, the amount of a relevant payment to be taken into account for the assessment period for the purposes of paragraph 30.1 in respect of a person to whom paragraph 30.7 applies, shall be calculated by applying the formula—

$\frac{A - (B \times C)}{D}$

D

Where

A = the total amount of the relevant payment which that person would have received had he remained a student until the last day of the academic term in which he abandoned, or was dismissed from, his course, less any deduction under paragraph 51.5

B = the number of reduction weeks from the reduction week immediately following that which includes the first day of that academic year to the reduction week which includes the day on which the person abandoned, or was dismissed from, his course;

C = the weekly amount of the relevant payment, before the application of the £10 disregard, which would have been taken into account as income under paragraph 51.2 had the person not abandoned or been dismissed from, his course and, in the case of a person who was not entitled to council tax reduction immediately before he abandoned or was dismissed from his course, had that person, at that time, been entitled to housing benefit;

D = the number of reduction weeks in the assessment period.

30.9 Where a relevant payment is made by two or more instalments in a quarter, the amount of a relevant payment to be taken into account for the assessment period for the purposes of paragraph 30.1 in respect of a person to whom paragraph (30.8) applies, shall be calculated by applying the formula in paragraph 30.8 but as if—

A = the total amount of relevant payments which that person received, or would have received, from the first day of the academic year to the day the person abandoned the course, or was dismissed from it, less any deduction under paragraph 51.5

30.10 In this section— ‘academic year’ and ‘student loan’ shall have the same meanings as for the purposes of sections 43 to 45, ‘assessment period’ means—

a. in a case where a relevant payment is made quarterly, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes the last day of the last quarter for which an instalment of the relevant payment was payable to that person;

b. in a case where the relevant payment is made by two or more instalments in a quarter, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes—

i. the day immediately before the day on which the next instalment of the relevant payment would have been due had the payments continued; or

ii. the last day of the last quarter for which an instalment of the relevant payment was payable to that person.

whichever of these dates is earlier

‘quarter’ in relation to an assessment period means a period in that year beginning on;

a. 1st January and ending on 31st March;

b. 1st April and ending on 30th June;

c. 1st July and ending on 31st August; or

d. 1st September and ending on 31st December;

‘relevant payment’ means either a student loan or an amount intended for the maintenance of dependants referred to in paragraph 46.7 or both.

30.11 For the avoidance of doubt there shall be included as income to be taken into account under paragraph 30.1

a. any payment to which paragraph 25.2 (payments not earnings) applies; or

- b. in the case of an applicant who is receiving support under section 95 or 98 of the Immigration and Asylum Act 1999 including support provided by virtue of regulations made under Schedule 9 to that Act, the amount of such support provided in respect of essential living needs of the applicant and his dependants (if any) as is specified in regulations made under paragraph 3 of Schedule 8 to the Immigration and Asylum Act 1999.

**31.0 Capital treated as income.**

- 31.1 Any capital payable by instalments which are outstanding at the date on which the claim is made or treated as made, or, at the date of any subsequent revision or supersession, shall, if the aggregate of the instalments outstanding and the amount of the applicant's capital otherwise calculated in accordance with sections 33 to 42 of this scheme exceeds £6,000, be treated as income.
- 31.2 Any payment received under an annuity shall be treated as income.
- 31.3 Any earnings to the extent that they are not a payment of income shall be treated as income.
- 31.4 Any Career Development Loan paid pursuant to section 2 of the Employment and Training Act 1973 Act shall be treated as income.
- 31.5 Where an agreement or court order provides that payments shall be made to the applicant in consequence of any personal injury to the applicant and that such payments are to be made, wholly or partly, by way of periodic payments, any such periodic payments received by the applicant (but not a payment which is treated as capital), shall be treated as income.

**32.0 Notional income**

- 32.1 An applicant shall be treated as possessing income of which he has deprived himself for the purpose of securing entitlement of support or increasing the amount of that support.
- 32.2 Except in the case of—
- a. a discretionary trust;
  - b. a trust derived from a payment made in consequence of a personal injury;
  - c. a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund where the applicant has not attained the qualifying age for state pension credit;
  - d. any sum to which paragraph 47(2)(a) of Schedule 5 (capital to be disregarded) applies which is administered in the way referred to in paragraph 47(1)(a);
  - e. any sum to which paragraph 48(a) of Schedule 5 refers;
  - f. rehabilitation allowance made under section 2 of the 1973 Act;
  - g. child tax credit; or
  - h. working tax credit,
  - i. any sum to which paragraph 32.13 applies;
- any income which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by the applicant but only from the date on which it could be expected to be acquired were an application made.

32.3 – 32.5 Not used

- 32.6 Any payment of income, other than a payment of income specified in paragraph 32.7 made—
- a. to a third party in respect of a single applicant or a member of the family (but not a member of the third party's family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under or by a personal pension scheme or a payment made by the Board of the Pension Protection



- b. Fund, be treated as possessed by that single applicant or, as the case may be, by that member;
- b. to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party's family) shall, where it is not a payment referred to in sub-paragraph a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of that family or is used for any council tax or water charges for which that applicant or member is liable;
- c. to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.

32.7 Paragraph 32.6 shall not apply in respect of a payment of income made—

- a. under the Macfarlane Trust, the Macfarlane (Special Payments) Trust, the Macfarlane (Special Payments) (No. 2) Trust, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006);
- b. pursuant to section 19(1)(a) of the Coal Industry Act 1994 (concessionary coal);
- c. pursuant to section 2 of the 1973 Act in respect of a person's participation—
  - (i) in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations;
  - (ii) in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations;
  - (iii) in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations;
  - (iv) in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations or;
  - (v) in the Flexible New Deal specified in regulation 75(1)(a)(v) of those Regulations;
- d. in respect of a person's participation in the Work for Your Benefit Pilot Scheme
- e. in respect of a previous participation in the Mandatory Work Activity Scheme;
- f. in respect of an applicant's participation in the Employment, Skills and Enterprise Scheme;
- g. under an occupational pension scheme, in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where—
  - (i) a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration, or a judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980;
  - (ii) the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
  - (iii) the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.

32.8 Where an applicant is in receipt of any benefit (other than council tax reduction) under the benefit Acts and the rate of that benefit is altered with effect from a date on or after 1st April in any year but not more than 14 days thereafter, the authority shall treat the applicant as possessing such benefit at the altered rate from either 1st April or the first Monday in April in that year, whichever date the authority shall select to apply in its area, to the date on which the altered rate is to take effect.

32.9 Subject to paragraph 32.10, where—

- a. applicant performs a service for another person; and
- b. that person makes no payment of earnings or pays less than that paid for a comparable employment in the area, the authority shall treat the applicant as possessing such earnings (if any) as is reasonable for that employment unless the applicant satisfies the authority that the means of that person are insufficient for him to pay or to pay more for the service.

32.10 Paragraph 32.9 shall not apply–

- a. to an applicant who is engaged by a charitable or voluntary organisation or who is a volunteer if the authority is satisfied in any of those cases that it is reasonable for him to provide those services free of charge; or
- b. in a case where the service is performed in connection with–
  - (i) the applicant’s participation in an employment or training programme in accordance with regulation 19(1)(q) of the Jobseeker’s Allowance Regulations, other than where the service is performed in connection with the applicant’s participation in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations or
  - (ii) the applicant’s or the applicant’s partner’s participation in an employment or training programme as defined in regulation 19(3) of those Regulations for which a training allowance is not payable or, where such an allowance is payable, it is payable for the sole purpose of reimbursement of travelling or meal expenses to the person participating in that programme ; or
- c. to an applicant who is participating in a work placement approved by the Secretary of State (or a person providing services to the Secretary of State) before the placement starts.

32.10A In paragraph 32.10 (c) ‘work placement’ means practical work experience which is not undertaken in expectation of payment.

32.11 Where an applicant is treated as possessing any income under any of paragraph 32.1 to (32.8), the foregoing provisions of this scheme shall apply for the purposes of calculating the amount of that income as if a payment has actually been made and as if it were actual income which he does possess.

32.12 Where an applicant is treated as possessing any earnings under paragraph 32.9 the foregoing provisions of this scheme shall apply for the purposes of calculating the amount of those earnings as if a payment had actually been made and as if they were actual earnings which he does possess except that paragraph (3) of section 26 (calculation of net earnings of employed earners) shall not apply and his net earnings shall be calculated by taking into account those earnings which he is treated as possessing, less;

- a. an amount in respect of income tax equivalent to an amount calculated by applying to those earnings the starting rate or, as the case may be, the starting rate and the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under sections 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the starting rate of tax is to be applied and the amount of the personal relief deductible under this sub-paragraph shall be calculated on a pro rate basis;
- b. an amount equivalent to the amount of the primary Class 1 contributions that would be payable by him under the Act in respect of those earnings if such contributions were payable; and
- c. one-half of any sum payable by the applicant by way of a contribution towards an occupational or personal pension scheme.

32.13 Paragraphs (32.1), (32.2), (32.6) and (32.9) shall not apply in respect of any amount of income other than earnings, or earnings of an employed earner, arising out of the applicant’s participation as a service user.

### **33.0 Capital limit**

33.1 For the purposes of this scheme, the prescribed amount is £6,000 and no support shall be granted when the applicant has an amount greater than this level.

**34.0 Calculation of capital**

34.1 For the purposes of this scheme, the capital of an applicant to be taken into account shall, subject to paragraph (34.2), be the whole of his capital calculated in accordance with this scheme and any income treated as capital under section 36 (income treated as capital).

34.2 There shall be disregarded from the calculation of an applicant's capital under paragraph (34.1), any capital, where applicable, specified in Schedule 5.

**35.0 Disregard of capital of child and young person**

35.1 The capital of a child or young person who is a member of the applicant's family shall not be treated as capital of the applicant.

**36.0 Income treated as capital.**

36.1 Any bounty derived from employment to which paragraph 8 of Schedule 3 applies and paid at intervals of at least one year shall be treated as capital.

36.2 Any amount by way of a refund of income tax deducted from profits or emoluments chargeable to income tax under Schedule D or E shall be treated as capital.

36.3 Any holiday pay which is not earnings under section 25(1)(d) (earnings of employed earners) shall be treated as capital.

36.4 Except any income derived from capital disregarded under paragraphs 1, 2, 4, 8, 14 or 25 to 28, 47 or 48 of Schedule 5, any income derived from capital shall be treated as capital but only from the date it is normally due to be credited to the applicant's account.

36.5 In the case of employment as an employed earner, any advance of earnings or any loan made by the applicant's employer shall be treated as capital.

36.6 Any charitable or voluntary payment which is not made or due to be made at regular intervals, other than a payment which is made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, the Independent Living Fund (2006) or the London Bombings Charitable Relief Fund, shall be treated as capital.

36.7 There shall be treated as capital the gross receipts of any commercial activity carried on by a person in respect of which assistance is received under the self-employment route, but only in so far as those receipts were payable into a special account during the period in which that person was receiving such assistance.

36.8 Any arrears of subsistence allowance which are paid to an applicant as a lump sum shall be treated as capital.

36.9 Any arrears of working tax credit or child tax credit shall be treated as capital.

**37.0 Calculation of capital in the United Kingdom**

37.1 Capital which an applicant possesses in the United Kingdom shall be calculated at its current market or surrender value less—

- a. where there would be expenses attributable to the sale, 10 per cent.; and
- b. the amount of any encumbrance secured on it;

**38.0 Calculation of capital outside the United Kingdom**

38.1 Capital which an applicant possesses in a country outside the United Kingdom shall be

calculated

- a. in a case where there is no prohibition in that country against the transfer to the United Kingdom of an amount equal to its current market or surrender value in that country, at that value.
  - b. in a case where there is such a prohibition, at the price which it would realise if sold in the United Kingdom to a willing buyer,
- less, where there would be expenses attributable to sale, 10 per cent. and the amount of any encumbrances secured on it.

### **39.0 Notional capital**

39.1 An applicant shall be treated as possessing capital of which he has deprived himself for the purpose of securing entitlement to council tax reduction or increasing the amount of that support except to the extent that that capital is reduced in accordance with section 40 (diminishing notional capital rule).

39.2 Except in the case of

- (a) a discretionary trust; or
- (b) a trust derived from a payment made in consequence of a personal injury; or
- (c) any loan which would be obtained only if secured against capital disregarded under Schedule 5; or
- (d) a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund; or
- (e) any sum to which paragraph 47(2)(a) of Schedule 5 (capital to be disregarded) applies which is administered in the way referred to in paragraph 47(1)(a); or
- (f) any sum to which paragraph 48(a) of Schedule 5 refers; or
- (g) child tax credit; or
- (h) working tax credit,

any capital which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by him but only from the date on which it could be expected to be acquired were an application made.

39.3 Any payment of capital, other than a payment of capital specified in paragraph (39.4), made

- (a) to a third party in respect of a single applicant or a member of the family (but not a member of the third party's family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund, be treated as possessed by that single applicant or, as the case may be, by that member;
- (b) to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party's family) shall, where it is not a payment referred to in subparagraph (a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of that family or is used for any council tax or water charges for which that applicant or member is liable;
- (c) to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.

39.4 Paragraph 39.3 shall not apply in respect of a payment of capital made:

- a. under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent Living Fund (2006), the Skipton Fund, the Caxton Foundation or the London Bombings Relief Charitable Fund;
- b. pursuant to section 2 of the 1973 Act in respect of a person's participation:
  - i. in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations;
  - ii. in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations;
  - iii. in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations;

- iv. in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations; or
- v. in the Flexible New Deal specified in regulation 75(1)(a)(v) of those Regulations;
- c. in respect of a person's participation in the Mandatory Work Activity Scheme;
- d. Enterprise Scheme;
- e. in respect of an applicant's participation in the Employment, Skills and Enterprise Scheme or Back to Work Scheme;
- f. under an occupational pension scheme, in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where—
  - i. a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration or a judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980;
  - ii. the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
  - iii. the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.

39.5 Where an applicant stands in relation to a company in a position analogous to that of a sole owner or partner in the business of that company, he may be treated as if he were such sole owner or partner and in such a case

- a. the value of his holding in that company shall, notwithstanding section 34 (calculation of capital) be disregarded; and
- b. he shall, subject to paragraph 39.6, be treated as possessing an amount of capital equal to the value or, as the case may be, his share of the value of the capital of that company and the foregoing provisions of this Section shall apply for the purposes of calculating that amount as if it were actual capital which he does possess.

39.6 For so long as the applicant undertakes activities in the course of the business of the company, the amount which, he is treated as possessing under paragraph 39.5 shall be disregarded.

39.7 Where an applicant is treated as possessing capital under any of paragraphs 39.1 to 39.2 the foregoing provisions of this Section shall apply for the purposes of calculating its amount as if it were actual capital, which he does possess.

**40.0 Diminishing notional capital rule.**

40.1 Where an applicant is treated as possessing capital under section 39.1 (notional capital), the amount which he is treated as possessing;

- a. in the case of a week that is subsequent to
  - (i) the relevant week in respect of which the conditions set out in paragraph 40.2 are satisfied; or
  - (ii) a week which follows that relevant week, and which satisfies those conditions, shall be reduced by an amount determined under paragraph 40.3;
- b. in the case of a week in respect of which paragraph 40.1(a) does not apply but where
  - (i) that week is a week subsequent to the relevant week; and
  - (ii) that relevant week is a week in which the condition in paragraph 40.4 is satisfied, shall be reduced by the amount determined under paragraph 40.4.

40.2 This paragraph applies to a reduction week or part-week where the applicant satisfies the conditions that

- a. he is in receipt of council tax reduction; and
- b. but for paragraph 39.1, he would have received an additional amount of council tax reduction in that week.

40.3 In a case to which paragraph 40.2 applies, the amount of the reduction for the purposes of paragraph 40.1(a) shall be equal to the aggregate of

- a. the additional amount to which sub-paragraph 40.2 (b) refers;

- b. where the applicant has also claimed housing benefit, the amount of any housing benefit or any additional amount of that benefit to which he would have been entitled in respect of the whole or part of the reduction week to which paragraph 40.2 refers but for the application of regulation 49(1) of the Housing Benefit Regulations 2006 (notional capital);
- c. where the applicant has also claimed income support, the amount of income support to which he would have been entitled in respect of the whole or part of the reduction week to which paragraph 40.2 refers but for the application of regulation 51(1) of the Income Support Regulations (notional capital);
- d. where the applicant has also claimed a jobseeker's allowance, the amount of an income-based jobseeker's allowance to which he would have been entitled in respect of the whole or part of the reduction week to which paragraph 40.2 refers but for the application of regulation 113 of the Jobseeker's Allowance Regulations 1996 (notional capital) and
- e. where the applicant has also claimed an employment and support allowance, the amount of an income-related employment and support allowance to which he would have been entitled in respect of the whole or part of reduction week to which paragraph 40.2 refers but for the application of regulation 115 of the Employment and Support Allowance Regulations 2008 (notional capital).

40.4 Subject to paragraph 40.5, for the purposes of paragraph 40.1(b) the condition is that the applicant would have been entitled to council tax reduction in the relevant week but for paragraph 39.1, and in such a case the amount of the reduction shall be equal to the aggregate of

- a. the amount of council tax reduction to which the applicant would have been entitled in the relevant week but for paragraph 39.1; and for the purposes of this sub-paragraph is the amount is in respect of a part-week, that amount shall be determined by dividing the amount of council tax reduction to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7;
- b. if the applicant would, but for regulation 49(1) of the Housing Benefit Regulations, have been entitled to housing benefit or to an additional amount of housing benefit in respect of the reduction week which includes the last day of the relevant week, the amount which is equal to—
  - (i) in a case where no housing benefit is payable, the amount to which he would have been entitled; or
  - (ii) in any other case, the amount equal to the additional amount of housing benefit to which he would have been entitled,
 and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of housing benefit to which he would have been so entitled by the number equal to that number of days in the part-week and multiplying the quotient so obtained by 7;
- c. if the applicant would, but for regulation 51(1) of the Income Support Regulations, have been entitled to income support in respect of the reduction week, within the meaning of regulation 2(1) of those Regulations, which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of the income support to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7
- d. if the applicant would, but for regulation 113 of the Jobseeker's Allowance Regulations 1996, have been entitled to an income-based jobseeker's allowance in respect of the reduction week, within the meaning of this scheme, which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of the income-based jobseeker's allowance to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7; and

- e. if the applicant would, but for regulation 115 of the Employment and Support Allowance Regulations 2008, have been entitled to an income-related employment and support allowance in respect of the reduction week, within the meaning of regulation 2(1) of those Regulations (interpretation), which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount must be determined by dividing the amount of the income-related employment and support allowance to which he would have been so entitled by the number equal to the number of days in that part-week and multiplying the quotient so obtained by 7.
- 40.5 The amount determined under paragraph 40.4 shall be re-determined under that paragraph if the applicant makes a further claim for council tax reduction and the conditions in paragraph 40.6 are satisfied, and in such a case—
- a. sub-paragraphs (a) to (d) of paragraph 40.4 shall apply as if for the words ‘relevant week’ there were substituted the words ‘relevant subsequent week’; and
  - b. subject to paragraph 40.7, the amount as re-determined shall have effect from the first week following the relevant subsequent week in question.
- 40.6 The conditions are that
- a. a further claim is made 26 or more weeks after
    - (i) the date on which the applicant made a claim for council tax reduction in respect of which he was first treated as possessing the capital in question under paragraph 39.1;
    - (ii) in a case where there has been at least one re-determination in accordance with paragraph 40.5, the date on which he last made a claim for council tax reduction which resulted in the weekly amount being re-determined, or
    - (iii) the date on which he last ceased to be entitled to council tax reduction, whichever last occurred; and
  - b. the applicant would have been entitled to council tax reduction but for paragraph 39.1.
- 40.7 The amount as re-determined pursuant to paragraph 40.5 shall not have effect if it is less than the amount which applied in that case immediately before the re-determination and in such a case the higher amount shall continue to have effect.
- 40.8 For the purposes of this section
- a. ‘part-week’
    - (i) in paragraph 40.4(a) means a period of less than a week for which council tax reduction is allowed;
    - (ii) in paragraph 40.4(b) means a period of less than a week for which housing benefit is payable;
    - (iii) in paragraph 40.4 (c),(d) and (e) means—
      - aa. a period of less than a week which is the whole period for which income support, an income-related employment and support allowance or, as the case may be, an income-based jobseeker’s allowance is payable; and
      - bb. any other period of less than a week for which it is payable;
  - b. ‘relevant week’ means the reduction week or part-week in which the capital in question of which the applicant has deprived himself within the meaning of section 39.1
    - (i) was first taken into account for the purpose of determining his entitlement to council tax reduction; or
    - (ii) was taken into account on a subsequent occasion for the purpose of determining or re-determining his entitlement to council tax reduction on that subsequent occasion and that determination or re-determination resulted in his beginning to receive, or ceasing to receive, council tax reduction;
 and where more than one reduction week is identified by reference to heads (i) and (ii) of this sub-paragraph the later or latest such reduction week or, as the case may be, the later or latest such part-week;
  - c. ‘relevant subsequent week’ means the reduction week or part-week which includes the day on which the further claim or, if more than one further claim has been made, the last

such claim was made.

