

# LONDON BOROUGH OF CROYDON

<b>REPORT:</b>	CABINET
<b>DATE OF DECISION</b>	14 February 2024
<b>REPORT TITLE:</b>	Review of Council Tax Care Leavers Relief Scheme
<b>CORPORATE DIRECTOR / DIRECTOR:</b>	<b>Jane West</b> <b>Corporate Director of Resources and Section 151 Officer</b>
<b>LEAD OFFICER:</b>	<b>Allister Bannin</b> <b>Director of Finance and Deputy Section 151 Officer</b>
<b>LEAD MEMBER:</b>	<b>Catherine Black</b> <b>Head of Payments Revenues Benefits and Debt</b> <b>Email: Catherine.black@croydon.gov.uk Telephone 27193</b>
<b>KEY DECISION?</b>	<b>No</b>
<b>CONTAINS EXEMPT INFORMATION?</b>	<b>NO</b>

## 1 SUMMARY OF REPORT

- 1.1 The Council currently supports Croydon’s young people leaving care by providing a 100% reduction in their Council Tax liability (bill) from the age of 18 to 24 inclusive.
- 1.2 This Council Tax reduction is also given to young people leaving care who are placed by other Local Authorities to live in Croydon.
- 1.3 Croydon residents who have a care leaver living with them also receive a 100% reduction in their Council Tax liability.
- 1.4 This support is known as the Council Tax “Care Leavers Relief Scheme” (CLRS), and it was introduced on 1<sup>st</sup> April 2018 see (Appendix 1).
- 1.5 This scheme remains unchanged from the date it was introduced, and this report explores options to review the scheme to ensure it remains financially viable and sustainable for the council, and our residents, whilst ensuring we maintain our corporate parenting responsibility towards our care leavers.

## 2 RECOMMENDATIONS

For the reasons set out in the report and its appendices, and having regard to the outcomes of the consultation referred to in paragraph 6 of this report, the Executive Mayor in Cabinet, is recommended:

- 2.1** consider the outcome from the consultation as per 6.14, 6.15 and 6.16 below and the equalities impact assessment.
- 2.2** to agree that the CLRS is updated to only support care leavers where Croydon is the Corporate Parent.
- 2.3** to agree that the CLRS is updated to include only care leavers where they are named as a liable party in line with the Council Tax hierarchy of liability, as per 4.16 below.

### **3 REASONS FOR RECOMMENDATIONS**

- 3.1** The Council must become financially sustainable. The support provided to residents should be constantly reviewed and aligned with the Council's financial position, to ensure that the Council and the support provided to residents, is financially viable and sustainable.
- 3.2** The Council currently supports care leavers by providing 100% reduction to their Council Tax liability from the age of 18 to 24 (inclusive), and this should continue.
- 3.3** Awarding CLRS to residents who have care leavers living with them and the care leaver is not responsible (liable) to pay the Council Tax, is not direct support to the care leaver, and other Councils do not do this, see 4.20 below.
- 3.4** Nationally each Local Authority has a corporate parenting responsibility for their own care leavers. Croydon expects that where another Local Authority has corporate parenting responsibility for a care leaver, they provide the support to the care leaver, and not Croydon.

### **4 BACKGROUND AND DETAILS**

- 4.1** In 2018 a recommendation was put forward and accepted by members that the Council agreed to amend the Council Tax discretionary reduction policy scheme. The recommendation introduced a Council Tax reduction known as CLRS offering 100% Council Tax reduction to care leavers between the ages of 18 and 24 (inclusive), who reside in Croydon, and it included: -
  - 4.1.1 Croydon Council's care leavers who are responsible to pay Council Tax in Croydon
  - 4.1.2 Residents who are responsible to pay Council Tax who have a care leaver living with them
  - 4.1.3 Care leavers who are placed by other Local Authorities to live in Croydon.
- 4.2** As part of the Local Offer for Care Leavers 2021-22 Croydon also pays the Council Tax for care leavers between the age of 18-24 (inclusive) who are placed out of the borough to live, and they are responsible to pay Council Tax. This report is not making

recommendations in relation to Croydon's care leavers who are placed out of the borough.