#### **41.0 Capital jointly held.**

41.1 Except where an applicant possesses capital which is disregarded under paragraph 39(5) (notional capital) where an applicant and one or more persons are beneficially entitled in possession to any capital asset they shall be treated, in the absence of evidence to the contrary, as if each of them were entitled in possession to the whole beneficial interest therein in an equal share and the foregoing provisions of this Section shall apply for the purposes of calculating the amount of capital which the applicant is treated as possessing as if it were actual capital which the applicant does possess

#### **42.0 Not used.**

#### **43.0 Student related definitions**

43.1 In this scheme the following definitions apply;

**'academic year'** means the period of twelve months beginning on 1st January, 1st April, 1st July or 1st September according to whether the course in question begins in the winter, the spring, the summer or the autumn respectively but if students are required to begin attending the course during August or September and to continue attending through the autumn, the academic year of the course shall be considered to begin in the autumn rather than the summer;

**'access funds'** means;

- a. grants made under section 68 of the Further and Higher Education Act 1992 for the purpose of providing funds on a discretionary basis to be paid to students;
- b. grants made under section 73(a) and (c) and 74(1) of the Education (Scotland) Act 1980;
- c. grants made under Article 30 of the Education and Libraries (Northern Ireland) Order 1993 or grants, loans or other payments made under Article 5 of the Further Education (Northern Ireland) Order 1997 in each case being grants, or grants, loans or other payments as the case may be, for the purpose of assisting students in financial difficulties;
- d. discretionary payments, known as "learner support funds", which are made available to students in further education by institutions out of funds provided by the Secretary of State under section 14 of the Education Act 2002 or the Chief Executive of Skills Funding under sections 100 and 101 of the Apprenticeships, Skills, Children and Learning Act 2009; or
- e. Financial Contingency Funds made available by the Welsh Ministers;

**'college of further education'** means a college of further education within the meaning of Part 1 of the Further and Higher Education (Scotland) Act 1992;

**'contribution'** means;

- a. any contribution in respect of the income of a student or any person which the Secretary of State, the Scottish Ministers or an education authority takes into account in ascertaining the amount of a student's grant or student loan; or
- b. any sums, which in determining the amount of a student's allowance or bursary in Scotland under the Education (Scotland) Act 1980, the Scottish Ministers or education authority takes into account being sums which the Scottish Ministers or education authority consider that it is reasonable for the following person to contribute towards the holder's expenses;
  - (i) the holder of the allowance or bursary;
  - (ii) the holder's parents;
  - (iii) the holder's parent's spouse, civil partner or a person ordinarily living with the holder's parent as if he or she were the spouse or civil partner of that parent; or
  - (iv) the holder's spouse or civil partner;

**'course of study'** means any course of study, whether or not it is a sandwich course and whether or not a grant is made for attending or undertaking it;



**‘covenant income’** means the gross income payable to a full-time student under a Deed of Covenant by his parent;

**‘education authority’** means a government department, a local authority as defined in section 579 of the Education Act 1996 (interpretation), a local education authority as defined in section 123 of the Local Government (Scotland) Act 1973, an education and library board established under Article 3 of the Education and Libraries (Northern Ireland) Order 1986, anybody which is a research council for the purposes of the Science and Technology Act 1965 or any analogous government department, authority, board or body, of the Channel Islands, Isle of Man or any other country outside Great Britain;

**‘full-time course of study’** means a full-time course of study which;

- a. is not funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers or a full-time course of study which is not funded in whole or in part by the Scottish Ministers at a college of further education or a full-time course of study which is a course of higher education and is funded in whole or in part by the Scottish Ministers;
- b. is funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers if it involves more than 16 guided learning hours per week for the student in question, according to the number of guided learning hours per week for that student set out—
  - (i) in the case of a course funded by the Secretary of State under section 14 of the Education Act 2002 or the Chief Executive of Skills Funding, in the student’s learning agreement signed on behalf of the establishment which is funded by either of those persons for the delivery of that course; or
  - (ii) in the case of a course funded by the Welsh Ministers, in a document signed on behalf of the establishment which is funded by that Council for the delivery of that course; or
- c. is not higher education and is funded in whole or in part by the Scottish Ministers at a college of further education and involves—
  - (i) more than 16 hours per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff according to the number of hours set out in a document signed on behalf of the college; or
  - (ii) 16 hours or less per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff and additional hours using structured learning packages supported by the teaching staff where the combined total of hours exceeds 21 hours per week, according to the number of hours set out in a document signed on behalf of the college;

**‘full-time student’** means a person attending or undertaking a full-time course of study and includes a student on a sandwich course;

**‘grant’** (except in the definition of ‘access funds’) means any kind of educational grant or award and includes any scholarship, studentship, exhibition allowance or bursary but does not include a payment from access funds or any payment to which paragraph 12 of Schedule 4 or paragraph 53 of Schedule 5 applies;

**‘grant income’** means

- (a) any income by way of a grant;
- (b) any contribution whether or not it is paid;

**‘higher education’** means higher education within the meaning of Part 2 of the Further and Higher Education (Scotland) Act 1992;

**‘last day of the course’** means;

- a. in the case of a qualifying course, the date on which the last day of that course falls or the date on which the final examination relating to that course is completed, whichever is the later;
- b. in any other case, the date on which the last day of the final academic term falls in respect of the course in which the student is enrolled;

**‘period of study’** means—

- a. in the case of a course of study for one year or less, the period beginning with the start of the course and ending with the last day of the course;
- b. in the case of a course of study for more than one year, in the first or, as the case may

be, any subsequent year of the course, other than the final year of the course, the period beginning with the start of the course or, as the case may be, the year's start and ending with either–

(i) the day before the start of the next year of the course in a case where the student's grant or loan is assessed at a rate appropriate to his studying throughout the year, or, if he does not have a grant or loan, where a loan would have been assessed at such a rate had he had one; or

(ii) in any other case, the day before the start of the normal summer vacation appropriate to his course;

- c. in the final year of a course of study of more than one year, the period beginning with that year's start and ending with the last day of the course;

**'periods of experience'** means periods of work experience which form part of a sandwich course;

**'qualifying course'** means a qualifying course as defined for the purposes of Parts 2 and 4 of the Jobseeker's Allowance Regulations;

**'modular course'** means a course of study which consists of two or more modules, the successful completion of a specified number of which is required before a person is considered by the educational establishment to have completed the course.

**'sandwich course'** has the meaning prescribed in regulation 2(9) of the Education (Student Support) Regulations 2008, regulation 4(2) of the Education (Student Loans), (Scotland), Regulations 2007 or regulation 2(8) of the Education (Student Support) Regulations (Northern Ireland) 2007, as the case may be;

**'standard maintenance grant'** means–

a. except where paragraph (b) or (c) applies, in the case of a student attending or undertaking a course of study at the University of London or an establishment within the area comprising the City of London and the Metropolitan Police District, the amount specified for the time being in paragraph 2(2)(a) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 ('the 2003 Regulations') for such a student;

b. except where paragraph (c) applies, in the case of a student residing at his parent's home, the amount specified in paragraph 3 thereof;

c. in the case of a student receiving an allowance or bursary under the Education (Scotland) Act 1980, the amount of money specified as 'standard maintenance allowance' for the relevant year appropriate for the student set out in the Student Support in Scotland Guide issued by the student Awards Agency for Scotland, or its nearest equivalent in the case of a bursary provided by a college of further education or a local education authority;

d. in any other case, the amount specified in paragraph 2(2) of Schedule 2 to the 2003 Regulations other than in sub-paragraph (a) or (b) thereof;

**'student'** means a person, other than a person in receipt of a training allowance, who is attending or undertaking–

a. a course of study at an educational establishment; or

b. a qualifying course;

**'student loan'** means a loan towards a student's maintenance pursuant to any regulations made under section 22 of the Teaching and Higher Education Act 1998, section 73 of the Education (Scotland) Act 1980 or Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 and shall include, in Scotland, a young student's bursary paid under regulation 4(1)(c) of the Student's Allowances (Scotland) Regulations 2007

43.2 For the purposes of the definition of 'full-time student', a person shall be regarded as attending or, as the case may be, undertaking a full-time course of study or as being on a sandwich course

a. in the case of a person attending or undertaking a part of a modular course which would be a full-time course of study for the purposes of this Part, for the period beginning on the day on which that part of the course starts and ending;

(i) on the last day on which he is registered with the educational establishment as attending or undertaking that part as a full-time course of study; or

(ii) on such earlier date (if any) as he finally abandons the course or is dismissed from it;

b. in any other case, throughout the period beginning on the date on which he starts attending or undertaking the course and ending on the last day of the course or on such

earlier date (if any) as he finally abandons it or is dismissed from it.

43.3 For the purposes of sub-paragraph (a) of paragraph 43.2, the period referred to in that sub-paragraph shall include;

- a. where a person has failed examinations or has failed to successfully complete a module relating to a period when he was attending or undertaking a part of the course as a full-time course of study, any period in respect of which he attends or undertakes the course for the purpose of retaking those examinations or that module;
- b. any period of vacation within the period specified in that paragraph or immediately following that period except where the person has registered with the educational establishment to attend or undertake the final module in the course and the vacation immediately follows the last day on which he is required to attend or undertake the course.

#### **44.0 Treatment of students**

44.1 The following sections relate to students who claim Council tax reduction.

#### **45.0 Students who are excluded from entitlement to council tax reduction.**

45.1 Students (except those specified in paragraph 45.3) are not able to claim Council tax reduction under Classes D of the Council's reduction scheme.

45.2 To be eligible for support, the student must be liable for Council Tax under Section 6 of the Local Government Finance Act 1992, and they must not be deemed to be a full-time student or a person from abroad within the meaning of section 7 of this scheme (persons from abroad).

45.3 Paragraph 45.2 shall not apply to a student

- (a) who is a person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance;
- (b) who is a lone parent;
- (c) **but for the operation of this scheme**, whose applicable amount would, but for this section, include the disability premium or severe disability premium;
- (d) **but for the operation of this scheme**, whose applicable amount would include the disability premium but for his being treated as capable of work by virtue of a determination made in accordance with regulations made under section 171E of the Act;
- (e) who is, or is treated as, incapable of work and has been so incapable, or has been so treated as incapable, of work in accordance with the provisions of, and regulations made under, Part 12A of the Act (incapacity for work) for a continuous period of not less than 196 days; and for this purpose, any two or more separate periods separated by a break of not more than 56 days shall be treated as one continuous period;
- (f) who has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations for a continuous period of not less than 196 days, and for this purpose any two or more separate periods separated by a break of not more than 84 days must be treated as one continuous period.
- (g) who has a partner who is also a full-time student, if he or that partner is treated as responsible for a child or young person;
- (h) who is a single applicant with whom a child is placed by a local authority or voluntary organisation within the meaning of the Children Act 1989, or, in Scotland, boarded out within the meaning of the Social Work (Scotland) Act 1968;
- (i) who is;
  - i) aged under 21 and whose course of study is not a course of higher education
  - ii) aged 21 and attained that age during a course of study which is not a course of higher education – this condition needs adding
  - iii) a qualifying young person or child within the meaning of section 142 of the

Act (child and qualifying young person)

(j) in respect of whom

- i) a supplementary requirement has been determined under paragraph 9 of Part 2 of Schedule 2 to the Education (Mandatory Awards) Regulations 2003;
- (ii) an allowance, or as the case may be, bursary has been granted which includes a sum under paragraph (1)(d) or regulation 4 of the Students' Allowances (Scotland) Regulations 1999 or, as the case may be, under paragraph (1)(d) of regulation 4 of the Education Authority (Bursaries) (Scotland) Regulations 1995, in respect of expenses incurred;
- (iii) a payment has been made under section 2 of the Education Act 1962 or under or by virtue of regulations made under the Teaching and Higher Education Act 1998;
- (iv) a grant has been made under regulation 13 of the Education (Student Support) Regulations 2005 or under regulation 13 of the Education (Student Support) Regulations (Northern Ireland) 2000; or
- (v) a supplementary requirement has been determined under paragraph 9 of Schedule 6 to the Students Awards Regulations (Northern Ireland) 1999 or a payment has been made under Article 50(3) of the Education and Libraries (Northern Ireland) Order 1986,

on account of his disability by reason of deafness.

45.3A Paragraph 45.3(i)(ii) only applies to a claimant until the end of the course during which the claimant attained the age of 21

45.4 For the purposes of paragraph 45.3, once paragraph 45.3(e) applies to a full-time student, if he then ceases, for a period of 56 days or less, to be incapable, or to be treated as incapable, of work, that paragraph shall, on his again becoming so incapable, or so treated as incapable, of work at the end of that period, immediately thereafter apply to him for so long as he remains incapable or is treated as remaining incapable, of work.

45.5 In paragraph 45.3(h) the reference to a course of higher education is a reference to a course of any description mentioned in Schedule 6 to the Education Reform Act 1988.

45.6 A full-time student to whom sub-paragraph (i) of paragraph 45.3 applies, shall be treated as satisfying that sub-paragraph from the date on which he made a request for the supplementary requirement, allowance, bursary or payment as the case may be.

45.7 Paragraph 45.2 shall not apply to a full-time student for the period specified in paragraph 45.8 if;

- (a) at any time during an academic year, with the consent of the relevant educational establishment, he ceases to attend or undertake a course because he is;
  - (i) engaged in caring for another person; or
  - (ii) ill;
- (b) he has subsequently ceased to be engaged in caring for that person or, as the case may be, he has subsequently recovered from that illness; and
- (c) he is not eligible for a grant or a student loan in respect of the period specified in paragraph 45.8.

45.8 The period specified for the purposes of paragraph 45.7 is the period, not exceeding one year, beginning on the day on which he ceased to be engaged in caring for that person or, as the case may be, the day on which he recovered from that illness and ending on the day before;

- (a) the day on which he resumes attending or undertaking the course; or
  - (b) the day from which the relevant educational establishment has agreed that he may resume attending or undertaking the course,
- which shall first occur.

#### **46.0 Calculation of grant income**

46.1 The amount of a student's grant income to be taken into account shall, subject to paragraphs 46.2 and 46.3, be the whole of his grant income.

46.2 There shall be excluded from a student's grant income any payment;

- (a) intended to meet tuition fees or examination fees;
- (b) in respect of the student's disability;
- (c) intended to meet additional expenditure connected with term time residential study away from the student's educational establishment;
- (d) on account of the student maintaining a home at a place other than that at which he resides during his course;
- (e) on account of any other person but only if that person is residing outside of the United Kingdom;
- (f) intended to meet the cost of books and equipment;
- (g) intended to meet travel expenses incurred as a result of his attendance on the course;
- (h) intended for the child care costs of a child dependant.
- (i) of higher education bursary for care leavers made under Part III of the Children Act 1989.

46.3 Where a student does not have a student loan and is not treated as possessing such a loan, there shall be excluded from the student's grant income;

- (a) the sum of £303 per academic year in respect of travel costs; and
- (b) the sum of £390 per academic year towards the costs of books and equipment, whether or not any such costs are incurred.

The above figures will be increased annually in line with the Housing Benefit Regulations 2006 (as amended).

46.4 There shall also be excluded from a student's grant income the grant for dependants known as the parents' learning allowance paid pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 or section 22 of the Teaching and Higher Education Act 1998.

46.5 Subject to paragraphs 46.6 and 46.7, a student's grant income shall be apportioned;

- (a) subject to paragraph 46.8, in a case where it is attributable to the period of study, equally between the weeks in that period beginning with the reduction week, the first day of which coincides with, or immediately follows the first day of the period of study and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period of study;
- (b) in any other case, equally between the weeks in the period beginning with the reduction week, the first day of which coincides with, or immediately follows, the first day of the period for which it is payable and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period for which it is payable.

46.6 Any grant in respect of dependants paid under section 63(6) of the Health Services and Public Health Act 1968 (grants in respect of the provision of instruction to officers of hospital authorities) and any amount intended for the maintenance of dependants under Part 3 of Schedule 2 to the Education (Mandatory Awards) Regulations 2004 shall be apportioned equally over the period of 52 weeks or, if there are 53 reduction weeks (including part-weeks) in the year, 53.

46.7 In a case where a student is in receipt of a student loan or where he could have acquired a student loan by taking reasonable steps but had not done so, any amount intended for the maintenance of dependants to which neither paragraph 46.6 nor section 50 (other amounts to be disregarded) apply, shall be apportioned over the same period as the student's loan is apportioned or, as the case may be, would have been apportioned.

46.8 In the case if a student on a sandwich course, any periods of experience within the period of study shall be excluded and the student's grant income shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which immediately follows the last day of the period of experience and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period of study.

**47.0 Calculation of covenant income where a contribution is assessed.**

47.1 Where a student is in receipt of income by way of a grant during a period of study and a contribution has been assessed, the amount of his covenant income to be taken into account for that period and any summer vacation immediately following shall be the whole amount of the covenant income less, subject to paragraph 47.3, the amount of the contribution.

47.2 The weekly amount of the student's covenant shall be determined—  
(a) by dividing the amount of income which falls to be taken into account under paragraph 47.1 by 52 or 53, whichever is reasonable in the circumstances; and  
(b) by disregarding from the resulting amount, £5.

47.3 For the purposes of paragraph 47.1, the contribution shall be treated as increased by the amount (if any) by which the amount excluded under paragraph 46.2(g) (calculation of grant income) falls short of the amount specified in paragraph 7(2) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 (travel expenditure).

**48.0 Covenant income where no grant income or no contribution is assessed.**

48.1 Where a student is not in receipt of income by way of a grant the amount of his covenant income shall be calculated as follows;

- (a) any sums intended for any expenditure specified in paragraph 46.2 (a) to (e) (calculation of grant income) necessary as a result of his attendance on the course shall be disregarded;
- (b) any covenant income, up to the amount of the standard maintenance grant, which is not so disregarded, shall be apportioned equally between the weeks of the period of study;
- (c) there shall be disregarded from the amount so apportioned the amount which would have been disregarded under paragraph 46.2(f) and 46.3 (calculation of grant income) had the student been in receipt of the standard maintenance grant; and
- (d) the balance, if any, shall be divided by 52 or 53 whichever is reasonable in the circumstances and treated as weekly income of which £5 shall be disregarded.

48.2 Where a student is in receipt of income by way of a grant and no contribution has been assessed, the amount of his covenanted income shall be calculated in accordance with sub-paragraphs (a) to (d) of paragraph 48.1, except that;

- (a) the value of the standard maintenance grant shall be abated by the amount of such grant income less an amount equal to the amount of any sums disregarded under paragraph 46.2 (a) to (e); and
- (b) the amount to be disregarded under paragraph 48.1(c) shall be abated by an amount equal to the amount of any sums disregarded under paragraph 46.2(f) and (g) and 46.3.

**49.0 Student Covenant Income and Grant income – non disregard**

49.1 No part of a student's covenant income or grant income shall be disregarded under paragraph 15 of Schedule 4 to this scheme.

**50.0 Other amounts to be disregarded.**

50.1 For the purposes of ascertaining income other than grant income, covenant income and loans treated as income in accordance with section 51, any amounts intended for any expenditure specified in paragraph 46.2 (calculation of grant income), necessary as a result of his attendance on the course shall be disregarded but only if, and to the extent that, the necessary expenditure exceeds or is likely to exceed the amount of the sums disregarded under paragraphs 46.2 or 46.3, 47.3, 48.1(a) or (c) or 51.5 (calculation of grant income, covenant income and treatment of student loans) on like expenditure.

## **51.0 Treatment of student loans**

51.1 A student loan shall be treated as income.

51.2 In calculating the weekly amount of the loan to be taken into account as income

- (a) in respect of a course that is of a single academic year's duration or less, a loan which is payable in respect of that period shall be apportioned equally between the weeks in the period beginning with;
  - (i) except in a case where (ii) applies, the reduction week, the first day of which coincides with, or immediately follows, the first day of the single academic year;
  - (ii) where the student is required to start attending the course in August or where the course is less than an academic year's duration, the reduction week, the first day of which coincides with, or immediately follows, the first day of the course, and ending with the reduction week, the last day of which coincides with, or immediately precedes with last day of the course,
- (b) in respect of an academic year of a course which starts other than on 1st September, a loan which is payable in respect of that academic year shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year and ending with the reduction week, the last day of which coincides with or immediately precedes, the last day of that academic year but excluding any reduction weeks falling entirely within the quarter during which, in the opinion of the Secretary of State, the longest of any vacation is taken and for the purposes of this sub-paragraph, 'quarter' shall have the same meaning as for the purposes of the Education (Student Support) Regulations 2005;
- (c) in respect of the final academic year of a course (not being a course of a single year's duration), a loan which is payable in respect of that final academic year shall be apportioned equally between the weeks in the period beginning with;
  - (i) except in a case where (ii) applies, the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year;
  - (ii) where the final academic year starts on 1st September, the reduction week, the first day of which coincide with, or immediately follows, the earlier of 1st September or the first day of the autumn term, and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the course;
- (d) in any other case, the loan shall be apportioned equally between the weeks in the period beginning with the earlier of;
  - (i) the first day of the first reduction week in September; or
  - (ii) the reduction week, the first day of which coincides with, or immediately follows the first day of the autumn term, and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of June,

and, in all cases, from the weekly amount so apportioned there shall be disregarded £10.

51.3 A student shall be treated as possessing a student loan in respect of an academic year where;

- (a) a student loan has been made to him in respect of that year; or
- (b) he could acquire such a loan in respect of that year by taking reasonable steps to do so.

51.4 Where a student is treated as possessing a student loan under paragraph 51.3, the amount of the student loan to be taken into account as income shall be, subject to paragraph 51.5.

- (a) in the case of a student to whom a student loan is made in respect of an academic year, a



sum equal to

- (i) the maximum student loan he is able to acquire in respect of that year by taking reasonable steps to do so; and
  - (ii) any contribution whether or not it has been paid to him;
- (b) in the case of a student to whom a student loan is not made in respect of an academic year, the maximum student loan that would be made to the student if;
- (i) he took all reasonable steps to obtain the maximum student loan he is able to acquire in respect of that year; and
  - (ii) no deduction in that loan was made by virtue of the application of a means test.

51.5 There shall be deducted from the amount of income taken into account under paragraph 51.4

- (a) the sum of £303 per academic year in respect of travel costs; and
- (b) the sum of £390 per academic year towards the cost of books and equipment, whether or not any such costs are incurred.

The above figures will be increased annually in line with the Housing Benefit Regulations 2006 (as amended).

#### **51A.0 Treatment of fee loans**

51A. 1A loan for fees, known as a fee loan or a fee contribution loan, made pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998, section 22 of the Teaching and Higher Education Act 1998 or section 73(f) of the Education (Scotland) Act 1980, shall be disregarded as income.

#### **52.0 Treatment of payments from access funds**

52.1 This paragraph applies to payments from access funds that are not payments to which paragraph 55.2 or 55.3 (income treated as capital) applies.

52.2 A payment from access funds, other than a payment to which paragraph 52.3 applies, shall be disregarded as income.

52.3 Subject to paragraph 52.4 of this section and paragraph 35 of Schedule 4,

- a) any payments from access funds which are intended and used for an item of food, ordinary clothing or footwear, household fuel, or rent of a single applicant or, as the case may be, of the applicant or any other member of his family and
- b) any payments from access funds which are used for any council tax or water charges for which that applicant or member is liable, shall be disregarded as income to the extent of £20 per week.

52.4 Where a payment from access funds is made—

- (a) on or after 1st September or the first day of the course, whichever first occurs, but before receipt of any student loan in respect of that year and that payment is intended for the purpose of bridging the period until receipt of the student loan; or
  - (b) before the first day of the course to a person in anticipation of that person becoming a student,
- that payment shall be disregarded as income.

#### **53.0 Disregard of contribution**

53.1 Where the applicant or his partner is a student and for the purposes of assessing a contribution to the student's grant or student loan, the other partner's income has been taken into account, an amount equal to that contribution shall be disregarded for the purposes of assessing that other partner's income.

#### **54.0 Further disregard of student's income**

54.1 Where any part of a student's income has already been taken into account for the purpose of assessing his entitlement to a grant or student loan, the amount taken into account shall be disregarded in assessing that student's income.

#### **55.0 Income treated as capital.**

55.1 Any amount by way of a refund of tax deducted from a student's covenant income shall be treated as capital.

55.2 Any amount paid from access funds as a single lump sum shall be treated as capital.

55.3 An amount paid from access fund as a single lump sum which is intended and used for an item other than food, ordinary clothing or footwear, household fuel or rent, or which is used for an item other than any council tax or water charges for which that applicant or member is liable, shall be disregarded as capital but only for a period of 52 weeks from the date of the payment.

#### **56.0 Disregard of changes occurring during summer vacation**

56.1 In calculating a student's income the authority shall disregard any change in the standard maintenance grant, occurring in the recognised summer vacation appropriate to the student's course, if that vacation does not form part of his period of study from the date on which the change occurred to the end of that vacation.

#### **57.0 Maximum council tax reduction**

57.1 Subject to paragraphs 57.2 to 57.4, the amount of a person's maximum council tax support in respect of a day for which he is liable to pay council tax, shall be 100 per cent, of the amount A divided by B where;

A is the **lower** of either;

- amount set by the appropriate authority as the council tax for the relevant financial year in respect of the dwelling in which he is a resident and for which he is liable, subject to any discount which may be appropriate to that dwelling under the 1992 Act; or
- the amount set by the appropriate authority as the council tax for the relevant financial year in respect of a dwelling within Band C subject to any discount which may be appropriate to the person's circumstances; and

B is the number of days in that financial year,

less any deductions in respect of non-dependants which fall to be made under section 58 (non-dependant deductions).

In this paragraph "relevant financial year" means, in relation to any particular day, financial year within which the day in question falls.

57.2 In calculating a person's maximum council tax reduction any reduction in the amount that person is liable to pay in respect of council tax, which is made in consequence of any enactment in, or made under, the 1992 Act, shall be taken into account.

57.3 Subject to paragraph 57.4, where an applicant is jointly and severally liable for council tax in respect of a dwelling in which he is resident with one or more other persons but excepting any person so residing with the applicant who is a student to whom paragraph 45.2 (students who are excluded from entitlement to council tax reduction) applies, in determining the maximum council tax reduction in his case in accordance with paragraph 57.1, the amount A shall be divided by the number of persons who are jointly and severally liable for that tax.

57.4 Where an applicant is jointly and severally liable for council tax in respect of a dwelling with

only his partner, paragraph 57.3 shall not apply in his case.

#### **58.0 Non-dependant deductions<sup>4</sup>**

58.1 Subject to the following provisions of this paragraph, the non-dependant deductions in respect of a day referred to in section 57 (maximum council tax reduction) shall be £2.00 x 1/7.

58.2 – 58.4 Not Used

58.5 Where in respect of a day–

- a. a person is a resident in a dwelling but is not himself liable for council tax in respect of that dwelling and that day;
- b. other residents in that dwelling (the liable persons) have joint and several liability for council tax in respect of that dwelling and that day otherwise than by virtue of section 9 or 77 or 77A of the 1992 Act (liability of spouses and civil partners); and
- c. the person to whom sub-paragraph (a) refers is a non-dependant of two or more of the liable persons, the deduction in respect of that non-dependant shall be apportioned equally between those liable persons.

58.6 No deduction shall be made in respect of any non-dependants occupying an applicant's dwelling if the applicant or his partner is–

- a. blind or treated as blind by virtue of paragraph 9 of Schedule 1 (additional condition for the disability premium); or
- b. receiving in respect of himself:
  - attendance allowance, or would be receiving that allowance but for:
    - i. a suspension of benefit in accordance with regulations under section 113(2) of The Act; or
    - ii. an abatement as a result of hospitalisation; or
  - the care component of the disability living allowance, or would be receiving that component but for:
    - i. a suspension of benefit in accordance with regulations under section 113(2) of The Act; or
    - ii. an abatement as a result of hospitalisation; or
- c. the daily living component of personal independence payment, or would be receiving that allowance but for a suspension of benefit in accordance with regulations under section 86 of the Welfare Reform Act 2012 (hospital in-patients);
- d. an AFIP, or would be receiving that payment but for a suspension of it in accordance with any terms of the armed and reserve forces compensation scheme which allows for a suspension because a person is undergoing medical treatment in a hospital or similar institution; or
- e. the support component of the Employment and Support Allowance

58.7 No deduction shall be made in respect of a non-dependant if:

- a. although he resides with the applicant, it appears to the authority that his normal home is elsewhere; or
- b. he is in receipt of a training allowance paid in connection with a youth training established under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990; or
- c. he is a full-time student within the meaning of section 44.0 (Students); or
- d. he is not residing with the applicant because he has been a patient for a period of excess of 52 weeks, and for these purposes;
- e. 'patient' has the meaning given within this scheme, and
- f. where a person has been a patient for two or more distinct periods separated by one or more intervals each not exceeding 28 days, he shall be treated as having been a patient continuously for a period equal in duration to the total of those distinct periods;

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<sup>4</sup> The amounts shown within this section shall be updated in line with the Council Tax Reduction Schemes (Prescribed Requirements) Regulations 2012

- g. he is not residing with the claimant because he is a member of the armed forces away on operations.

58.8 Not used.

- 58.9 In the application of paragraph 58.2 there shall be disregarded from his weekly gross income:
- a. any attendance allowance, disability living allowance, personal independence payment or the support component of the Employment and Support Allowance or an AFIP received by him;
  - b. any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006) which had his income fallen to be calculated under section 30 (calculation of income other than earnings) would have been disregarded under paragraph 24 of Schedule 4 (income in kind); and
  - c. any payment which had his income fallen to be calculated under section 30 would have been disregarded under paragraph 36 of Schedule 4 (payments made under certain trusts and certain other payments).

**59.0 Not used.**

**60.0 Extended reductions**

60.1 An applicant who is entitled to council tax reduction (by virtue of the general conditions of entitlement) shall be entitled to an extended reduction where;

- (a) the applicant or the applicant's partner was entitled to a qualifying income-related benefit;
- (b) entitlement to a qualifying income-related benefit ceased because the applicant or the applicant's partner—
  - (i) commenced employment as an employed or self-employed earner;
  - (ii) increased their earnings from such employment; or
  - (iii) increased the number of hours worked in such employment,and that employment is or, as the case may be, increased earnings or increased number of hours are expected to last five weeks or more; and
- (c) the applicant or the applicant's partner had been entitled to and in receipt of a qualifying income-related benefit, jobseeker's allowance or a combination of those benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying income-related benefit ceased.

60.2 For the purpose of paragraph 60.1(c), an applicant or an applicant's partner is to be treated as having been entitled to and in receipt of a qualifying income-related benefit or jobseeker's allowance during any period of less than five weeks in respect of which the applicant or the applicant's partner was not entitled to any of those benefits because the applicant or the applicant's partner was engaged in remunerative work as a consequence of their participation in an employment zone programme.

60.3 For the purpose of this section, where an applicant or an applicant's partner is entitled to and in receipt of joint-claim jobseeker's allowance they shall be treated as being entitled to and in receipt of jobseeker's allowance.

60.4 An applicant must be treated as entitled to council tax reduction by virtue of the general conditions of entitlement where—

- (a) the applicant ceased to be entitled to council tax reduction because the applicant vacated the dwelling in which the applicant was resident;
- (b) the day on which the applicant vacated the dwelling was either in the week in which entitlement to a qualifying income-related benefit ceased, or in the preceding week; and
- (c) entitlement to the qualifying income-related benefit ceased in any of the circumstances

listed in paragraph 60.1(b).

60.5 This section shall not apply where, on the day before an applicant's entitlement to income support ceased, regulation 6(5) of the Income Support Regulations (remunerative work: housing costs) applied to that applicant.

#### **60A.0 Duration of extended reduction period**

60A.1 Where an applicant is entitled to an extended reduction, the extended reduction period starts on the first day of the reduction week immediately following the reduction week in which the applicant, or the applicant's partner, ceased to be entitled to a qualifying income-related benefit.

60A.2 For the purpose of paragraph (60A.1), an applicant or an applicant's partner ceases to be entitled to a qualifying income-related benefit on the day immediately following the last day of entitlement to that benefit.

60A.3 The extended reduction period ends;

- (a) at the end of a period of four weeks; or
- (b) on the date on which the applicant to whom the extended reduction is payable has no liability for council tax, if that occurs first.

#### **60B.0 Amount of extended reduction**

60B.1 For any week during the extended reduction period the amount of the extended reduction payable to an applicant shall be the higher of—

- (a) the amount of council tax reduction to which the applicant was entitled under the general conditions of entitlement in the last reduction week before the applicant or the applicant's partner ceased to be entitled to a qualifying income-related benefit;
- (b) the amount of council tax reduction to which the applicant would be entitled under the general conditions of entitlement for any reduction week during the extended reduction period, if section 60 (extended reductions) did not apply to the applicant; or
- (c) the amount of council tax reduction to which the applicant's partner would be entitled under the general conditions of entitlement, if section 60 did not apply to the applicant.

60B.2 Paragraph 60B1 does not apply in the case of a mover.

60B.3 Where an applicant is in receipt of an extended reduction under this section and the applicant's partner makes a claim for council tax reduction, no amount of council tax reduction shall be payable by the appropriate authority during the extended reduction period.

#### **60C Extended reductions – movers**

60C.1 This section applies;

- (a) to a mover; and
- (b) from the Monday following the day of the move.

60C.2 The amount of the extended reduction payable from the Monday from which this section applies until the end of the extended reduction period shall be the amount of council tax reduction which was payable to the mover for the last reduction week before the mover, or the mover's partner, ceased to be entitled to a qualifying income-related benefit.

60C.3 Where a mover's liability to pay council tax in respect of the new dwelling is to the second authority, the extended reduction may take the form of a payment from the appropriate authority to;

- (a) the second authority; or
- (b) the mover directly.

60C.4 Where–

- (a) a mover, or the mover's partner, makes a claim for council tax reduction to the second authority after the mover, or the mover's partner, ceased to be entitled to a qualifying income-related benefit; and
- (b) the mover, or the mover's partner, is in receipt of an extended reduction from the appropriate authority, the second authority shall reduce the weekly amount of council tax reduction that the mover, or the mover's partner, is entitled to by a sum equal to the amount of the extended reduction until the end of the extended reduction period.

**60D.0 Relationship between extended reduction and entitlement to council tax reduction under the general conditions of entitlement**

60D.1 Where an applicant's council tax reduction award would have ended when the applicant ceased to be entitled to a qualifying income-related benefit in the circumstances listed in paragraph 60.1(b), that award will not cease until the end of the extended reduction period.

60D.2 Changes of circumstances and increases for exceptional circumstances shall not apply to any extended reduction payable in accordance with paragraph 60B.1(a) or 60C.2 (amount of extended reduction – movers).

**61.0 Extended reductions (qualifying contributory benefits)**

61.1 An applicant who is entitled to council tax reduction (by virtue of the general conditions of entitlement) shall be entitled to an extended reduction (qualifying contributory benefits) where;

- (a) the applicant or the applicant's partner was entitled to a qualifying contributory benefit;
- (b) entitlement to a qualifying contributory benefit ceased because the applicant or the applicant's partner;
  - (i) commenced employment as an employed or self-employed earner;
  - (ii) increased their earnings from such employment; or
  - (iii) increased the number of hours worked in such employment, and that employment is or, as the case may be, increased earnings or increased number of hours are expected to last five weeks or more;
- (c) the applicant or the applicant's partner had been entitled to and in receipt of a qualifying contributory benefit or a combination of qualifying contributory benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying contributory benefit ceased; and
- (d) the applicant or the applicant's partner was not entitled to and not in receipt of a qualifying income-related benefit in the last reduction week in which the applicant, or the applicant's partner, was entitled to a qualifying contributory benefit.

61.2 An applicant must be treated as entitled to council tax reduction by virtue of the general conditions of entitlement where;

- (a) the applicant ceased to be entitled to council tax reduction because the applicant vacated the dwelling in which the applicant was resident;
- (b) the day on which the applicant vacated the dwelling was either in the week in which entitlement to a qualifying contributory benefit ceased, or in the preceding week; and
- (c) entitlement to the qualifying contributory benefit ceased in any of the circumstances listed in paragraph 61.1(b).

**61A.0 Duration of extended reduction period (qualifying contributory benefits)**

61A.1 Where an applicant is entitled to an extended reduction (qualifying contributory benefits), the extended reduction period starts on the first day of the reduction week immediately following the reduction week in which the applicant, or the applicant's partner, ceased to be entitled to a qualifying contributory benefit.

61A.2 For the purpose of paragraph 61A.1, an applicant or an applicant's partner ceases to be entitled to a qualifying contributory benefit on the day immediately following the last day of entitlement to that benefit.

61A.3 The extended reduction period ends;

- (a) at the end of a period of four weeks; or
- (b) on the date on which the applicant to whom the extended reduction (qualifying contributory benefits) is payable has no liability for council tax, if that occurs first.

**61B.0 Amount of extended reduction (qualifying contributory benefits)**

61B.1 For any week during the extended reduction period the amount of the extended reduction (qualifying contributory benefits) payable to an applicant shall be the higher of;

- (a) the amount of council tax reduction to which the applicant was entitled under the general conditions of entitlement in the last reduction week before the applicant or the applicant's partner ceased to be entitled to a qualifying contributory benefit;
- (b) the amount of council tax reduction to which the applicant would be entitled under the general conditions of entitlement for any reduction week during the extended reduction period, if section 61 (extended reductions (qualifying contributory benefits)) did not apply to the applicant; or
- (c) the amount of council tax reduction to which the applicant's partner would be entitled under the general conditions of entitlement, if section 61 did not apply to the applicant.

61B.2 Paragraph 61B.1 does not apply in the case of a mover.

61B.3 Where an applicant is in receipt of an extended reduction (qualifying contributory benefits) under this section and the applicant's partner makes a claim for council tax reduction, no amount of council tax reduction shall be payable by the appropriate authority during the extended reduction period.

**61C.0 Extended reductions (qualifying contributory benefits) – movers**

61C.1 This section applies;

- (a) to a mover; and
- (b) from the Monday following the day of the move.

61C.2 The amount of the extended reduction (qualifying contributory benefit) payable from the Monday from which this section applies until the end of the extended reduction period shall be the amount of council tax reduction which was payable to the mover for the last reduction week before the mover, or the mover's partner, ceased to be entitled to a qualifying contributory benefit.

61C.3 Where a mover's liability to pay council tax in respect of the new dwelling is to the second authority, the extended reduction (qualifying contributory benefits) may take the form of a payment from the appropriate authority to—

- (a) the second authority; or
- (b) the mover directly.

61C.4 Where

- (a) a mover, or the mover's partner, makes a claim for council tax reduction to the second authority after the mover, or the mover's partner, ceased to be entitled to a qualifying

- contributory benefit; and
- (b) the mover, or the mover's partner, is in receipt of an extended reduction (qualifying contributory benefits) from the appropriate authority, the second authority shall reduce the weekly amount of council tax reduction that the mover, or the mover's partner, is entitled to by a sum equal to the amount of the extended reduction (qualifying contributory benefits) until the end of the extended reduction period.

**61D.0 Relationship between extended reduction (qualifying contributory benefits) and entitlement to council tax reduction under the general conditions of entitlement**

61D.1 Where an applicant's council tax reduction award would have ended when the applicant ceased to be entitled to a qualifying contributory benefit in the circumstances listed in paragraph 61.1 (b), that award will not cease until the end of the extended reduction period.

61D.2 Changes of circumstances and increases for exceptional circumstances shall not apply to any extended reduction (qualifying contributory benefits) payable in accordance with paragraph 61B.1(a) or 61C.2 (amount of extended reduction— movers).

**61E.0 Extended reductions: movers into the authority's area<sup>5</sup>**

**61E.1** Where;

- (a) an application is made to the authority for a reduction under its scheme, and
- (b) the applicant or the partner of the applicant, is in receipt of an extended reduction from;
- (i) another billing authority in England; or
- (ii) a billing authority in Wales,
- the current authority must reduce any reduction to which the applicant is entitled under its scheme by the amount of that extended reduction.

**62.0 - 63.0 Not Used**

**64.0 Date on which entitlement is to begin.**

64.1 Subject to paragraph 64.2, any person to whom or in respect of whom a claim for council tax reduction is made and who is otherwise entitled to that support shall be so entitled from the reduction week following the date on which that claim is made or is treated as made.

64.2 Where a person is otherwise entitled to council tax reduction and becomes liable for the first time for the authority's council tax in respect of a dwelling of which he is a resident in the reduction week in which his claim is made or is treated as made, he shall be so entitled from that reduction week.

**65.0 - 66.0 Not Used**

**67.0 Date on which change of circumstances is to take effect.**

67.1 Except in cases where section 24 (disregard of changes in tax, contributions, etc.) applies and subject to the following provisions of this paragraph, a change of circumstances which affects entitlement to, or the amount of, a reduction under the authority's scheme ("change of circumstances"), takes effect from the first day of the reduction week following the date on which the change actually occurs, and where that change is cessation of entitlement to any benefit under the benefit Acts, the date on which the change actually occurs shall be the day immediately following the last day of entitlement to that benefit.

67.2 Subject to paragraph (3), where the change of circumstances is a change in the amount of council tax payable, it takes effect from the day on which it actually occurs.

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<sup>5</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012



- 67.3 Where the change of circumstances is a change in the amount a person is liable to pay in respect of council tax in consequence of regulations under section 13 of the 1992 Act (reduced amounts of council tax) or changes in the discount to which a dwelling may be subject under sections 11 or 12 of that Act, it shall take effect from the day on which the change in amount has effect.
- 67.4 Where the change of circumstances is the applicant's acquisition of a partner, the change takes effect on the day on which the acquisition takes place.
- 67.5 Where the change of circumstances is the death of an applicant's partner or their separation, it takes effect on the day the death or separation occurs.
- 67.6 If two or more changes of circumstances occurring in the same reduction week would, but for this paragraph, take effect in different reduction weeks in accordance with paragraphs (1) to (5) they take effect from the day to which the appropriate paragraph from (2) to (5) above refers, or where more than one day is concerned, from the earlier day.
- 67.7 Where the change of circumstances is that income, or an increase in the amount of income, other than a benefit or an increase in the amount of a benefit under the Act, is paid in respect of a past period and there was no entitlement to income of that amount during that period, the change of circumstances shall take effect from the first day on which such income, had it been paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of this scheme.
- 67.8 Without prejudice to paragraph (7), where the change of circumstances is the payment of income, or arrears of income, in respect of a past period, the change of circumstances takes effect from the first day on which such income, had it been timeously paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of this scheme.
- 68.0 Making an application<sup>6</sup>**
- 68.1 In the case of a couple or members of a polygamous marriage an application is to be made by whichever one of them they agree should so apply or, in default of agreement, by such one of them as the authority determines.
- 68.2 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act, and;
- (a) a deputy has been appointed by the Court of Protection with power to claim, or as the case may be, receive benefit on his behalf; or
  - (b) in Scotland, his estate is being administered by a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000 who has power to apply or, as the case may be, receive benefit on his behalf; or
  - (c) an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise,
- that deputy, judicial factor, guardian or attorney, as the case may be, may make an application on behalf of that person.
- 68.3 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act and sub-paragraph (2) does not apply to him, the authority may, upon written application made to them by a person who, if a natural person, is over the age of 18, appoint that person to exercise on behalf of the person who is unable to act, any right to

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<sup>6</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

which that person might be entitled under the authority's scheme and to receive and deal on his behalf with any sums payable to him.

68.4 Where a person who is liable to pay council tax in respect of a dwelling is for the time being unable to act and the Secretary of State has appointed a person to act on his behalf under regulation 33 of the Social Security (Claims and Payments) Regulations 1987 (persons unable to act), the authority may if that person agrees, treat him as if he had been appointed by them under sub-paragraph (3).

68.5 Where the authority has made an appointment under sub-paragraph (3) or treated a person as an appointee under sub-paragraph (4);

- (a) it may at any time revoke the appointment;
- (b) the person appointed may resign his office after having given 4 weeks notice in writing to the authority of his intention to do so;
- (c) any such appointment terminates when the authority is notified of the appointment of a person mentioned in sub-paragraph (2).

68.6 Anything required by the authority's scheme to be done by or to any person who is for the time being unable to act may be done by or to the persons mentioned in sub-paragraph (2) above or by or to the person appointed or treated as appointed under this paragraph and the receipt of any such person so appointed shall be a good discharge to the authority for any sum paid.

68.7 The authority must;

- (a) inform any person making an application of the duty imposed by paragraph 9(1)(a) of the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012;
- (b) explain the possible consequences (including prosecution) of failing to comply with that duty; and
- (c) set out the circumstances a change in which might affect entitlement to the reduction or its amount.

#### **69.0 Procedure by which a person may apply for a reduction under the authority's scheme<sup>7</sup>**

69.1. Paragraphs 2 to 7 apply to an application made under the authority's scheme. Notwithstanding other paragraphs within this section, the authority will determine the method by which claims are to be made as well as where claims should be sent or delivered. For the purposes of this scheme a Local Authority Information Document (LAID) or Local Authority Customer Information document (LACI) issued by the Department for Work and Pensions shall be treated as a valid claim

69.2. An application may be made;

- (a) in writing,
- (b) by means of an electronic communication in accordance with sections 101 – 106A of this scheme, or
- (c) where the authority has published a telephone number for the purpose of receiving such applications, by telephone.

69.3 (1) An application which is made in writing must be made to the designated office on a properly completed form.  
(2) The form must be provided free of charge by the authority for the purpose.

69.4 (1) Where an application made in writing is defective because—  
(a) it was made on the form supplied for the purpose, but that form is not accepted by

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<sup>7</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

the authority as being properly completed; or

(b) it was made in writing but not on the form approved for the purpose and the authority does not accept the application as being in a written form which is sufficient in the circumstances of the case having regard to the sufficiency of the written information and evidence,

the authority may, in a case to which sub-paragraph (a) applies, request the applicant to complete the defective application or, in the case to which sub-paragraph (b) applies, supply the applicant with the approved form or request further information and evidence.

(2) An application made on a form provided by the authority is properly completed if it is completed in accordance with the instructions on the form, including any instructions to provide information and evidence in connection with the application.

69.5. (1) If an application made by electronic communication is defective the authority must provide the person making the application with an opportunity to correct the defect.

(2) An application made by electronic communication is defective if the applicant does not provide all the information the authority requires.

69.6. In a particular case the authority may determine that an application made by telephone is only valid if the person making the application approves a written statement of his circumstances provided by the authority.

69.7 (1) If an application made by telephone is defective the authority must provide the person making the application with an opportunity to correct the defect.

(2) An application made by telephone is defective if the applicant does not provide all the information the authority requests during the telephone call.

69.8 Notwithstanding other paragraphs within this section, the authority will determine the method by which claims are to be made as well as where claims should be sent or delivered.

(1) Where an applicant;

(a) makes an application under this scheme which includes (or which he subsequently requests should include) a period before the application is made; and

(b) from a day in that period, up to the date he made the application (or subsequently requested that the application should include a past period), the applicant had continuous good cause for failing to make an application (or request that the application should include that period),

the application is to be treated as made on the date determined in accordance with sub-paragraph (2).

(2) That date is the latest of;

- a. the first day from which the applicant had continuous good cause;
- b. the day 1 month before the date the application was made;
- c. the day 1 month before the date when the applicant requested that the application should include a past period.

69A.0 **Date on which an application is made.**

69A.1 Subject to sub-paragraph (7), the date on which an application is made is;

(a) in a case where;

- (i) an award of state pension credit which comprises a guarantee credit has been made to the applicant or his partner, and
- (ii) the application for a reduction is made within one month of the date on which

the claim for that state pension credit which comprises a guarantee credit was received at the appropriate DWP office,  
the first day of entitlement to state pension credit which comprises a guarantee credit arising from that claim;

(b) in a case where

- (i) an applicant or his partner is a person in receipt of a guarantee credit,
- (ii) the applicant becomes liable for the first time to pay council tax in respect of the dwelling he occupies as his home, and
- (iii) the application is received at the designated office within one month of the date of the change,

the date on which the change takes place;

(c) in a case where;

- (i) an award of income support, an income-based jobseeker's allowance or an income-related employment and support allowance or an award of universal credit has been made to the applicant or his partner, and
- (ii) the application is made within one month of the date on which the claim for that income support, jobseeker's allowance, employment and support allowance or universal credit was received,

the first day of entitlement to income support, an income-based jobseeker's allowance, an income-related employment and support allowance or universal credit arising from that claim;

(d) in a case where;

- (i) an applicant or his partner is a person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance or has an award of universal credit,
- (ii) the applicant becomes liable for the first time to pay council tax in respect of the dwelling which he occupies as his home, and
- (iii) the application is received at the designated office within one month of the date of the change,

the date on which the change takes place;

(e) in a case where;

- (i) an applicant is the former partner of a person who was, at the date of his death or their separation, entitled to a reduction under the authority's scheme, and
  - (ii) the applicant makes an application for a reduction under that scheme within one month of the date of the death or the separation,
- the date of the death or separation;

(f) except where paragraph (a), (b) or (e) is satisfied, in a case where a properly completed application is received within one month (or such longer period as the authority considers reasonable) of the date on which an application form was issued to an applicant following the applicant first notifying, by whatever means, the authority of an intention to make an application, the date of first notification;

(g) in any other case, the date on which an application is received at the designated office.

69A.2 For the purposes only of sub-paragraph (1)(c) a person who has been awarded an income-based jobseeker's allowance or an income-related employment and support allowance is to be treated as entitled to that allowance for any days which immediately precede the first day in that award and on which he would, but for regulations made under;

(a) in the case of income-based jobseeker's allowance, paragraph 4 of Schedule 1 to the Jobseekers Act 1995 (waiting days); or

(b) in the case of income-related employment and support allowance, paragraph 2 of Schedule 2 to the Welfare Reform Act 2007 (waiting days),  
have been entitled to that allowance.

69A.3 Where there is a defect in an application by telephone;

(a) is corrected within one month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority must treat the

application as if it had been duly made in the first instance;  
(b) is not corrected within one month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority must treat the application as if it had been duly made in the first instance where it considers it has sufficient information to decide the application.

69A.4 The authority is to treat a defective application as if it had been validly made in the first instance if, in any particular case, the conditions specified in sub-paragraph (5)(a), (b) or (c) are satisfied.

69A.5 The conditions are that—

(a) where the authority receives the properly completed application or the information requested to complete it or the evidence within one month of the request, or such longer period as the authority may consider reasonable; or

(b) where an application is not on approved form or further information requested by authority applies;

(i) the approved form sent to the applicant is received at the offices of the authority properly completed within one month of it having been sent to him; or, as the case may be;

(ii) the applicant supplies whatever information or evidence was requested within one month of the request; or,

in either case, within such longer period as the authority may consider reasonable; or

(c) where the authority has requested further information, the authority receives at its offices the properly completed application or the information requested to complete it within one month of the request or within such longer period as the authority considers reasonable.

69A.6 Except in the case of an application made by a person treated as not being in Great Britain, where a person has not become liable for council tax to the authority but it is anticipated that he will become so liable within the period of 8 weeks (the relevant period), he may apply for a reduction under that authority's scheme at any time in that period in respect of that tax and, provided that liability arises within the relevant period, the authority must treat the application as having been made on the day on which the liability for the tax arises.

69A.7 Except in the case of an application made by a person treated as not being in Great Britain, where the applicant is not entitled to a reduction under the authority's scheme in the reduction week immediately following the date of his application, but the authority is of the opinion that unless there is a change of circumstances, he will be entitled to a reduction under its scheme for a period beginning not later than;

(a) in the case of an application made by;

(i) a pensioner, or

(ii) a person who has attained, or whose partner has attained, the age which is 17 weeks younger than the qualifying age for state pension credit, the seventeenth reduction week following the date on which the application is made, or

(b) in the case of an application made by a person who is not a pensioner, the thirteenth reduction week following the date on which the application is made, the authority may treat the application as made on a date in the reduction week immediately preceding the first reduction week of that period of entitlement and award a reduction accordingly.

## **70.0 Submission of evidence electronically**

70.1 The authority may accept such evidence, documents and certificates to support the claim electronically where it feels that this would be acceptable given the nature of the claim.

## **71.0 Use of telephone provided evidence**

71.1 The authority may accept such evidence to support the claim by telephone where it feels that this would be acceptable given the nature of the claim.

**72.0 Information and evidence<sup>8</sup>**

- 72.1 Subject to sub-paragraph (3), a person who makes an application for a reduction under an authority's scheme must satisfy sub-paragraph (2) in relation both to himself and to any other person in respect of whom he is making the application.
- 72.2 This sub-paragraph is satisfied in relation to a person if—
- (a) the application is accompanied by;
    - (i) a statement of the person's national insurance number and information or evidence establishing that that number has been allocated to the person; or
    - (ii) information or evidence enabling the authority to ascertain the national insurance number that has been allocated to the person; or
  - (b) the person has made an application for a national insurance number to be allocated to him and the application for the reduction is accompanied by;
    - (i) evidence of the application for a national insurance number to be so allocated; and
    - (ii) the information or evidence enabling it to be so allocated.
- 72.3 Sub-paragraph (2) does not apply;
- (a) in the case of a child or young person in respect of whom an application for a reduction is made;
  - (b) to a person who;
    - (i) is a person treated as not being in Great Britain for the purposes of this scheme;
    - (ii) is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act 1999; and
    - (iii) has not previously been allocated a national insurance number.
- 72.4 Subject to sub-paragraph (5), a person who makes an application, or a person to whom a reduction under the authority's scheme has been awarded, must furnish such certificates, documents, information and evidence in connection with the application or the award, or any question arising out of the application or the award, as may reasonably be required by that authority in order to determine that person's entitlement to, or continuing entitlement to a reduction under its scheme and must do so within one month of the authority requiring him to do so or such longer period as the authority may consider reasonable.
- 72.5 Nothing in this paragraph requires a person who is a pensioner to furnish any certificates, documents, information or evidence relating to a payment to which sub-paragraph (7) applies.
- 72.6 Where the authority makes a request under sub-paragraph (4), it must;
- (a) inform the applicant or the person to whom a reduction under its scheme has been awarded of his duty under paragraph 9 of Schedule 8 the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012 (duty to notify change of circumstances) to notify the authority of any change of circumstances; and
  - (b) without prejudice to the extent of the duty owed under paragraph 9, indicate to him either orally or by notice or by reference to some other document available to him on application and without charge, the kind of change of circumstances which must be notified.
- 72.7 This sub-paragraph applies to any of the following payments;
- (a) a payment which is made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation the London Emergencies Trust, the We Love Manchester Emergency Fund, or the London Bombings Relief Charitable Fund;
  - (b) a payment which is disregarded under paragraph 24 of Schedule 5, other than a payment under the Independent Living Fund (2006);

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<sup>8</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

(c) a payment which is disregarded under paragraph 58.9.

72.8 Where an applicant or a person to whom a reduction under the authority's scheme has been awarded or any partner has attained the qualifying age for state pension credit and is a member of, or a person deriving entitlement to a pension under, a personal pension scheme, he must where the authority so requires furnish the following information;

- (a) the name and address of the pension fund holder;
- (b) such other information including any reference or policy number as is needed to enable the personal pension scheme to be identified.

**73.0 Amendment and withdrawal of application<sup>9</sup>**

73.1 A person who has made an application may amend it at any time before a decision has been made on it by a notice in writing delivered or sent to the designated office.

73.2 Where the application was made by telephone the amendment may also be made by telephone.

73.3 Any application amended is to be treated as if it had been amended in the first instance.

73.4 A person who has made an application may withdraw it by notice to the designated office at any time before a decision has been made on it.

73.5 Where the application was made by telephone, the withdrawal may also be made by telephone.

73.6 Any notice of withdrawal given in accordance with sub-paragraph (4) or (5) has effect when it is received.

73.7 Where a person, by telephone, amends or withdraws an application the person must (if required to do so by the authority) confirm the amendment or withdrawal by a notice in writing delivered or sent to the designated office.

**74.0 Duty to notify changes of circumstances<sup>10</sup>**

74.1 Subject to sub-paragraphs (3), (6) and (7), an applicant (or any person acting on his behalf) must comply with sub-paragraph (2) if there is a relevant change of circumstances at any time;

- (a) between the making of an application and a decision being made on it, or
- (b) after the decision is made (where the decision is that the applicant is entitled to a reduction under the authority's scheme) including at any time while the applicant is in receipt of such a reduction.

74.2 The applicant (or any person acting on his behalf) must notify any change of circumstances which the applicant (or that person) might reasonably be expected to know might affect his entitlement to, or the amount of, a reduction under the authority's scheme (a "relevant change of circumstances") by giving notice to the authority;

- (a) in writing; or
- (b) by telephone—
  - (i) where the authority has published a telephone number for that purpose unless the authority determines that in any particular case or class of case notification may not be given by telephone; or
  - (ii) in any case or class of case where the authority determines that notice may be given by telephone; or
- (c) by any other means which the authority agrees to accept in any particular case,

<sup>9</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

<sup>10</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

within a period of 21 days beginning with the day on which the change occurs, or as soon as reasonably practicable after the change occurs, whichever is later.

74.3 The duty imposed on a person by sub-paragraph (1) does not extend to notifying

- (a) changes in the amount of council tax payable to the authority;
- (b) changes in the age of the applicant or that of any member of his family;
- (c) in the case of an applicant in receipt of a relevant benefit, changes in circumstances which affect the amount of the benefit but not the amount of the reduction under the authority's scheme to which he is entitled, other than the cessation of that entitlement to the benefit.

74.4 For the purposes of sub-paragraph (3)(c) "relevant benefit" means income support, an income-based jobseeker's allowance or an income-related employment and support allowance or universal credit.

74.5 Notwithstanding sub-paragraph (3)(b) or (c) an applicant is required by sub-paragraph (1) to notify the authority of any change in the composition of his family arising from the fact that a person who was a member of his family is now no longer such a person because he has ceased to be a child or young person.

74.6 All changes in circumstances should be notified to the authority in writing (or by whatever format agreed by the authority) within 21 days of the happening of the event or change in circumstance. This timescale may be extended at the discretion of the authority. Where such a change is not received within that timescale and where the change would increase the level of reduction payable, the authority may use a date later than the actual change of circumstances. In accordance with the Council Tax Reduction Schemes (Prescribed Requirements)(England) Regulations 2012, as amended, penalties of £70 may be imposed by the authority where changes are notified outside of that timescale.

#### **75.0 Decisions by the authority<sup>11</sup>**

75.1 An authority must make a decision on an application under its scheme within 14 days of paragraphs 4 and 7 and Part 1 of Schedule 7 of the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012 being satisfied, or as soon as reasonably practicable thereafter.

#### **76.0 Notification of decision<sup>12</sup>**

76.1 The authority must notify in writing any person affected by a decision made by it under its scheme;

- (a) in the case of a decision on an application, forthwith or as soon as reasonably practicable thereafter;
- (b) in any other case, within 14 days of that decision or as soon as reasonably practicable thereafter.

76.2 Where the decision is to award a reduction, the notification under sub-paragraph (1) must include a statement;

- (a) informing the person affected of the duty imposed by paragraph 9 of Schedule 8 the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012 (duty to notify change of circumstances) to notify the authority of any change of circumstances;
- (b) explaining the possible consequences (including prosecution) of failing to comply with that duty; and
- (c) setting out the circumstances a change in which might affect entitlement to the

<sup>11</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

<sup>12</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012



reduction or its amount.

- 76.3 Where the decision is to award a reduction, the notification under sub-paragraph (1) must include a statement as to how that entitlement is to be discharged.
- 76.4 In any case, the notification under sub-paragraph (1) must inform the person affected of the procedure by which an appeal may be made and must refer the person to the provisions in the authority's scheme relating to the procedure for making an appeal.
- 76.5 A person affected to whom the authority sends or delivers a notification of decision may, within one month of the date of the notification of that decision request in writing the authority to provide a written statement setting out the reasons for its decision on any matter set out in the notice.
- 76.6 The written statement referred to in sub-paragraph (5) must be sent to the person requesting it within 14 days or as soon as reasonably practicable thereafter.
- 76.7 For the purposes of this paragraph a person is to be treated as a person affected by a decision of the authority under its scheme where the rights, duties or obligations of that person are affected by that decision and the person falls within sub-paragraph (8).
- 76.8 This sub-paragraph applies to—
- (a) the applicant;
  - (b) in the case of a person who is liable to pay council tax in respect of a dwelling and is unable for the time being to act;
    - (i) a deputy appointed by the Court of Protection with power to claim, or as the case may be, receive benefit on his behalf; or
    - (ii) in Scotland, a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000<sup>(3)</sup> who has power to apply or, as the case may be, receive benefit on the person's behalf; or
    - (iii) an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise,
  - (c) a person appointed by the authority to act for a person unable to act.

#### **77.0 Time and manner of granting council tax reduction<sup>13</sup>**

- 77.1 Where a person is entitled to a reduction under this authority's scheme in respect of his liability for the authority's council tax as it has effect in respect of a chargeable financial year ("the chargeable year"), the authority must discharge his entitlement;
- (a) by reducing, so far as possible, the amount of his liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992 refers; or
  - (b) where;
    - (i) such a reduction is not possible; or
    - (ii) such a reduction would be insufficient to discharge the entitlement to a reduction under the authority's scheme; or
    - (iii) the person entitled to the reduction is jointly and severally liable for the council tax and the authority determines that such a reduction would be inappropriate, by making payment to him of the amount of reduction to which he is entitled, rounded where necessary to the nearest penny.
- 77.2 The authority must notify the person entitled to a reduction under this scheme of the amount of that reduction and how his entitlement is to be discharged in pursuance of

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<sup>13</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

paragraph (1).

- 77.3 In a case to which paragraph (1)(b) refers;
- (a) if the amount of the council tax for which he remains liable in respect of the chargeable year, after any reduction to which sub-paragraph (1)(a) refers has been made, is insufficient to enable his entitlement to a reduction under the authority's scheme in respect thereof to be discharged, upon the final instalment of that tax becoming due any outstanding reduction;
    - (i) must be paid to that person if he so requires; or
    - (ii) in any other case must (as the authority determines) either be repaid or credited against any subsequent liability of the person to make a payment in respect of the authority's council tax as it has effect for any subsequent year;
  - (b) if that person has ceased to be liable for the authority's council tax and has discharged the liability for that tax, the outstanding balance (if any) of the reduction under the authority's scheme in respect thereof must be paid within 14 days or, if that is not reasonably practicable, as soon as practicable thereafter
  - (c) in any other case, the reduction under the authority's scheme must be paid within 14 days of the receipt of the application at the offices of the authority or, if that is not reasonably practicable, as soon as practicable thereafter.

77.4 For the purposes of this paragraph "instalment" means any instalment of the authority's council tax to which regulation 19 of the Council Tax (Administration and Enforcement) Regulations 1992 refers (council tax payments).

#### **78.0 Persons to whom support is to be paid<sup>14</sup>**

78.1 Subject to section 80 (payment on death) and paragraph (2), any payment of the amount of a reduction must be made to that person.

78.2 Where a person other than a person who is entitled to a reduction under this authority's scheme made the application for the reduction and that first person is a person acting pursuant to an appointment or is treated as having been so appointed, the amount of the reduction may be paid to that person.

#### **79.0 Shortfall in support / reduction<sup>15</sup>**

79.1 Where, on the revision of a decision allowing a reduction under the authority's scheme to a person, it is determined that the amount allowed was less than the amount to which that person was entitled, the authority must either;

- (a) make good any shortfall in reduction which is due to that person, by reducing so far as possible the next and any subsequent payments he is liable to make in respect of the council tax of the authority as it has effect for the chargeable financial year until that shortfall is made good; or
- (b) where this is not possible or the person concerned so requests, pay the amount of any shortfall in reduction due to that person within 14 days of the revision of the decision being made or if that is not reasonably practicable, as soon as possible afterwards.

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<sup>14</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

<sup>15</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

**80.0 Payment on the death of the person entitled<sup>16</sup>**

80.1 Where the person entitled to any reduction under this scheme has died and it is not possible to award the reduction which is due in the form of a reduction of the council tax for which he was liable, the authority must make payment of the amount of the reduction to his executor or administrator in accordance with regulation 58(4) of the Council Tax (Administration and Enforcement) Regulations 1992.

**81.0 Offsetting**

81.1 Where a person has been allowed or paid a sum of council tax reduction under a decision which is subsequently revised or further revised, any sum allowed or paid in respect of a period covered by the subsequent decision shall be offset against arrears of entitlement under the subsequent decision except to the extent that the sum exceeds the arrears and shall be treated as properly awarded or paid on account of them.

**82.0 Payment where there is joint and several liability<sup>17</sup>**

82.1 Where;

- (a) a person is entitled to a reduction under the authority's scheme in respect of his liability for the authority's council tax as it has effect in respect of a chargeable financial year;
- (b) the person entitled to the reduction is jointly and severally liable for the council tax; and
- (c) the authority determines that discharging his entitlement by reducing the amount of his liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992(7) refers would be inappropriate, it may make a payment to him of the amount of the reduction to which he is entitled, rounded where necessary to the nearest penny.

82.2 Subject to sub-paragraph (3) any payment made under sub-paragraph (1) must be made to the person who is entitled to the reduction.

82.3 Where a person other than a person who is entitled to a reduction under the authority's scheme made the application and that first person is a person acting pursuant to an appointment or is treated as having been so appointed, the amount of the reduction may be paid to that person.

**83.0 - 90.0 Not used**

**91.0 Use of information from and to the Department of Work and Pensions (DWP) and His Majesty's Revenues and Customs (HMRC)**

91.1 The authority will use information provided by the DWP and HMRC for the purposes of Council Tax Reduction, council tax liability, billing, administration and enforcement as outlined within Schedule 2 of the Local Government Finance Act 1992 as amended by the Local Government Finance Act 2012 and the Social Security (Information-sharing in relation to Welfare Services etc.) (Amendment) Regulations 2013

91.2 Where required by the relevant department and where required by law, the authority will share information obtained for Council Tax Reduction with the DWP or HMRC as appropriate and in accordance with Data Protections requirements<sup>18</sup>.

<sup>16</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

<sup>17</sup> Inserted by Schedule 8 of the Council Tax Reductions Scheme (Prescribed Requirements) (England) Regulations 2012

<sup>18</sup> Data Retention and Investigatory Powers Act 2014 and Data Retention Regulations 2014

## **92.0 Collection of information**

92.1 The authority may receive and obtain information and evidence relating to claims for council tax reduction, the council may receive or obtain the information or evidence from—

- (a) persons making claims for council tax reduction;
- (b) other persons in connection with such claims;
- (c) other local authorities; or
- (d) central government departments including the DWP and HMRC

92.2 The authority may verify relevant information supplied to or obtained.

## **93.0 Recording and holding information.**

93.1 The authority may

- (a) may make a record of such information; and
- (b) may hold that information, whether as supplied or obtained or recorded, for the purpose of forwarding it to the person or authority for the time being administering council tax reduction.

## **94.0 Forwarding of information.**

**94.1** The authority may forward it to the person or authority for the time being administering claims to or awards of council tax reduction to which the relevant information relates, being

- (i) a local authority;
- (ii) a person providing services to a local authority; or
- (iii) a person authorised to exercise any function of a local authority relating to council tax reduction.

## **95.0 Persons affected by Decisions.**

95.1 A person is to be treated as a person affected by a relevant decision of the authority where that person is;

- a. an applicant;
- b. in the case of a person who is liable to make payments in respect of a dwelling and is unable for the time being to act
  - (i) a Deputy appointed by the Court of Protection with power to claim, or as the case may be, receive benefit or support on his behalf,
  - (ii) in Scotland, a tutor, curator, judicial factor or other guardian acting or appointed in terms of law administering that person's estate, or
  - (iii) an attorney with a general power or a power to receive benefit or support appointed by the person liable to make those payments under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise;
- c. a person appointed by the authority under this scheme;

## **96.0 Revisions of Decisions**

96.1 Subject to the provisions in this scheme, a relevant decision ('the original decision') may be revised or further revised by the authority, which made the decision where the person affected makes an application for a revision within;

- (i) one month of the date of notification of the original decision; or
- (ii) such extended time as the authority may allow.

96.2 The authority may revise or further revise that original decision at any time. Where further information is required from the person affected, the authority shall request such information

and evidence as it feels is reasonable. Such information must be supplied within;  
i) one month of the date of notification of the additional information; or  
ii) such extended time as the authority may allow

#### **97.0 Written Statements**

97.1 Subject to the provisions in the scheme, the authority may upon a written request issue a written statement to a person affected to further explain the decision of the authority in relation to Council tax reduction. The request must be received within one month of the date of the notification being issued by the authority.

#### **98.0 Terminations**

98.1 The authority may terminate support in whole or in part the Council tax reduction where it appears to the authority that an issue arises whether;

- a. the conditions for entitlement to Council tax reduction are or were fulfilled; or
- b. a decision as to an award of such a support should be revised or superseded.

98.2 The authority may terminate, in whole or in part the Council tax reduction where it appears to the authority that an issue arises whether;

- a. the conditions for entitlement to Council tax reduction are or were fulfilled; or
- b. a decision as to an award of such a support should be revised or superseded.

Where the person fails to provide information to the authority as requested in relation to any matter relating to their liability for Council Tax

#### **99.0 Procedure by which a person may make an appeal against certain decisions of the authority<sup>19</sup>**

99.1 A person who is aggrieved by a decision of the authority, which affects;  
(a) the person's entitlement to a reduction under its scheme, or  
(b) the amount of any reduction to which that person is entitled,  
may serve a written notice on the authority stating the matter by which, and the grounds on which, he is aggrieved.

99.2 The authority must

- (a) consider the matter to which the notice relates;
- (b) notify the aggrieved person in writing;
  - (i) that the ground is not well founded, giving reasons for that belief; or
  - (ii) that steps have been taken to deal with the grievance, stating the steps taken.

99.3 Where, following notification under sub-paragraph (2)(b)(i) or (ii), the person is still aggrieved, or if the authority fails to notify the person aggrieved in accordance with sub-paragraph (2)(b) within two months of the service of his notice, he may appeal to the valuation tribunal under section 16 of the 1992 Act.

#### **100.0 Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Act<sup>20</sup>**

100.1 An application to the authority for a reduction under section 13A(1)(c) of the 1992 Act may be made;

- (a) in writing,
- (b) by means of an electronic communication in accordance this scheme or
- (c) where the authority has published a telephone number for the purpose of receiving

<sup>19</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

<sup>20</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

such applications, by telephone.

- 100.2 Where;
- (a) the authority has made a determination under section 13A(1)(c) in relation to a class of case in which liability is to be reduced; and
  - (b) a person in that class would otherwise be entitled to a reduction under its scheme, that person's application for a reduction under the authority's scheme may also be treated as an application for a reduction under section 13A(1)(c).

### **Electronic Communication**

#### **101.0 Interpretation**

- 101.1 In this Part;
- "information"** includes an application, a certificate, notice or other evidence; and
- "official computer system"** means a computer system maintained by or on behalf of an authority for sending, receiving, processing or storing of any information.

#### **102.0 Conditions for the use of electronic communication**

- 102.1 The authority may use an electronic communication in connection with applications for, and awards of, reductions under its scheme.
- 102.2 A person other than the authority may use an electronic communication in connection with the matters referred to in paragraph (1) if the conditions specified in paragraphs (3) to (6) are satisfied.
- 102.3 The first condition is that the person is for the time being permitted to use an electronic communication by an authorisation given by means of a direction of the Chief Executive of the authority.
- 102.4 The second condition is that the person uses an approved method of;
- (a) authenticating the identity of the sender of the communication;
  - (b) electronic communication;
  - (c) authenticating any application or notice delivered by means of an electronic communication; and
  - (d) subject to sub-paragraph (7), submitting to the authority any information.
- 102.5 The third condition is that any information sent by means of an electronic communication is in a form approved for the purposes.
- 102.6 The fourth condition is that the person maintains such records in written or electronic form as may be specified in a direction given by the Chief Executive of the authority.
- 102.7 Where the person uses any method other than the method approved of submitting any information, that information is to be treated as not having been submitted.
- 102.8 In this paragraph "approved" means approved by means of a direction given by the Chief Executive of the authority for the purposes of this section.

#### **103.0 Use of intermediaries**

- 103.1 The authority may use intermediaries in connection with;
- (a) the delivery of any information by means of an electronic communication; and
  - (b) the authentication or security of anything transmitted by such means,

and may require other persons to use intermediaries in connection with those matters.

**104.0 Effect of delivering information by means of electronic communication.**

104.1 Any information which is delivered by means of an electronic communication is to be treated as having been delivered in the manner or form required by any provision of an authority's scheme on the day the conditions imposed;

- (a) by this section; and
  - (b) by or under an enactment,
- are satisfied.

104.2 The authority may determine that any information is to be treated as delivered on a different day (whether earlier or later) from the day provided for in sub-paragraph (1).

104.3 Information may not be taken to have been delivered to an official computer system by means of an electronic communication unless it is accepted by the system to which it is delivered.

**105.0 Proof of identity of sender or recipient of information**

105.1 If it is necessary to prove, for the purpose of any legal proceedings, the identity of—

- (a) the sender of any information delivered by means of an electronic communication to an official computer system; or
- (b) the recipient of any such information delivered by means of an electronic communication from an official computer system,

the sender or recipient, as the case may be, is to be presumed to be the person whose name is recorded as such on that official computer system.

**106.0 Proof of delivery of information**

106.1 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any information this is presumed to have been the case where;

- (a) any such information has been delivered to the relevant authority, if the delivery of that information has been recorded on an official computer system; or
- (b) any such information has been delivered by the relevant authority, if the delivery of that information has been recorded on an official computer system.

106.2 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any such information, this is presumed not to be the case, if that information delivered to the relevant authority has not been recorded on an official computer system.

106.3 If it is necessary to prove, for the purpose of any legal proceedings, when any such information sent by means of an electronic communication has been received, the time and date of receipt is presumed to be that recorded on an official computer system.

**106A.0 Proof of content of information**

106A.1 If it is necessary to prove, for the purpose of any legal proceedings, the content of any information sent by means of an electronic communication, the content is presumed to be that recorded on an official computer system.

## **107.0 Counter Fraud and compliance**

107.1 In order to protect the finances of the authority and also in the interests of all council taxpayers, the authority will undertake such actions as allowed by law to;

- a. Prevent and detect fraudulent claims and actions in respect of Council tax reduction;
- b. Carry out investigations fairly, professionally and in accordance with the law; and
- c. Ensure that sanctions are applied in appropriate cases.

107.2 The authority believes that it is important to minimise the opportunity for fraud and;

- a. will implement rigorous procedures for the verification of claims for council tax reduction;
- b. will employ sufficient Officers to fulfil the authority's commitment to combat fraud;
- c. will actively tackle fraud where it occurs in accordance with this scheme;
- d. will co-operate with the Department for Work and Pensions (DWP), His Majesty's Revenues and Customs and take part in joint working including prosecutions; and
- e. will in all cases seek to recover all outstanding council tax.

107.3 The authority shall put into place such administrative policies, procedures and processes as are necessary to ensure that the actions outlined within paragraph 107.1 and 107.2 can be carried out successfully. In particular the authority shall undertake actions provided by the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013.



**Schedule 1**

**Calculation of the amount of Council Tax Reduction in accordance with the  
Discount Scheme**

1 The authority's Council Tax Reduction scheme from 2024/25 shall be calculated on the basis of the following Banded Discount Scheme:

Band	Level of LCTS	Couple with children	Couple with no children	Single parent with one child	Single parent with two or more children	Single person
1	70%	Passport benefit	Passport benefit	Passport benefit	Passport benefit	Passport benefit
2	70%	£0.00 - £290.00	£0.00 - £135.00	£0.00 - £165.00	£0.00 - £245.00	£0.00 - £85.00
3	60%	£290.01 - £340.00	£135.01 - £185.00	£165.01 - £215.00	£245.01 - £295.00	£85.01 - £135.00
4	40%	£340.01 - £390.00	£185.01 - £235.00	£215.01 - £265.00	£295.01 - £345.00	£135.01 - £185.00
5	20%	£390.01 - £440.00	£235.01 - £285.00	£265.01 - £315.00	£345.01 - £395.00	£185.01 - £235.00
6	0%	£440.01+	£285.01+	£315.01+	£395.01+	£235.01+

- 2 The amount of discount to be granted is to be based on the following factors:
- The maximum Council Tax Reduction as defined within this scheme;
  - The Council Tax family as defined within this scheme
  - The income of the applicant as defined within this scheme;
  - The capital of the applicant as defined within this scheme;
  - Passported Benefit means where the applicant or partner is in receipt of Income Support, Jobseekers Allowance – income based, Employment and Support Allowance – Income Related;
- 3 For the sake of clarity all incomes shown within the table above are weekly in accordance with the scheme requirements and definitions.
- 4 Discount bands vary depending on both weekly income and the household (family as defined within this scheme). For the sake of clarity, it should be noted that in any application for reduction is limited to a maximum of two dependant children or young persons.
- 5 Any applicant who capital is greater than £6,000 shall not be entitled to any Council Tax Reductions whatsoever.
6. The authority may increase the level of incomes within the grid specified in paragraph 1 on an annual basis by the appropriate level of inflation measured by the Consumer Price Index (CPI) at 1<sup>st</sup> October preceding the effective financial year.
7. \*A disability benefit in the scheme is defined as one, but for the implementation of this scheme would award the applicant with either a disability premium, enhanced disability premium or disabled child premium.

**Schedule 2**

**Not Used**

**Schedule 3**

**Sums to be disregarded in the calculation of earnings<sup>21</sup>**

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<sup>21</sup> All amounts within this schedule will be amended in line with the Housing Benefit Regulations 2006 (as amended)

1. In the case of an applicant who has been engaged in remunerative work as an employed or self-employed earner a disregard of £25 shall be given.
2. (1) In a case where the applicant is a person who satisfies at least one of the conditions set out in sub-paragraph (2), and his net earnings equal or exceed the total of the amounts set out in sub-paragraph (3), the amount of his earnings that falls to be disregarded under paragraphs 3 to 10A of this Schedule shall be increased by £17.10.
  - (2) The conditions of this sub-paragraph are that–
    - (a) the applicant, or if he is a member of a couple, either the applicant or his partner, is a person to whom regulation 20(1)(c) of the Working Tax Credit Regulations applies; or
    - (b) the applicant–
      - (i) is, or if he is a member of a couple, at least one member of that couple is aged at least 25 and is engaged in remunerative work for on average not less than 30 hours per week; or
      - (ii) is a member of a couple and
        - (aa) at least one member of that couple, is engaged in remunerative work for on average not less than 16 hours per week; and
        - (bb) is responsible for a dependant; or
        - (iii) is a lone parent who is engaged in remunerative work for on average not less than 16 hours per week; or
        - (iv) is, or if he is a member of a couple, at least one member of that couple is engaged in remunerative work for on average not less than 16 hours per week; and

**but for the operation of this scheme:**

    - (aa) the applicant’s applicable amount includes a disability premium, the work-related activity component or the support component;
    - (bb) where he is a member of a couple, at least one member of that couple satisfies the qualifying conditions for the disability premium or either of the components referred to in sub-head (aa) above and is engaged in remunerative work for on average not less than 16 hours per week.
  - (3) The following are the amounts referred to in sub-paragraph (1);
    - (a) the amount calculated as disregardable from the applicant’s earnings under paragraphs 3 to 10A of this Schedule;
    - (b) the amount of child care charges calculated as deductible under paragraph 17(1)(c); and
    - (c) £17.10
  - (4) The provisions of section 6 shall apply in determining whether or not a person works for on average not less than 30 hours per week, but as if the reference to 16 hours in paragraph (1) of that section were a reference to 30 hours.

#### **Schedule 4**

#### **Sums to be disregarded in the calculation of income other than earnings<sup>22</sup>**

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<sup>22</sup> Any amounts shown in this schedule will be updated in line with the Housing Benefit Regulations 2006 as amended.

1. Any amount paid by way of tax on income, which is to be taken into account under section 30 (calculation of income other than earnings).
- A2. Any payment made to the claim and in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme.
- A3. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Employment, Skills and Enterprise Scheme or Back to Work Scheme, but only for 52 weeks beginning with the date of receipt of the payment.
2. Any payment in respect of any expenses incurred or to be incurred by an applicant who is–
  - (a) engaged by a charitable or voluntary organisation, or
  - (b) volunteer,
 if he otherwise derives no remuneration or profit from the employment and is not to be treated as possessing any earnings under section 32.0 (notional income).
- 2A. Any payment in respect of expenses arising out of the applicant’s participation as a service user.
3. In the case of employment as an employed earner, any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment.
4. Where an applicant is on income support, an income-based jobseeker’s allowance or an income-related employment and support allowance the whole of his income.
5. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act and his partner is on an income-based jobseeker’s allowance, the whole of the applicant’s income.
6. Where the applicant, or the person who was the partner of the applicant on 31st March 2003, was entitled on that date to income support or an income-based jobseeker’s allowance but ceased to be so entitled on or before 5th April 2003 by virtue only of regulation 13 of the Housing Benefit (General) Amendment (No. 3) Regulations 1999 as in force at that date, the whole of his income.
7. Any disability living allowance or personal independence payment or AFIP
8. Any concessionary payment made to compensate for the non-payment of;
  - (a) any payment specified in paragraph 7 or 10;
  - (b) income support;
  - (c) an income-based jobseeker’s allowance.
  - (d) an income-related employment and support allowance.
9. Any mobility supplement under article 20 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 (including such a supplement by virtue of any other scheme or order) or under article 25A of the Personal Injuries (Civilians) Scheme 1983 or any payment intended to compensate for the non-payment of such a supplement.
10. Any attendance allowance.
11. Any payment to the applicant as holder of the Victoria Cross or of the George Cross or any analogous payment.
12. (1) Any payment–
  - (a) by way of an education maintenance allowance made pursuant to;
    - (i) regulations made under section 518 of the Education Act 1996 (payment of school expenses; grant of scholarships etc.);

- (ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980 (power to assist persons to take advantage of educational facilities);
      - (iii) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992
    - (b) corresponding to such an education maintenance allowance, made pursuant to;
      - (i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
      - (ii) regulations made under section 181 of that Act; or
      - (iii) in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.
  - (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to;
    - (a) regulations made under section 518 of the Education Act 1996;
    - (b) regulations made under section 49 of the Education (Scotland) Act 1980; or
    - (c) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992, in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance or other payment made pursuant to any provision specified in sub-paragraph (1).
- 13.** Any payment made to the applicant by way of a repayment under regulation 11(2) of the Education (Teacher Student Loans) (Repayment etc.) Regulations 2002.
- 14**
- (1) Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 except a payment;
    - (a) made as a substitute for income support, a jobseeker's allowance, incapacity benefit, severe disablement allowance or an employment and support allowance;
    - (b) of an allowance referred to in section 2(3) of the 1973 Act or section 2(5) of the Enterprise and New Towns (Scotland) Act 1990; or
    - (c) intended to meet the cost of living expenses which relate to any one or more of the items specified in sub-paragraph (2) whilst an applicant is participating in an education, training or other scheme to help him enhance his employment prospects unless the payment is a Career Development Loan paid pursuant to section 2 of the 1973 Act and the period of education or training or the scheme, which is supported by that loan, has been completed.
  - (2) The items specified in this sub-paragraph for the purposes of sub-paragraph (1)(c) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
- 15**
- (1) Subject to sub-paragraph (2), any of the following payments;
    - (a) a charitable payment;
    - (b) a voluntary payment;
    - (c) a payment (not falling within sub-paragraph (a) or (b) above) from a trust whose funds are derived from a payment made in consequence of any personal injury to the applicant;
    - (d) a payment under an annuity purchased;
      - (i) pursuant to any agreement or court order to make payments to the applicant; or
      - (ii) from funds derived from a payment made, in consequence of any personal injury to the applicant; or
    - (e) a payment (not falling within sub-paragraphs (a) to (d) received by virtue of any agreement or court order to make payments to the applicant in consequence of



any personal injury to the applicant.

- (2) Sub-paragraph (1) shall not apply to a payment, which is made or due to be made by–
  - (a) a former partner of the applicant, or a former partner of any member of the applicant's family; or
  - (b) the parent of a child or young person where that child or young person is a member of the applicant's family.
- 16.** 100% of any of the following, namely
  - (a) a war disablement pension (except insofar as such a pension falls to be disregarded under paragraph 9 or 10);
  - (b) a war widow's pension or war widower's pension;
  - (c) a pension payable to a person as a widow, widower or surviving civil partner under any power of His Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
  - (d) a guaranteed income payment;
  - (e) a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;
  - (f) a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
  - (g) pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria;
  - (h) an Armed Forces Compensation payment.
- 17.** Subject to paragraph 35, £15 of any;
  - (a) widowed mother's allowance paid pursuant to section 37 of the Act;
  - (b) widowed parent's allowance paid pursuant to section 39A of the Act.
- 18.** (1) Any income derived from capital to which the applicant is or is treated under section 41 (capital jointly held) as beneficially entitled but, subject to sub- paragraph (2), not income derived from capital disregarded under paragraphs 1, 2, 4, 8, 14 or 25 to 28 of Schedule 5.  
(2) Income derived from capital disregarded under paragraphs 2, 4 or 25 to 28 of Schedule 5 but only to the extent of–
  - (a) any mortgage repayments made in respect of the dwelling or premises in the period during which that income accrued; or
  - (b) any council tax or water charges which the applicant is liable to pay in respect of the dwelling or premises and which are paid in the period during which that income accrued.(3) The definition of 'water charges' in paragraph 2(1) shall apply to sub-paragraph (2) of this paragraph with the omission of the words 'in so far as such charges are in respect of the dwelling which a person occupies as his home'.
- 19.** Where the applicant makes a parental contribution in respect of a student attending a course at an establishment in the United Kingdom or undergoing education in the United Kingdom, which contribution has been assessed for the purposes of calculating–
  - (a) under, or pursuant to regulations made under powers conferred by, sections 1 or 2 of the Education Act 1962 or section 22 of the Teaching and Higher Education Act 1998, that student's award;
  - (b) under regulations made in exercise of the powers conferred by section 49 of the Education (Scotland) Act 1980, that student's bursary, scholarship, or other allowance under that section or under regulations made in exercise of the powers conferred by section 73 of that Act of 1980, any payment to that student under that section; or
  - (c) the student's student loan,an amount equal to the weekly amount of that parental contribution, but only in respect of the period for which that contribution is assessed as being payable.

- 20.** (1) Where the applicant is the parent of a student aged under 25 in advanced education who either;
- (a) is not in receipt of any award, grant or student loan in respect of that education; or
  - (b) is in receipt of an award under section 2 of the Education Act 1962 (discretionary awards) or an award bestowed by virtue of the Teaching and Higher Education Act 1998, or regulations made thereunder, or a bursary, scholarship or other allowance under section 49(1) of the Education (Scotland) Act 1980, or a payment under section 73 of that Act of 1980,
- and the applicant makes payments by way of a contribution towards the student's maintenance, other than a parental contribution falling within paragraph 19, an amount specified in sub-paragraph (2) in respect of each week during the student's term.
- (2) For the purposes of sub-paragraph (1), the amount shall be equal to–
- (a) the weekly amount of the payments; or
  - (b) the amount by way of a personal allowance for a single applicant under 25 less the weekly amount of any award, bursary, scholarship, allowance or payment referred to in sub-paragraph (1)(b),
- whichever is less.
- 21.** Any payment made to the applicant by a child or young person or a non-dependant.
- 22.** Where the applicant occupies a dwelling as his home and the dwelling is also occupied by a person other than one to whom paragraph 21 or 23 refers and there is a contractual liability to make payments to the applicant in respect of the occupation of the dwelling by that person or a member of his family–
- (a) where the aggregate of any payments made in respect of any one week in respect of the occupation of the dwelling by that person or a member of his family, or by that person and a member of his family, is less than £20, the whole of that amount; or
  - (b) where the aggregate of any such payments is £20 or more per week, £20.
- 23.** (1) Where the applicant occupies a dwelling as his home and he provides in that dwelling board and lodging accommodation, an amount, in respect of each person for which such accommodation is provided for the whole or any part of a week, equal to–
- (a) where the aggregate of any payments made in respect of any one week in respect of such accommodation provided to such person does not exceed £20.00, 100 per cent. of such payments;
  - (b) where the aggregate of any such payments exceeds £20.00, £20.00 and 50 per cent. of the excess over £20.00.
- (2) In this paragraph, 'board and lodging accommodation' means accommodation provided to a person or, if he is a member of a family, to him or any other member of his family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises.
- 24.** (1) Any income in kind, except where regulation 30(11)(b) (provision of support under section 95 or 98 of the Immigration and Asylum Act in the calculation of income other than earnings) applies.
- (2) The reference in sub-paragraph (1) to 'income in kind' does not include a payment to a third party made in respect of the applicant which is used by the third party to provide benefits in kind to the applicant.
- 25.** Any income which is payable in a country outside the United Kingdom for such period during which there is a prohibition against the transfer to the United Kingdom of that income.

- 26.** (1) Any payment made to the applicant in respect of a person who is a member of his family–
- (a) pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002 or in accordance or with a scheme approved by the Scottish Ministers under section 51A of the Adoption (Scotland) Act 1978**(b)** (schemes for payments of allowances to adopters); or in accordance with an Adoption Allowance Scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (Adoption Allowances Schemes)
  - (b) not used
  - (ba) which is a payment made by a local authority in pursuance of section 15(1) of, and paragraph 15 of Schedule 1 to, the Children Act 1989 (local authority contribution to a child’s maintenance where the child is living with a person as a result of a residence order) or in Scotland section 50 of the Children Act 1975 (payments towards maintenance of children);
  - (c) which is a payment made by an authority, as defined in Article 2 of the Children Order, in pursuance of Article 15 of, and paragraph 17 of Schedule 1 to, that Order (contribution by an authority to child’s maintenance);
  - (d) in accordance with regulations made pursuant to section 14F of the Children Act 1989(c) (special guardianship support services);
- (2) Any payment, other than a payment to which sub-paragraph (1)(a) applies, made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.
- 27.** Any payment made to the applicant with whom a person is accommodated by virtue of arrangements made
- (a) by a local authority under–
    - (i) section 23(2)(a) of the Children Act 1989 (provision of accommodation and maintenance for a child whom they are looking after),
    - (ii) section 26 of the Children (Scotland) Act 1995 (manner of provision of accommodation to child looked after by local authority), or
    - (iii) regulations 33 or 51 of the Looked After Children (Scotland) Regulations 2009 (fostering and kinship care allowances and fostering allowances); or
  - (b) by a voluntary organisation under section 59(1)(a) of the Children Act 1989 (provision of accommodation by voluntary organisations).
- 28.** Any payment made to the applicant or his partner for a person (‘the person concerned’), who is not normally a member of the applicant’s household but is temporarily in his care, by–
- (a) a health authority;
  - (b) a local authority but excluding payments of housing benefit made in respect of the person concerned;
  - (c) a voluntary organisation;
  - (d) the person concerned pursuant to section 26(3A) of the National Assistance Act 1948;
  - (e) a primary care trust established under section 16A of the National Health Service Act 1977 or established by an order made under section 18(2)(c) of the National Health Service Act 2006; or
  - (f) a Local Health Board established under section 16BA of the National Health Service Act 1977 or established by an order made under section 11 of the National Health Service (Wales) Act 2006
- 29.** Any payment made by a local authority in accordance with section 17, 23B, 23C or 24A of the Children Act 1989 or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 or section 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).
- 29A.** (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989(e) or section 29 of the Children (Scotland) Act 1995(local authorities’ duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) to a person (‘A’) which A passes on

to the applicant.

(2) Sub-paragraph (1) applies only where A;

- (a) was formerly in the applicant's care, and
- (b) is aged 18 or over, and
- (c) continues to live with the applicant.

- 30.** (1) Subject to sub-paragraph (2), any payment received under an insurance policy taken out to insure against the risk of being unable to maintain repayments;
- (a) on a loan which is secured on the dwelling which the applicant occupies as his home; or
  - (b) under a regulated agreement as defined for the purposes of the Consumer Credit Act 1974 or under a hire-purchase agreement or a conditional sale agreement as defined for the purposes of Part 3 of the Hire-Purchase Act 1964.
- (2) A payment referred to in sub-paragraph (1) shall only be disregarded to the extent that the payment received under that policy does not exceed the amounts, calculated on a weekly basis, which are used to—
- (a) maintain the repayments referred to in sub-paragraph (1)(a) or, as the case may be, (b); and
  - (b) meet any amount due by way of premiums on—
    - (i) that policy; or
    - (ii) in a case to which sub-paragraph(1)(a) applies, an insurance policy taken out to insure against loss or damage to any building or part of a building which is occupied by the applicant as his home, and which is required as a condition of the loan referred to in sub-paragraph (1)(a).
- 31.** Any payment of income which, by virtue of section 36 (income treated as capital) is to be treated as capital.
- 32.** Any social fund payment made pursuant to Part 8 of the Act (the Social Fund), or any local welfare provision as defined by the Social Security (Miscellaneous Amendments) Regulations 2013
- 33.** Any payment under Part 10 of the Act (Christmas bonus for pensioners).
- 34.** Where a payment of income is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
- 35.** The total of an applicant's income or, if he is a member of a family, the family's income and the income of any person which he is treated as possessing under paragraph 15.2 (calculation of income and capital of members of applicant's family and of a polygamous marriage) to be disregarded under paragraph 47.2(b) and paragraph 48.1(d) (calculation of covenant income where a contribution assessed, covenant income where no grant income or no contribution is assessed), paragraph 51(2) (treatment of student loans), paragraph 52(3) (treatment of payments from access funds) and paragraphs 17 shall in no case exceed £20 per week.
- 36.** (1) Any payment made under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006).
- (2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—
- (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death;
  - (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
  - (c) any young person who is a member of that person's family or who was such a

member and who is a member of the applicant's family.

(3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of;

- (a) the person who is suffering from haemophilia or who is a qualifying person;
- (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
- (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

(4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where;

- (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and
- (b) the payment is made either;
  - (i) to that person's parent or step-parent, or
  - (ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or step-parent, to his guardian,

but only for a period from the date of the payment until the end of two years from that person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where;

- (a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who was or had been a member of his family; and
- (b) the payment is made either
  - (i) to that person's parent or step-parent, or
  - (ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian,

but only for a period of two years from the relevant date.

(6) In the case of a person to whom or for whose support payment referred to in this paragraph is made, any income which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation and the London Bombings Relief Charitable Fund.

**37.** Any housing benefit or council tax benefit.

**38.** Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.

**39. - 40.** not used

41. Any payment to a juror or witness in respect of attendance at a court other than compensation for loss of earnings or for the loss of a benefit payable under the benefit Acts.
42. Not used
43. Any payment in consequence of a reduction of council tax under section 13 or section 80 of the 1992 Act (reduction of liability for council tax).
44. Not used
45. (1) Any payment or repayment made—  
 (a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies);  
 (b) as respects Wales, under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies);  
 (c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies).  
 (2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers or the Welsh Ministers, which is analogous to a payment or repayment, mentioned in sub-paragraph (1).
46. Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins).
47. Any payment made by either the Secretary of State for Justice or by the Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody.
48. (1) Where **but for the operation of this scheme**, an applicant's applicable amount includes an amount by way of a family premium, £15 of any payment of maintenance, other than child maintenance, whether under a court order or not, which is made or due to be made by the applicant's former partner, or the applicant's partner's former partner.  
 (2) For the purpose of sub-paragraph (1) where more than one maintenance payment falls to be taken into account in any week, all such payments such be aggregated and treated as if they were a single payment.  
 (3) A payment made by the Secretary of State in lieu of maintenance shall, for the purpose of sub-paragraph (1), be treated as a payment of maintenance made by a person specified in sub-paragraph (1).
- 48A. (1) Any payment of child maintenance made or derived from a liable relative where the child or young person in respect of whom the payment is made is a member of the applicant's family, except where the person making the payment is the applicant or the applicant's partner.  
 (2) In paragraph (1)  
 'child maintenance' means any payment towards the maintenance of a child or young person, including any payment made voluntarily and payments made under;  
 (a) the Child Support Act 1991;  
 (b) the Child Support (Northern Ireland) Order 1991;  
 (c) a court order;  
 (d) a consent order;  
 (e) a maintenance agreement registered for execution in the Books of Council and Session or the sheriff court books;  
 'liable relative' means a person listed in regulation 54 (interpretation) of the Income Support (General) Regulations 1987, other than a person falling within sub-paragraph (d) of that

definition.

**49. Provision for all applicants: Homes for Ukraine scheme**

(1) Any payment made in connection with the Homes for Ukraine scheme is to be disregarded in determining—

- (a) an applicant's entitlement to a reduction under the scheme; or
- (b) the amount of any reduction to which the applicant is entitled.

(2) In this regulation—

“the Homes for Ukraine scheme” means the Homes for Ukraine sponsorship scheme which was announced in Parliament by the Secretary of State for Levelling Up, Housing and Communities on 14th March 2022.

**50.** Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 to assist disabled persons to obtain or retain employment despite their disability.

**51.** Any guardian's allowance.

**52.** (1) If the applicant is in receipt of any benefit under Parts 2, 3 or 5 of the Act, any increase in the rate of that benefit arising under Part 4 (increases for dependants) or section 106(a) (unemployability supplement) of the Act, where the dependant in respect of whom the increase is paid is not a member of the applicant's family.

(2) If the applicant is in receipt of any pension or allowance under Part 2 or 3 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006, any increase in the rate of that pension or allowance under that Order, where the dependant in respect of whom the increase is paid is not a member of the applicant's family.

**53.** Any supplementary pension under article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 (pensions to surviving spouses and surviving civil partners) and any analogous payment made by the Secretary of State for Defence to any person who is not a person entitled under that Order.

**54.** In the case of a pension awarded at the supplementary rate under article 27(3) of the Personal Injuries (Civilians) Scheme 1983(a) (pensions to widows, widowers or surviving civil partners), the sum specified in paragraph 1(c) of Schedule 4 to that Scheme.

**55** (1) Any payment which is

- (a) made under any of the Dispensing Instruments to a widow, widower or
- (b) surviving civil partner of a person;
  - (i) whose death was attributable to service in a capacity analogous to service as a member of the armed forces of the Crown; and
  - (ii) whose service in such capacity terminated before 31st March 1973; and equal to the amount specified in article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006.

(2) In this paragraph ‘the Dispensing Instruments’ means the Order in Council of 19th December 1881, the Royal Warrant of 27th October 1884 and the Order by His Majesty of 14th January 1922 (exceptional grants of pay, non-effective pay and allowances).

**55A.** Any council tax reduction or council tax benefit to which the applicant is entitled.

**56.** Except in a case which falls under sub-paragraph (1) of paragraph 16 of Schedule 3, where the applicant is a person who satisfies any of the conditions of sub-paragraph (2) of that paragraph, any amount of working tax credit up to £17.10

**57.** Any payment made under section 12B of the Social Work (Scotland) Act 1968, or under sections 12A to 12D of the National Health Service Act 2006 (direct payments for health care) or under

regulations made under section 57 of the Health and Social Care Act 2001 (direct payments).

- 58.** (1) Subject to sub-paragraph (2), in respect of a person who is receiving, or who has received, assistance under the self-employment route, any payment to that person—
- (a) to meet expenses wholly and necessarily incurred whilst carrying on the commercial activity;
  - (b) which is used or intended to be used to maintain repayments on a loan taken out by that person for the purpose of establishing or carrying on the commercial activity, in respect of which such assistance is or was received.
- (2) Sub-paragraph (1) shall apply only in respect of payments, which are paid to that person from the special account
- 59.** (1) Any payment of a sports award except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).
- (2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
- (3) For the purposes of sub-paragraph (2) 'food' does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.
- 60.** Where the amount of subsistence allowance paid to a person in a reduction week exceeds the amount of income-based jobseeker's allowance that person would have received in that reduction week had it been payable to him, less 50p, that excess amount.
- 61.** In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise.
- 62.** Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001 as amended by the Welfare Reform Act 2012 (Consequential Amendments) Regulations 2013.
- 63.** (1) Any payment made by a local authority or by the Welsh Ministers to or on behalf of the applicant or his partner relating to a service which is provided to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.
- (2) For the purposes of sub-paragraph (1) 'local authority' includes, in England, a county council.
- 64.** Any payment considered by the authority as a Local Welfare Payments including any increase in national welfare benefits by Government in response to any crisis.
- 65.** Any payments to a claimant made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments)
- 66.** Any payment of child benefit.
- 67.** Any Bereavement Support payments made under the Bereavement Support Payment Regulations 2017.
- 68.** Any payments disregarded for Housing Benefits under the Social Security (Emergency Funds) Amendment) Regulations 2017;
- 69.** Carers Allowance
- 70.** Any support Component with an award of Employment and Support Allowance.



- 71.** Where any applicant, partner or dependant is in receipt of Disability Living Allowance, Personal Independence Payment, disability element of working tax credit, Armed Forces Independence Payment or the Support Component of Employment and Support Allowance, a disregard of £50 per week will be deducted from the total net income.

**Schedule 5**  
**Capital to be disregarded<sup>23</sup>**

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<sup>23</sup> Any amounts shown in this schedule will be updated in line with the Housing Benefit Regulations 2006 as amended.

1. The dwelling together with any garage, garden and outbuildings, normally occupied by the applicant as his home including any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular, in Scotland, any croft land on which the dwelling is situated; but, notwithstanding section 15 (calculation of income and capital of members of applicant's family and of polygamous marriage), only one dwelling shall be disregarded under this paragraph.
- A2. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme but only for 52 weeks beginning with the date of receipt of the payment.
- A3. Any payment made to the applicant in respect of any travel or other expenses incurred or to be incurred, by him in respect of his participation in the Employment, Skills and Enterprise Scheme or Back to Work Scheme but only for 52 weeks beginning with the date of receipt of the payment but only for 52 weeks beginning with the date of receipt of payment.
2. Any premises acquired for occupation by the applicant, which he intends to occupy as his home within 26 weeks of the date of acquisition or such longer period as is reasonable in the circumstances to enable the applicant to obtain possession and commence occupation of the premises.
3. Any sum directly attributable to the proceeds of sale of any premises formerly occupied by the applicant as his home which is to be used for the purchase of other premises intended for such occupation within 26 weeks of the date of sale or such longer period as is reasonable in the circumstances to enable the applicant to complete the purchase.
4. Any premises occupied in whole or in part—
  - (a) by a partner or relative of a single applicant or any member of the family as his home where that person has attained the qualifying age for state pension credit or is incapacitated;
  - (b) by the former partner of the applicant as his home; but this provision shall not apply where the former partner is a person from whom the applicant is estranged or divorced or with whom he had formed a civil partnership that has been dissolved.
5. Where an applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, the whole of his capital.
6. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act 1995 and his partner is on income-based jobseeker's allowance, the whole of the applicant's capital.
7. Any future interest in property of any kind, other than land or premises in respect of which the applicant has granted a subsisting lease or tenancy, including sub-leases or sub-tenancies.
8. (1) The assets of any business owned in whole or in part by the applicant and for the purposes of which he is engaged as a self-employed earner, or if he has ceased to be so engaged, for such period as may be reasonable in the circumstances to allow for disposal of any such asset.  
 (2) The assets of any business owned in whole or in part by the applicant where—
  - (a) he is not engaged as a self-employed earner in that business by reason of some disease or bodily or mental disablement; but
  - (b) he intends to become engaged or, as the case may be, re-engaged as a self-employed earner in that business as soon as he recovers or is able to become engaged or re-engaged in that business;

for a period of 26 weeks from the date on which the claim for council tax reduction is made, or is treated as made, or, if it is unreasonable to expect him to become engaged

or re-engaged in that business within that period, for such longer period as is reasonable in the circumstances to enable him to become so engaged or re-engaged.

(3) In the case of a person who is receiving assistance under the self-employment route, the assets acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is being received.

(4) In the case of a person who has ceased carrying on the commercial activity in respect of which assistance was received as specified in sub-paragraph (3), the assets relating to that activity for such period as may be reasonable in the circumstances to allow for disposal of any such asset.

9. (1) Subject to sub-paragraph (2), any arrears of, or any concessionary payment made to compensate for arrears due to the non-payment of;

(a) any payment specified in paragraphs 7, 9 or 10 of Schedule 4;

(b) an income-related benefit under Part 7 of the Act;

(c) an income-based jobseeker's allowance;

(d) any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001;

(e) working tax credit and child tax credit

(f) an income-related employment and support allowance

but only for a period of 52 weeks from the date of the receipt of arrears or of the concessionary payment.

(2) In a case where the total of any arrears and, if appropriate, any concessionary payment referred to in sub-paragraph (1) relating to one of the specified payments, benefits or allowances amounts to £5,000 or more (referred to in this sub-paragraph and in sub-paragraph (3) as 'the relevant sum') and is

(a) paid in order to rectify or to compensate for, an official error as defined in regulation 1(2) of the Decisions and Appeals Regulations; and

(b) received by the applicant in full on or after 14th October 2001,

sub-paragraph (1) shall have effect in relation to such arrears or concessionary payment either for a period of 52 weeks from the date of receipt, or, if the relevant sum is received in its entirety during the award of council tax reduction, for the remainder of that award if that is a longer period.

(3) For the purposes of sub-paragraph (2), 'the award of council tax reduction' means—

(a) the award in which the relevant sum is first received (or the first part thereof where it is paid in more than one instalment); and

(b) where that award is followed by one or more further awards which, or each of which, begins immediately after the end of the previous award, such further award provided that for that further award the applicant;

(i) is the person who received the relevant sum; or

(ii) is the partner of the person who received the relevant sum or was that person's partner at the date of his death.

10. Any sum

(a) paid to the applicant in consequence of damage to, or loss of the home or any personal possession and intended for its repair or replacement; or

(b) acquired by the applicant (whether as a loan or otherwise) on the express condition that it is to be used for effecting essential repairs or improvement to the home, which is to be used for the intended purpose, for a period of 26 weeks from the date on which it was so paid or acquired, or such longer period as is reasonable in the circumstances to effect the repairs, replacement or improvement.

- 11.** Any sum—
- (a) deposited with a housing association as defined in section 1(1) of the Housing Associations Act 1985 or section 338(1) of the Housing (Scotland) Act 1987 as a condition of occupying the home;
  - (b) which was so deposited, and which is to be used for the purchase of another home,
- for the period of 26 weeks or such longer period as may be reasonable in the circumstances to enable the applicant to complete the purchase.
- 12.** Any personal possessions except those which have been acquired by the applicant with the intention of reducing his capital in order to secure entitlement to council tax reduction or to increase the amount of that support.
- 13.** The value of the right to receive any income under an annuity or the surrender value (if any) of such an annuity.
- 14.** Where the funds of a trust are derived from a payment made in consequence of any personal injury to the applicant or applicant's partner, the value of the trust fund and the value of the right to receive any payment under that trust.
- 14A.** (1) Any payment made to the applicant or the applicant's partner in consequence of any personal injury to the applicant or, as the case may be, the applicant's partner.
- (2) But sub-paragraph (1)
- (a) applies only for the period of 52 weeks beginning with the day on which the applicant first receives any payment in consequence of that personal injury;
  - (b) does not apply to any subsequent payment made to him in consequence of that injury (whether it is made by the same person or another);
  - (c) ceases to apply to the payment or any part of the payment from the day on which the applicant no longer possesses it;
  - (d) does not apply to any payment from a trust where the funds of the trust are derived from a payment made in consequence of any personal injury to the applicant.
- (3) For the purposes of sub-paragraph (2)(c), the circumstances in which an applicant no longer possesses a payment or a part of it include where the applicant has used a payment or part of it to purchase an asset.
- (4) References in sub-paragraphs (2) and (3) to the applicant are to be construed as including references to his partner (where applicable).
- 15.** The value of the right to receive any income under a life interest or from a life rent.
- 16.** The value of the right to receive any income, which is disregarded under paragraph 13 of Schedule 3 or paragraph 25 of Schedule 4.
- 17.** The surrender value of any policy of life insurance.
- 18.** Where any payment of capital falls to be made by instalments, the value of the right to receive any outstanding instalments.
- 19.** Any payment made by a local authority in accordance with section 17, 23B, 23C or 24A of the Children Act 1989 or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 or sections 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).
- 19A.** (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989 or section 29 of the Children (Scotland) Act 1995 (local authorities' duty to promote welfare of children and powers to grant financial

assistance to persons in, or formerly in, their care) to a person ('A') which A passes on to the applicant.

(2) Sub-paragraph (1) applies only where A;

- (a) was formerly in the applicant's care, and
- (b) is aged 18 or over, and
- (c) continues to live with the applicant.

- 20.** Any social fund payment made pursuant to Part 8 of the Act.
- 21.** Any refund of tax which falls to be deducted under section 369 of the Income and Corporation Taxes Act 1988 (deduction of tax from certain loan interest) on a payment of relevant loan interest for the purpose of acquiring an interest in the home or carrying out repairs or improvements to the home.
- 22.** Any capital which, by virtue of sections 31 or 51 (capital treated as income, treatment of student loans) is to be treated as income.
- 23.** Where any payment of capital is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
- 24.** (1) Any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent Living Fund (2006), the Skipton Fund, the Caxton Foundation or the Charitable Fund.

(2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—

- (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death;
- (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
- (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

(3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—

- (a) the person who is suffering from haemophilia or who is a qualifying person;
- (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
- (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

(4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where—

- (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and

- (b) the payment is made either;
  - (i) to that person's parent or step-parent; or
  - (ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or step-parent, to his guardian,  
but only for a period from the date of the payment until the end of two years from that person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or any of the Trusts to which sub-paragraph (1) refers, where

- (a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he had formed a civil partnership that had not been dissolved, nor any child or young person who was or had been a member of his family; and
- (b) the payment is made either;
  - (i) to that person's parent or step-parent; or
  - (ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian,  
but only for a period of two years from the relevant date.

(6) In the case of a person to whom or for whose support payment referred to in this paragraph is made, any capital resource which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited the Skipton Fund, the Caxton Foundation, and the London Bombings Relief Charitable Fund.

**25.** (1) Where an applicant has ceased to occupy what was formerly the dwelling occupied as the home following his estrangement or divorce from, or dissolution of his civil partnership with, his former partner, that dwelling for a period of 26 weeks from the date on which he ceased to occupy that dwelling or, where the dwelling is occupied as the home by the former partner who is a lone parent, for so long as it is so occupied.

(2) In this paragraph 'dwelling' includes any garage, garden and outbuildings, which were formerly occupied by the applicant as his home and any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular, in Scotland, any croft land on which the dwelling is situated.

**26.** Any premises where the applicant is taking reasonable steps to dispose of those premises, for a period of 26 weeks from the date on which he first took such steps, or such longer period as is reasonable in the circumstances to enable him to dispose of those premises.

**27.** Any premises which the applicant intends to occupy as his home, and in respect of which he is taking steps to obtain possession and has sought legal advice, or has commenced legal proceedings, with a view to obtaining possession, for a period of 26 weeks from the date on which he first sought such advice or first commenced such proceedings whichever is the earlier, or such longer period as is reasonable in the circumstances to enable him to obtain possession and commence occupation of those premises.

**28.** Any premises which the applicant intends to occupy as his home to which essential repairs or alterations are required in order to render them fit for such occupation, for a period of 26 weeks from the date on which the applicant first takes steps to effect those repairs or alterations, or such longer period as is necessary to enable those repairs or alterations to be carried out.

- 29.** Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.
- 30.** Not used
- 31.** The value of the right to receive an occupational or personal pension.
- 32.** The value of any funds held under a personal pension scheme
- 33.** The value of the right to receive any rent except where the applicant has a reversionary interest in the property in respect of which rent is due.
- 34.** Any payment in kind made by a charity or under or by the Trusts, the Fund, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006).
- 35.** Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990, but only for the period of 52 weeks beginning on the date of receipt of the payment.
- 36.** Not used.
- 37.** Any payment in consequence of a reduction of council tax under section 13 or, as the case may be, section 80 of the Local Government Finance Act 1992 (reduction of liability for council tax), but only for a period of 52 weeks from the date of the receipt of the payment.
- 38.** Any grant made in accordance with a scheme made under section 129 of the Housing Act 1988 or section 66 of the Housing (Scotland) Act 1988 (schemes for payments to assist local housing authority and local authority tenants to obtain other accommodation) which is to be used—
- (a) to purchase premises intended for occupation as his home; or
  - (b) to carry out repairs or alterations which are required to render premises fit for occupation as his home,
- for a period of 26 weeks from the date on which he received such a grant, or such longer period as is reasonable in the circumstances to enable the purchase, repairs or alterations to be completed and the applicant to commence occupation of those premises as his home.
- 39.** Any arrears of supplementary pension which is disregarded under paragraph 53 of Schedule 4 (sums to be disregarded in the calculation of income other than earnings) or of any amount which is disregarded under paragraph 54 or 55 of that Schedule, but only for a period of 52 weeks from the date of receipt of the arrears.
- 40.** (1) Any payment or repayment made—
- (a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies);
  - (b) as respects Wales, under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies);
  - (c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies),
- but only for a period of 52 weeks from the date of receipt of the payment or repayment.
- (2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers or the Welsh Ministers, which is analogous to a payment, or repayment mentioned in subparagraph (1), but only for a period of 52 weeks from the date of the receipt of the payment or repayment.



41. Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins), but only for a period of 52 weeks from the date of receipt of the payment.
- 41A. Any payment made under Part 8A of the Act (entitlement to health in pregnancy grant).
42. Any payment made either by the Secretary of State for Justice or by Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody, but only for a period of 52 weeks from the date of the receipt of the payment.
43. Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 to assist disabled persons to obtain or retain employment despite their disability.
44. Not used
45. Any payment made by a local authority under section 3 of the Disabled Persons (Employment) Act 1958 to homeworkers assisted under the Blind Homeworkers' Scheme.
46. (1) Subject to sub-paragraph (2), where an applicant satisfies the conditions in section 131(3) and (6) of the Act (entitlement to alternative maximum council tax reduction), the whole of his capital.  
(2) Where in addition to satisfying the conditions in section 131(3) and (6) of the Act the applicant also satisfies the conditions in section 131(4) and (5) of the Act (entitlement to the maximum council tax reduction), sub-paragraph (1) shall not have effect.
47. (1) Any sum of capital to which sub-paragraph (2) applies and  
(a) which is administered on behalf of a person by the High Court or the County Court under Rule 21.11(1) of the Civil Procedure Rules 1998 or by the Court of Protection;  
(b) which can only be disposed of by order or direction of any such court; or  
(c) where the person concerned is under the age of 18, which can only be disposed of by order or direction prior to that person attaining age 18.  
(2) This sub-paragraph applies to a sum of capital which is derived from;  
(a) an award of damages for a personal injury to that person; or  
(b) compensation for the death of one or both parents where the person concerned is under the age of 18.
48. Any sum of capital administered on behalf of a person in accordance with an order made under section 13 of the Children (Scotland) Act 1995, or under Rule 36.14 of the Ordinary Cause Rules 1993 or under Rule 128 of those Rules, where such sum derives from  
(a) award of damages for a personal injury to that person; or  
(b) compensation for the death of one or both parents where the person concerned is under the age of 18.
49. Any payment to the applicant as holder of the Victoria Cross or George Cross.
50. **Provision for all applicants: Homes for Ukraine scheme**  
(1) Any payment made in connection with the Homes for Ukraine scheme is to be disregarded in determining—  
(c) an applicant's entitlement to a reduction under the scheme; or  
(d) the amount of any reduction to which the applicant is entitled.  
(2) In this regulation—  
"the Homes for Ukraine scheme" means the Homes for Ukraine sponsorship scheme which was announced in Parliament by the Secretary of State for Levelling Up, Housing and Communities on 14th March 2022.

- 51.** In the case of a person who is receiving, or who has received, assistance under the self-employment route, any sum of capital which is acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is or was received but only for a period of 52 weeks from the date on which that sum was acquired.
- 52.** (1) Any payment of a sports award for a period of 26 weeks from the date of receipt of that payment except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).
- (2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
- (3) For the purposes of sub-paragraph (2) 'food' does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.
- 53.** (1) Any payment;
- (a) by way of an education maintenance allowance made pursuant to–
- (i) regulations made under section 518 of the Education Act 1996;
- (ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980;
- (iii) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992;
- (b) corresponding to such an education maintenance allowance, made pursuant to;
- (i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
- (ii) regulations made under section 181 of that Act;
- or in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.
- (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to;
- (a) regulations made under section 518 of the Education Act 1996;
- (b) regulations made under section 49 of the Education (Scotland) Act 1980; or
- (c) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992, in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance or other payment made pursuant to any provision specified in sub-paragraph (1).
- 54.** In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise, but only for the period of 52 weeks from the date of receipt of the payment.
- 55.** Any arrears of subsistence allowance paid as a lump sum but only for the period of 52 weeks from the date of receipt of the payment.
- 56.** Where an ex-gratia payment of £10,000 has been made by the Secretary of State on or after 1st February 2001 in consequence of the imprisonment or interment of–
- (a) the applicant;
- (b) the applicant's partner;
- (c) the applicant's deceased spouse or deceased civil partner; or
- (d) the applicant's partner's deceased spouse or deceased civil partner,
- by the Japanese during the Second World War, £10,000.

57. (1) Subject to sub-paragraph (2), the amount of any trust payment made to an applicant or a member of an applicant's family who is
- (a) a diagnosed person;
  - (b) the diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death;
  - (c) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death; or
  - (d) a member of the diagnosed person's family (other than his partner) or a person who was a member of the diagnosed person's family (other than his partner) at the date of the diagnosed person's death.
- (2) Where a trust payment is made to;
- (a) a person referred to in sub-paragraph (1)(a) or (b), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending on the date on which that person dies;
  - (b) a person referred to in sub-paragraph (1)(c), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending two years after that date;
  - (c) a person referred to in sub-paragraph (1)(d), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending—
    - (i) two years after that date; or
    - (ii) on the day before the day on which that person—
      - (aa) ceases receiving full-time education; or
      - (bb) attains the age of 20,
- whichever is the latest.
- (3) Subject to sub-paragraph (4), the amount of any payment by a person to whom a trust payment has been made or of any payment out of the estate of a person to whom a trust payment has been made, which is made to an applicant or a member of an applicant's family who is—
- (a) the diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death;
  - (b) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death; or
  - (c) a member of the diagnosed person's family (other than his partner) or a person who was a member of the diagnosed person's family (other than his partner) at the date of the diagnosed person's death, but only to the extent that such payments do not exceed the total amount of any trust payments made to that person.
- (4) Where a payment as referred to in sub-paragraph (3) is made to—
- (a) a person referred to in sub-paragraph (3)(a), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending on the date on which that person dies;
  - (b) a person referred to in sub-paragraph (3)(b), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending two years after that date; or
  - (c) person referred to in sub-paragraph (3)(c), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending—
    - (i) two years after that date; or
    - (ii) on the day before the day on which that person
      - (aa) ceases receiving full-time education; or
      - (bb) attains the age of 20,
- whichever is the latest.
- (5) In this paragraph, a reference to a person—

(a) being the diagnosed person's partner;  
(b) being a member of a diagnosed person's family;  
(c) acting in place of the diagnosed person's parents,  
at the date of the diagnosed person's death shall include a person who would have been such a person or a person who would have been so acting, but for the diagnosed person residing in a care home, an Abbeyfield Home or an independent hospital on that date.

(6) In this paragraph– 'diagnosed person' means a person who has been diagnosed as suffering from, or who, after his death, has been diagnosed as having suffered from, variant Creutzfeld- Jakob disease;  
'relevant trust' means a trust established out of funds provided by the Secretary of State in respect of persons who suffered, or who are suffering, from variant Creutzfeld-Jakob disease for the benefit of persons eligible for payments in accordance with its provisions;  
'trust payment' means a payment under a relevant trust.

- 58.** The amount of any payment, other than a war pension, to compensate for the fact that the applicant, the applicant's partner, the applicant's deceased spouse or deceased civil partner or the applicant's partner's deceased spouse or deceased civil partner
- (a) was a slave labourer or a forced labourer;
  - (b) had suffered property loss or had suffered personal injury; or
  - (c) was a parent of a child who had died,
- during the Second World War.
- 59** (1) Any payment made by a local authority, or by the Welsh Ministers, to or on behalf of the applicant or his partner relating to a service, which is provided to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.
- (2) For the purposes of sub-paragraph (1) 'local authority' includes in England a county council.
- 60.** Any payment made under regulations made under section 57 of the Health and Social Care Act 2001 or under section 12B of the Social Work (Scotland) Act 1968, or under section 12A to 12D of the National Health Service Act 2006 (direct payments for health care).
- 61.** Any payment made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.
- 62.** Any payment made to the applicant in accordance with regulations made pursuant to section 14F of the Children Act 1989 (special guardianship support services).
- 63.** Any payments to a claimant made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments)
- 64.** Any Bereavement Support payments made under the Bereavement Support Payment Regulations 2017.
- 65.** Any payments disregarded for Housing Benefits under the Social Security (Emergency Funds) Amendment) Regulations 2017

**Isle of Wight Council**  
**Council Tax Reduction Scheme**  
**Exceptional Hardship Policy**  
**2024/25**

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## 1.0 Background

- 1.1 An Exceptional Hardship Fund has been created by the Council to assist applicants for Council Tax Reduction (CTR) who are facing 'exceptional hardship'. The fund has been created to provide further assistance where an applicant is in receipt of Council Tax Reduction but the level of support being paid by the Council does not meet their full Council Tax liability.
- 1.2 The Exceptional Hardship Fund will be available to any applicant (whether pension or working age) where their daily award of Council Tax Reduction does not meet 100% of their Council Tax liability (less any appropriate discounts and any non-dependant deductions).
- 1.3 The Exceptional Hardship Fund will also be open to those applicants who have applied Council Tax Reduction but have not qualified **and** have made an application under the EHF scheme **within one month** of receiving the decision from the Council. However, in such cases the applicant will need to provide evidence of exceptional circumstances above and beyond a financial reason given that their income / capital will have already been determined to be in excess of the scheme levels.
- 1.4 In the case of paragraph 1.3, the Exceptional Hardship Fund will not be available for those applicants who are precluded from the scheme under the Prescribed Requirement Regulations.
- 1.5 The main features of the fund are as follows:
  - The operation of the Fund will be at the total discretion of the Council;
  - The Fund will be operated by the Revenues and Benefits section on behalf of the Council;
  - There is no statutory right to payments from the fund although the Council will consider all applications received;
  - Exceptional Hardship Fund payments will only be available from 1<sup>st</sup> April 2024 and **will not be available for any other debt other than outstanding Council Tax;**

- A pre-requisite to receive a payment from the Fund is that an amount of Council Tax Reduction **must be in payment** for any day that an Exceptional Hardship Fund payment is requested **or** that an application has been made for Council Tax Reduction and has subsequently been refused within 1 month from the date of application for an Exceptional Hardship Fund payment;
- Where an Exceptional Hardship Payment is requested for a previous period, Exceptional Hardship must have been proven to have existed throughout the whole of the period requested;
- Exceptional Hardship Payments are designed as a short-term help to the applicant only and it is expected that payments will be made for a short term only; and
- All applicants will be expected to engage with the Council and undertake the full application process. Failure to do so will inevitably mean that no payment will be made.

## 2.0 Exceptional Hardship Fund and Equalities

- 2.1 The creation of an Exceptional Hardship Fund facility meets the Council's obligations under the Equality Act 2010.
- 2.2 This policy has been created to ensure that a level of protection and support is available to those applicants most in need. It should be noted that the Exceptional Hardship Fund is intended to help in cases of **extreme** financial hardship and not support a lifestyle or lifestyle choice. Whilst the definition 'Exception Hardship' is not exactly defined by this policy, it is accepted that changes to the level of support generally will cause financial hardship and any payment made will be at the total discretion of the Council. Exceptional Hardship should be considered as 'hardship beyond that which would normally be suffered'.



### **3.0 Purpose of this policy**

3.1 The purpose of this policy is to specify how the Council will operate the scheme, to detail the application process and indicate a number of factors, which will be considered when deciding if an Exceptional Hardship Fund payment can be made.

3.2 Each case will be treated on its own merits and all applicants will be treated fairly and equally in terms of access to the Fund and also the decisions made.

### **4.0 The Exceptional Hardship Fund Process**

4.1 As part of the process of applying for additional support from the Exceptional Hardship Fund, all applicants must be willing to undertake **all** of the following:

- a. Make a separate application for assistance (where required by the Council);
- b. Provide full details of their income and expenditure;
- c. Accept assistance from either the Council or third parties such as the Citizens Advice or similar organisations to enable them to manage their finances more effectively including the termination of non-essential expenditure;
- d. Identify potential changes in payment methods and arrangements to assist the applicant;
- e. Assist the Council to minimise liability by ensuring that all discounts, exemptions and reductions are properly granted; and
- f. Maximise their income through the application for other welfare benefits, cancellation of non-essential contracts and outgoings and identifying the most economical tariffs for the supply of utilities and services generally.

4.2 Through the operation of this policy, the Council will look to:

- Allow a short period of time for someone to adjust to unforeseen short-term circumstances and to enable them to “bridge the gap” during this time, whilst the applicant seeks alternative solutions;
- Enable long term support to households in managing their finances;
- Help applicants through personal crises and difficult events that affect their finances;

- Prevent exceptional hardship;
- Help those applicants who are trying to help themselves financially; and
- Encourage and support people to obtain and sustain employment.

4.3 It cannot be awarded for the following circumstances:

- Where full Council Tax liability is already being met by Council Tax Reduction;
- For any other reason, other than to reduce Council Tax liability;
- Where the Council considers that there are unnecessary expenses/debts etc. and that the applicant has not taken reasonable steps to reduce these; or
- To pay for any additional Council Tax caused through the failure of the applicant to notify changes in circumstances in a timely manner or where the applicant has failed to act correctly or honestly.

## **5.0 Awarding an Exceptional Hardship Fund Payment**

5.1 The Council will decide whether or not to make an Exceptional Hardship Fund award, and how much any award might be.

5.2 When making this decision the Council will consider:

- The shortfall between Council Tax Reduction and Council Tax liability;
- Whether the applicant has engaged with the Exceptional Hardship Payment process;
- If a Discretionary Housing Payment for Housing Benefit or Universal Credit Housing Element) has already been awarded to meet a shortfall in rent;
- The personal circumstances, age, and medical circumstances (including ill health and disabilities) of the applicant, their partner, any dependants and any other occupants of the applicant's home;
- The difficulty experienced by the applicant, which prohibits them from being able to meet their Council Tax liability, and the length of time this difficulty will exist;
- Shortfalls due to non-dependant deductions;
- The income and expenditure of the applicant, their partner and any dependants or other occupants of the applicant's home;
- How reasonable expenditure exceeds income;

- All income received by the applicant, their partner and any member of their household irrespective of whether the income may fall to be disregarded under the Council Tax Reduction scheme;
- Any savings or capital that might be held by the applicant, their partner and any member of their household irrespective of whether the capital may fall to be disregarded under the Council Tax Reduction scheme;
- Other debts outstanding for the applicant and their partner;
- The exceptional nature of the applicant and/or their family's circumstances that impact on finances; and
- The length of time they have lived in the property.

5.3 The above list is not exhaustive and other relevant factors and special circumstances will be considered.

5.4 An award from the Exceptional Hardship Fund does not guarantee that a further award will be made at a later date, even if the applicant's circumstances have not changed.

5.5 An Exceptional Hardship Fund payment may be less than the difference between the Council Tax liability and the amount of Council Tax Reduction paid. The level of payment may be nil if the authority feels that, in its opinion, the applicant is not suffering 'exceptional hardship' or where the applicant has failed to comply with the Exceptional Hardship process.

## **6.0 Publicity**

6.1 The Council will make a copy of this policy available for inspection and will be published on the Council's website.

## **7.0 Claiming an Exceptional Hardship Fund payment.**

7.1 An applicant must make a claim for an Exceptional Hardship Fund award by submitting an application to the Council. The application form can be obtained via

the telephone, in person, at one of the Council offices and/or via the Council's website.

7.2 Applicants can request assistance with the completion of the form from the Revenues and Benefits Service or Customer Services at the Council.

7.3 The application form must be fully completed and supporting information or evidence provided, as reasonably requested by the Council.

7.4 In most cases the person who claims the Exceptional Hardship Fund award will be the person entitled to Council Tax Reduction. However, a claim can be accepted from someone acting on another's behalf, such as an appointee, if it is considered reasonable.

## **8.0 Changes in circumstances**

8.1 The Council may revise an award from the Exceptional Hardship Fund where the applicant's circumstances have changed which either increases or reduces their Council Tax Reduction entitlement.

## **9.0 Duties of the applicant and the applicant's household**

9.1 A person claiming an Exceptional Hardship Fund payment is required to:

- Provide the Council with such information as it may require making a decision;
- Tell the Council of any changes in circumstances, within 21 days, that may be relevant to their ongoing claim; and
- Provide the Council with such other information as it may require in connection with their claim.

## **10.0 The award and duration of an Exceptional Hardship Payment**

10.1 Both the amount and the duration of the award are determined at the discretion of the Council and will be done so on the basis of the evidence supplied and the circumstances of the claim.

10.2 The start date of such a payment and the duration of any payment will be determined by the Council. In any event, the maximum length of the award will not exceed the end of the financial year in which the award is given.

## **11.0 Award of the Exceptional Hardship Fund payment**

11.1 Any Exceptional Hardship Fund payment will be made direct onto the applicant's Council Tax account, thereby reducing the amount of Council Tax payable.

## **12.0 Overpaid Exceptional Hardship Fund Payments**

12.1 Overpaid Exceptional Hardship Fund payments will generally be recovered directly from the applicant's council tax account, thus increasing the amount of council tax due and payable.

## **13.0 Notification of an award**

13.1 The Council will notify the outcome of each application for Exceptional Hardship Fund payments in writing. The notification will include the reason for the decision and advise the applicant of their appeal rights.

## **14.0 Appeals**

14.1 Exceptional Hardship Fund payments are subject to the statutory appeal process as they are made as part of the Council's Council Tax Reduction scheme under Section 13A 1A of the Local Government Finance Act 1992.

14.2 If the applicant is not satisfied with the decision in respect of an application for an Exceptional Hardship Fund payment, a decision to reduce the amount of Exceptional Hardship Fund payment, a decision not to backdate an Exceptional Hardship Fund payment or a decision that there has been an overpayment of an Exceptional Hardship Fund payment, the Council will look at the decision again.

14.3 An officer, other than the original decision maker, will consider the appeal by reviewing the original application and any other additional information and/or representation made, and will make a decision within 14 days of referral or as soon as practicable.

14.4 The outcome of the appeal will be set out in writing, detailing the reasons for the decision, or upholding the original decision.

14.5 Further appeals can be made as per Council Tax Reduction to an independent Valuation Tribunal

## **15.0 Fraud**

15.1 The Council is committed to protect public funds and ensure funds are awarded to the people who are rightfully eligible to them.

15.2 An applicant who tries to fraudulently claim an Exceptional Hardship Fund payment by falsely declaring their circumstances, providing a false statement or evidence in support of their application, may have committed an offence under The Fraud Act 2006.

15.3 Where the Council suspects that such a fraud may have been committed, this matter will be investigated as appropriate and may lead to criminal proceedings being instigated.

## **16.0 Complaints**

16.1 The Council's 'Compliments and Complaints Procedure' (available on the Councils website) will be applied in the event of any complaint received about this policy.

## **17.0 Policy Review**

17.1 This policy will be reviewed every year and updated as appropriate to ensure it remains fit for purpose. However, the review may take place sooner should there be any significant changes in legislation.

## Rationale Template

Update the score(s) in the following tables only.

Outer Wheel Socio-Economic Impact Areas	Score	Link
<u>No Poverty</u>	4	<a href="#">Click here to view</a>
<u>Zero Hunger</u>	4	<a href="#">Click here to view</a>
<u>Good health and wellbeing</u>	3	<a href="#">Click here to view</a>
<u>Quality Education</u>	3	<a href="#">Click here to view</a>
<u>Gender Equality</u>	3	<a href="#">Click here to view</a>
<u>Clean Water &amp; Sanitation</u>	3	<a href="#">Click here to view</a>
<u>Affordable and clean energy</u>	3	<a href="#">Click here to view</a>
<u>Decent work and economic growth</u>	3	<a href="#">Click here to view</a>
<u>Industry, Innovation and Infrastructure</u>	3	<a href="#">Click here to view</a>
<u>Reduced inequalities</u>	3	<a href="#">Click here to view</a>
<u>Sustainable cities and communities</u>	3	<a href="#">Click here to view</a>
<u>Responsible consumption and production</u>	3	<a href="#">Click here to view</a>
<u>Climate Action</u>	3	<a href="#">Click here to view</a>
<u>Life below water</u>	3	<a href="#">Click here to view</a>
<u>Life on land</u>	3	<a href="#">Click here to view</a>
<u>Peace, justice and strong institutions</u>	3	<a href="#">Click here to view</a>
<u>Partnerships for the Goals</u>	3	<a href="#">Click here to view</a>

Inner Wheel Environmental Impact Areas	Score	Link
<u>Transport</u>	3	<a href="#">Click here to view</a>
<u>Energy</u>	3	<a href="#">Click here to view</a>
<u>Housing</u>	3	<a href="#">Click here to view</a>
<u>Environment</u>	3	<a href="#">Click here to view</a>
<u>Offset</u>	3	<a href="#">Click here to view</a>
<u>Adaptation</u>	3	<a href="#">Click here to view</a>

Once complete, please save as a **PDF** (File → Export → Create PDF/XPS Document) and attach as a supporting appendix for your Cabinet paper. Note: make sure 'Save as type' is set to **PDF** when exporting the document.

## Outer Wheel Socio-Economic Impact Areas

### No Poverty

Score: 4

The proposed scheme as per the Local Council Tax Support consultation would have a short term or limited positive impact for claimants because it would provide the same level of support in 2024/25 as they currently receive.

The LCTS scheme, along with the Exceptional Hardship Fund, assist in creating financial resilience for those residents who are considered on the lowest incomes in the community and who may be experiencing exceptional financial hardship. These residents are considered economically vulnerable.

### Zero Hunger

Score: 4

The proposed scheme as per the Local Council Tax Support consultation would have a short term or limited positive impact for claimants because it would provide the same level of support in 2024/25 as they currently receive.

The LCTS scheme, along with the Exceptional Hardship Fund, support those residents who are considered on the lowest incomes in the community and who may be experiencing financial hardship. By providing this financial support and reducing these residents' council tax liability, it provides them with more disposable income for the purchase of food, and household necessities.

### Good health and wellbeing

Score: 3

### Quality Education

Score: 3

### Gender Equality

Score: 3

### Clean Water & Sanitation

Score: 3

### Affordable and clean energy

Score: 3

### Decent work and economic growth

Score: 3



## **Climate & Sustainable Development Impact Assessment (CSDIA) Tool**

Industry, Innovation and Infrastructure

Score: 3

Reduced inequalities

Score: 3

Sustainable cities and communities

Score: 3

Responsible consumption and production

Score: 3

Climate Action

Score: 3

Life below water

Score: 3

Life on land

Score: 3

Peace, justice and strong institutions

Score: 3

Partnerships for the Goals

Score: 3

## **Inner Wheel Environmental Impact Areas**

Transport

Score: 3.

Energy

Score: 3

Housing

Score: 3

Environment

Score: 3

Offset

Score: 3

# Climate & Sustainable Development Impact Assessment (CSDIA) Tool

## Adaptation

Score: 3

## Isle of Wight Council Forward Plan - October 23 - April 24

The Forward Plan is a list of all Key Decisions that are due to be considered no earlier than 28 clear working days from the date of this notice by the appropriate Decision Making Body or individual including those deemed to be key decisions.

A list of all Council Members can be found on the Council's web site from this link

The Leader of the Council (also responsible for Transport and Infrastructure, Highways PFI and Transport Strategy, Strategic Oversight and External Partnerships) is Cllr Phil Jordan.

Other members of the Cabinet are:

Deputy Leader and Cabinet Member for Housing and Finance - Cllr Ian Stephens

Cabinet Member for Adult Social Care and Public Health – Cllr Debbie Andre

Cabinet Member for Children's Services, Education and Corporate Functions – Cllr Jonathan Bacon

Cabinet Member for Economy, Regeneration, Culture and Leisure - Cllr Julie Jones-Evans

Cabinet Member for Planning, Coastal Protection and Flooding - Cllr Paul Fuller

Cabinet Member for Climate Change, Biosphere and Waste- Cllr Lora Peacey-Wilcox

Cabinet Member for Regulatory Services, Community Protection and ICT – Cllr Karen Lucioni

Any items highlighted in yellow are changes or additions to the previous Forward Plan

\*Any decisions that are intended to be made in private with the exclusion of press and public, where for example personal or commercially sensitive information is to be considered, in accordance with the Local Authorities (Executive Arrangements)(Meetings and Access to Information)(England) Regulations 2012, will require the publication of specific notices, including the reason(s) for the meeting to be held in private.

Title and Summary of Proposed Decision	Decision Making Body and name of relevant Cabinet Member	Meeting Date/Proposed Publishing Date	Relevant documents submitted to decision maker to be considered*	Consultees (including town and parish councils) and Consultation Method	May report or part of report be dealt with in private? If so - why?
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Title and Summary of Proposed Decision	Decision Making Body and name of relevant Cabinet Member	Meeting Date/Proposed Publishing Date	Relevant documents submitted to decision maker to be considered*	Consultees (including town and parish councils) and Consultation Method	May report or part of report be dealt with in private? If so - why?
<p><b>Lease of Browns Golf Course</b></p> <p>The previous tenant gave notice to end their period of tenancy just prior to the summer break. The authority has made every attempt to advertise this opportunity in time, so the facility could be open for the summer at the request of members. There was some interest, and a successful candidate has been appointed. A decision is required now that the leases have been produced, to award this 5 year lease</p>	<p>Cabinet Member for Economy, Regeneration, Culture and Leisure</p> <p>Councillor Julie Jones-Evans</p> <p>Date 1<sup>st</sup> added: 1 August 2023</p>	<p>Not before 30th Aug 2023</p>	<p>Leaders authority - Browns Lease_Redacted Upcoming Decision Notice Report</p>	<p>Advertisement of the opportunity</p>	<p>Open</p>
<p><b>Disposal of the former Sandham Middle School site, Perowne Way, Sandown, IW</b></p> <p>Disposal of the site to enable housing delivery</p>	<p>Deputy Leader Cabinet Member for Housing and Finance</p> <p>Councillor Ian Stephens</p> <p>Date 1<sup>st</sup> added: 5 September 2023</p>	<p>Not before 10th Oct 2023</p>	<p>Leader's signed authority Upcoming Decision Report Appendix 1</p>	<p>Local member and Sandown Town Council</p>	<p>Part exempt Appendices will contain confidential heads of terms</p>
<p><b>Housing Strategy 2020 – 2025 Action Plan Progress Report 2023</b></p>	<p>Cabinet</p> <p>Deputy Leader and Cabinet Member for Adult Services and Housing, Public Health and Homelessness (archived 9/10/23)</p> <p>Date 1<sup>st</sup> added: 1 August 2023</p>	<p>12 Oct 2023</p>	<p>Housing Strategy 2020 – 2025 Action Plan Progress Report 2023</p>		<p>Open</p>

Title and Summary of Proposed Decision	Decision Making Body and name of relevant Cabinet Member	Meeting Date/Proposed Publishing Date	Relevant documents submitted to decision maker to be considered*	Consultees (including town and parish councils) and Consultation Method	May report or part of report be dealt with in private? If so - why?
<p><b>125 Year Lease of Rew Valley Sports Centre and playing fields, Ventnor to The Island Free School</b></p> <p>Rew Valley Sports Centre – grant of a new lease to the Island Free School</p>	<p>Deputy Leader Cabinet Member for Housing and Finance</p> <p>Councillor Ian Stephens Date 1<sup>st</sup> added: 5 September 2023</p>	<p>Not before 19th Oct 2023</p>	<p>Signed delegation by the Leader</p>		<p>Open</p>

Title and Summary of Proposed Decision	Decision Making Body and name of relevant Cabinet Member	Meeting Date/Proposed Publishing Date	Relevant documents submitted to decision maker to be considered*	Consultees (including town and parish councils) and Consultation Method	May report or part of report be dealt with in private? If so - why?
<p><b>Eco Flex – Amendments to Statement of Intent</b></p> <p>The Eco Flex Statement of Intent needs to be updated in line with national changes to facilitate effective and efficient administration and enable continued satisfactory declarations under the Eco Flex scheme in accordance with Ofgem requirements. Grant of delegated decision making has already been granted to Councillor Ian Stephens by the Leader of the Cabinet, to approve Statements of Intent for ECO4 Flex by Executive Decision on 2 February 2023.</p> <p>Approval is sought for the Director of Adult Social Care and Housing Needs (in consultation with the Deputy Leader and Cabinet Member for Adult Services and Housing, Public Health and Homelessness) to be granted full executive powers to update any national changes to the ECO4 Flex Statement of Intent insomuch that any changes support the aim of the original Executive Decision on 3 March 2023</p> <p>and</p> <p>That the Director of Adult Social Care and Housing Needs have delegated authority to onward delegate any or such authority to a member of staff.</p>	<p>Deputy Leader Cabinet Member for Housing and Finance</p> <p>Councillor Ian Stephens Date 1<sup>st</sup> added: 4 October 2023</p>	<p>31 Oct 2023</p>			<p>Open</p>

Title and Summary of Proposed Decision	Decision Making Body and name of relevant Cabinet Member	Meeting Date/Proposed Publishing Date	Relevant documents submitted to decision maker to be considered*	Consultees (including town and parish councils) and Consultation Method	May report or part of report be dealt with in private? If so - why?
<p><b>Local Council Tax Support</b></p> <p>Every year local authorities are required to undertake a review of their scheme to ensure it still meets local needs as well as financial impacts. Any potential changes require full consultation with residents and the final decision made at Full Council ahead of the finance Full Council for implementation on the 1 April every year for the statutory provisions to be undertaken.</p>	<p>Cabinet</p> <p>Deputy Leader Cabinet Member for Housing and Finance Date 1<sup>st</sup> added: 5 July 2023</p>	<p>9 Nov 2023</p>		<p>Public/Service Users Stakeholders Town, Parish &amp; Community Councils Internal Council Services</p>	<p>Open</p>
<p><b>Amalgamation of Chillerton and Rookley Primary School with Godshill Primary School, achieved through the closure of Chillerton and Rookley Primary</b></p> <p>That Cabinet considers the outcome of the of the public notice consultation to amalgamate Godshill Primary School and Chillerton and Rookley Primary School, achieved through the closure of Chillerton and Rookley Primary</p>	<p>Cabinet</p> <p>Cabinet Member for Children's Services, Education and Corporate Functions Date 1<sup>st</sup> added: 4 October 2023</p>	<p>9 Nov 2023</p>		<p>Public Consultation</p>	<p>Open</p>

Title and Summary of Proposed Decision	Decision Making Body and name of relevant Cabinet Member	Meeting Date/Proposed Publishing Date	Relevant documents submitted to decision maker to be considered*	Consultees (including town and parish councils) and Consultation Method	May report or part of report be dealt with in private? If so - why?
<p><b>QPMR Q2 - 2023/24</b></p> <p>To provide a summary of progress against Corporate Plan activities and measures for the period July 2023 to September 2023. To inform Cabinet of areas of particular success, issues requiring attention and remedial activity in place to deal with these. To provide a report on the financial position of the council for the same period</p>	<p>Cabinet</p> <p>Deputy Leader Cabinet Member for Housing and Finance</p> <p>Date 1<sup>st</sup> added: 13 October 2023</p>	<p>9 Nov 2023</p>			<p>Open</p>
<p><b>Cyber Security Strategy 2023-2030</b></p> <p>The UK 'Government Cyber Security Strategy 2022 – 2030' was published last year. It also places a requirement for "all government organisations across the whole public sector being resilient to known vulnerabilities and attack methods no later than 2030". It provided five advisable dimensions for consideration with regards to a public bodies' cyber resilience. The IWC Cyber Security Strategy 2023-2030 will map out the dimensions providing the Isle of Wight councils' approach to each of these and meeting our responsibilities for resilience to cyber attack.</p>	<p>Cabinet Member for Regulatory Services, Community Protection and ICT</p> <p>Councillor Karen Lucioni</p> <p>Date 1<sup>st</sup> added: 4 October 2023</p>	<p>19 Dec 2023</p>		<p>Internal Council Services</p>	<p>Open</p>



Title and Summary of Proposed Decision	Decision Making Body and name of relevant Cabinet Member	Meeting Date/Proposed Publishing Date	Relevant documents submitted to decision maker to be considered*	Consultees (including town and parish councils) and Consultation Method	May report or part of report be dealt with in private? If so - why?
<p><b>Island Planning Strategy</b></p> <p>As the Draft IPS was not agreed on 5 October, Full Council is to specify its objections and to formally refer the matter back to the Cabinet.</p>	<p>Cabinet</p> <p>Full Council</p> <p>Cabinet Member for Planning, Coastal Protection and Flooding Date 1<sup>st</sup> added: 17 March 2022</p>	<p>11 Jan 2024</p> <p>17 Jan 2024</p>		<p>Internal and External Full public consultation</p>	<p>Open</p>
<p><b>Disposal of potential housing site(s) in East Cowes</b></p> <p>To confirm the granting of an option to dispose , subject to securing planning permission, on one or both of the council owned development sites known as Maresfield Rd and Albany</p>	<p>Cabinet</p> <p>Deputy Leader Cabinet Member for Housing and Finance Date 1<sup>st</sup> added: 6 July 2022</p>	<p>11 Jan 2024</p>		<p>East Cowes Waterfront Implementation Group and local member</p>	<p>Part exempt Yes – appendix summarising appraisal of responses to EOI issued in April 2022 – responses were submitted as commercial in confidence</p>

Title and Summary of Proposed Decision	Decision Making Body and name of relevant Cabinet Member	Meeting Date/Proposed Publishing Date	Relevant documents submitted to decision maker to be considered*	Consultees (including town and parish councils) and Consultation Method	May report or part of report be dealt with in private? If so - why?
<p><b>Adoption of three LCWIPs (East Cowes &amp; Whippingham; Cowes, Gurnard &amp; Northwood; Brading, Bembridge &amp; St Helens) as a Supplementary Planning Documents (SPD)</b></p> <p>Following a period of public consultation, Cabinet to be asked to adopt three separate Local Cycling and Walking Infrastructure Plans (LCWIP) for East Cowes &amp; Whippingham; Cowes, Gurnard &amp; Northwood; and Brading, Bembridge &amp; St Helens as Supplementary Planning Documents (SPD) that post adoption can be used as a material consideration in planning decisions.</p>	<p>Cabinet</p> <p>Cabinet Member for Levelling Up, Regeneration, Business Development and Tourism (archived 19 May 2023) Date 1<sup>st</sup> added: 1 March 2023</p>	<p>11 Jan 2024</p>		<p>Prior to the cabinet decision, a formal 6 week public consultation in the LCWIPs will have taken place in line with Planning legislation for the adoption of SPDs, including consultation with a number of statutory consultees</p>	<p>Open</p>
<p><b>School Funding Formula &amp; Budget Setting 2024/25</b></p> <p>Following the Department for Education (DfE) Dedicated Schools Grant (DSG) release in December, this report sets the local school funding formula and associated wider DSG budget for 2024/25</p>	<p>Cabinet</p> <p>Cabinet Member for Children's Services, Education and Corporate Functions Date 1<sup>st</sup> added: 4 October 2023</p>	<p>11 Jan 2024</p>		<p>All schools consultation during the Autumn, and specific consultation with Schools Forum</p>	<p>Open</p>

Title and Summary of Proposed Decision	Decision Making Body and name of relevant Cabinet Member	Meeting Date/Proposed Publishing Date	Relevant documents submitted to decision maker to be considered*	Consultees (including town and parish councils) and Consultation Method	May report or part of report be dealt with in private? If so - why?
<p><b>Local Council Tax Support</b></p> <p>Every year local authorities are required to undertake a review of their scheme to ensure it still meets local needs as well as financial impacts. Any potential changes require full consultation with residents and the final decision made at Full Council for implementation on the 1 April every year for the statutory provisions to be undertaken.</p>	<p>Full Council</p> <p>Cabinet Member for Finance, Climate Change and Biosphere (archived 9/10/23), Deputy Leader Cabinet Member for Housing and Finance Date 1<sup>st</sup> added: 5 July 2023</p>	<p>17 Jan 2024</p>		<p>Consultation to be undertaken if decision is made to make changes to the scheme for 8 weeks. Each claimant will be written to advising them of the changes, advice sent through the anti-poverty meetings, online survey via questionnaire explaining the proposals and likely impact – paper survey on request, People Matter consulted, Age Friendly Group provided with details, letter to the Parish Councils, Letter sent to the police commissioner and fire authority. www.iwight.com Press releases. Face to face communication at customer service points. The council's Facebook and Twitter sites (weekly promotions). Information on the front page of iwight.com</p>	<p>Open</p>

Title and Summary of Proposed Decision	Decision Making Body and name of relevant Cabinet Member	Meeting Date/Proposed Publishing Date	Relevant documents submitted to decision maker to be considered*	Consultees (including town and parish councils) and Consultation Method	May report or part of report be dealt with in private? If so - why?
<b>Review of Polling Places and Districts</b>  Review of Polling Places and Districts	Full Council  Cabinet Member for Children's Services, Education and Corporate Functions Date 1 <sup>st</sup> added: 5 September 2023	17 Jan 2024		Direct contact with Elected Members, previous Independent Candidates, Local Political Parties, Parish & Town Councils and those with a speciality in access for persons with a disability. Members of the public via Press release, etc.	Open
<b>Approval of the Statement of Licensing Policy January 2024 - January 2029</b>  To approve the Statement of Licensing Policy for the next five years.	Full Council  Cabinet Member for Regulatory Services, Community Protection and ICT Date 1 <sup>st</sup> added: 4 October 2023	17 Jan 2024		Public Consultation	Open
<b>Pay Policy</b>	Full Council  Deputy Leader Cabinet Member for Housing and Finance Date 1 <sup>st</sup> added: 4 October 2023	17 Jan 2024			Open

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Title and Summary of Proposed Decision	Decision Making Body and name of relevant Cabinet Member	Meeting Date/Proposed Publishing Date	Relevant documents submitted to decision maker to be considered*	Consultees (including town and parish councils) and Consultation Method	May report or part of report be dealt with in private? If so - why?
<p><b>The adoption of the Newport Harbour Masterplan Supplementary Planning Document</b></p> <p>Whether to adopt the draft Newport Harbour Masterplan as a supplementary planning document</p>	<p>Cabinet</p> <p>Cabinet Member for Planning, Coastal Protection and Flooding</p> <p>Date 1<sup>st</sup> added: 7 September 2022</p>	<p>8 Feb 2024</p>			<p>Open</p>
<p><b>Determination of School Admission Arrangements for 2025/26</b></p> <p>To determine the Isle of Wight Council's school admissions arrangements for 2025/2026.</p>	<p>Cabinet</p> <p>Cabinet Member for Children's Services, Education and Corporate Functions</p> <p>Date 1<sup>st</sup> added: 5 July 2023</p>	<p>8 Feb 2024</p>			<p>Open</p>
<p><b>Budget and Council Tax Setting 2024-2025 and Future Years' Forecasts</b></p> <p>Budget and Council Tax setting</p>	<p>Cabinet</p> <p>Full Council</p> <p>Deputy Leader Cabinet Member for Housing and Finance</p> <p>Date 1<sup>st</sup> added: 4 October 2023</p>	<p>8 Feb 2024</p>	<p>28 Feb 2024</p>		<p>Open</p>

Title and Summary of Proposed Decision	Decision Making Body and name of relevant Cabinet Member	Meeting Date/Proposed Publishing Date	Relevant documents submitted to decision maker to be considered*	Consultees (including town and parish councils) and Consultation Method	May report or part of report be dealt with in private? If so - why?
<p><b>QPMR Q3 - 2023/24</b></p> <p>To provide a summary of progress against Corporate Plan activities and measures for the period October 2023 to December 2023. To inform Cabinet of areas of particular success, issues requiring attention and remedial activity in place to deal with these. To provide a report on the financial position of the council for the same period</p>	<p>Cabinet</p> <p>Deputy Leader Cabinet Member for Housing and Finance</p> <p>Date 1<sup>st</sup> added: 13 October 2023</p>	<p>8 Feb 2024</p>			<p>Open</p>
<p><b>Determine School Academic Year/Term Dates for 2025/2026</b></p> <p>To seek approval from the Cabinet on the determination of the pattern of school term and holiday dates for the school year 2025/2026.</p>	<p>Cabinet</p> <p>Cabinet Member for Children's Services, Education and Corporate Functions</p> <p>Date 1<sup>st</sup> added: 5 July 2023</p>	<p>14 Mar 2024</p>			<p>Open</p>
<p><b>Director of Public Health Annual Report - Childhood Obesity - Call to Action</b></p> <p>To note the Annual Report of the Director of Public Health 2023/24 and to endorse any recommendations with the report.</p>	<p>Cabinet</p> <p>Cabinet Member for Adult Social Care and Public Health</p> <p>Date 1<sup>st</sup> added: 5 September 2023</p>	<p>14 Mar 2024</p>		<p>N/A</p>	<p>Open</p>

Title and Summary of Proposed Decision	Decision Making Body and name of relevant Cabinet Member	Meeting Date/Proposed Publishing Date	Relevant documents submitted to decision maker to be considered*	Consultees (including town and parish councils) and Consultation Method	May report or part of report be dealt with in private? If so - why?
<p><b>Post 16 Transport Policy Statement 2024</b></p> <p>To seek Cabinet approval for the Post 16 Transport Policy Statement which applies to the 2024 academic year. The Post 16 policy statement must be published annually by 31 May each year.</p>	<p>Cabinet</p> <p>Cabinet Member for Children's Services, Education and Corporate Functions Date 1<sup>st</sup> added: 5 July 2023</p>	<p>9 May 2024</p>			<p>Open</p>
<p><b>Better Care Fund (BCF) 2023 – 2025 Midway Update</b></p> <p>The Better Care Fund (BCF) programme supports the Isle of Wight Council (IWC) and Integrated Care Board (ICB) to successfully deliver integrated working that best supports Island residents. The requirements of the BCF are set by NHS England (NHSE), including details on financial and contractual arrangements. The BCF has historically been a 1 year plan but the DHSC changed the BCF to a 2 year plan for 2023 to 2025. The Cabinet is asked to note the 2023/25 BCF midway Update</p>	<p>Cabinet</p> <p>Cabinet Member for Adult Social Care and Public Health Date 1<sup>st</sup> added: 13 October 2023</p>	<p>9 May 2024</p>			<p>Open</p>

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