- 4.3** A care leaver is defined as any adult who spent time in care as a child (i.e. under the age of 18). Such care could be in foster care, residential care (mainly children's homes), or other arrangements outside the immediate or extended family. The CLRS is not applicable to young people who have been adopted following a period in care.
- 4.4** The CLRS has not been reviewed since it was introduced in 2018 and this report will review the scheme to ensure it remains financially viable and sustainable for the council, and our residents, whilst ensuring we maintain our corporate parenting responsibility towards our care leavers.
- 4.5** When the scheme was introduced in 2018, it was anticipated that it would cost around £0.193m, in revenue foregone, the actual cost was £0.220m. Each year there has been an increase in revenue foregone as shown below:

Financial Year	Cost (Revenue foregone) of CLRS £'000s
2018	220
2019	344
2020	426
2021	540
2022	561
2023 (to date)	582

- 4.6** The Council currently supports approximately 350 households in 2023/24 who have been awarded the CLRS, this support means that the Council is foregoing £0.582m in Council Tax income for this financial year and this could increase by the end of the financial year.
- 4.7** There are between 50/60 out of borough placements i.e. where the care leaver is responsible to pay Council Tax and they have been placed to live in Croydon by another Local Authority and they receive CLRS, which accounts for approximately £0.080m of income foregone of the £0.582m.
- 4.8** There are between 50/60 residents who receive CLRS because they have a care leaver living with them, albeit that the care leaver is not responsible for paying the Council Tax. This accounts for approximately £0.108m of income foregone of the £0.582m.
- 4.9** The Corporate Parenting Strategy 2023-25 (Appendix 2) sets out our legal duty as a Corporate Parent below:  
*"Social care, education and health services are committed to supporting children to remain within their families where possible, only using care for the right*

*children, at the right time. When children or young people are unable to live with their parents or guardians, it is the duty of local authorities to care for them with our partners.”*

- 4.10** Corporate parenting principles are set out in the Children & Social Care Act 2017 as:
- To act in the best interests, and promote the physical and mental health and wellbeing, of those children and young people.
  - To encourage those children and young people to express their views, wishes and feelings.
  - To consider the views, wishes and feeling of those children and young people.
  - To help those children and young people gain access to, and make the best use of, services provided by the local authority and its relevant partners.
  - To promote high aspirations, and seek to secure the best outcomes, for those children and young people.
  - For those children and young people to be safe, and for stability in their home lives, relationships and education or work; and
  - To prepare those children and young people for adulthood and independent living.
- 4.11** It is noted that nationally each Local Authority is responsible for their own care leavers, however Croydon’s CLRS currently supports care leavers who are the responsibility of other Local Authorities.
- 4.12** It is Croydon’s belief that where another Local Authority has corporate parenting responsibility of a care leaver, that Local Authority is expected to, and should, provide support to their care leavers.
- 4.13** It is therefore being recommended that where another Local Authority places a care leaver to live in Croydon, it is for that Local Authority to provide support to their care leaver. We are recommending that the CLRS is changed to reflect this.
- 4.14** It should be noted that if the other Local Authority does not provide support to the care leaver they have placed in Croydon, and that care leaver is on low or no income, the care leaver could make an application to Croydon, to claim Council Tax Support.
- 4.15** This change promotes equality of the scheme nationally, each Local Authority is responsible for their own care leavers, and the list below confirms other Local Authorities who operate their schemes in this way:
- Herefordshire Council
  - Bournemouth, Christchurch, and Poole Council
  - Birmingham City Council
  - East Hampshire District Council
  - Surrey County Council
  - Waverley Borough Council
  - London Borough of Harrow
  - Redbridge Council
  - London Borough of Barking and Dagenham
  - London Borough of Brent
  - Westminster City Council

- London Borough of Southwark

**4.16** The CLRS is awarded to residents who have a care leaver living with them, and it is the resident and not the care leaver who is responsible (the liable party) to pay the Council Tax.

**4.17** The Council Tax hierarchy of liability is used to work out who is responsible (the liable party) to pay Council Tax. The person at the top of the list is the person, or persons who will be made liable to pay the Council Tax:

- A freehold owner/occupier living in the property
- A leasehold owner/occupier living in the property
- A tenant living in the property
- A person living in the property who is a licensee (not a tenant but has permission to stay there)
- Any person living in the property (this includes people living in the property with or without permission of the owner)
- An owner of the property, where the property is unoccupied

**4.18** As can be noted from this list a care leaver would have to be the owner or a tenant of the property to become responsible (liable) to pay the Council Tax.

**4.19** It is being recommended that the CLRS is amended to only support care leavers where they are the responsible party, (liable party), to pay Council Tax. And remove the support from residents who receive CLRS as a consequence of having a care leaver living with them, as this is not direct support to the care leaver.

**4.20** This is not considered an unusual change, as currently we do not consider the circumstances of the resident who is receiving the CLRS, the resident may very well be able to pay their Council Tax, but for the fact they are receiving CLRS. It should also be noted that if the resident is going to struggle to pay their Council Tax i.e., they are in receipt of low or no income, they can make an application for Council Tax Support.

**4.21** Similarly to the list in 4.14 Croydon would not be viewed as an outlier if we made this change to the CLRS, some other Local Authorities with a similar rule already in place are:

- Surrey Heath Council
- London Borough of Southwark
- Herefordshire Council
- Bournemouth, Christchurch, and Poole Council
- Birmingham City Council
- East Hampshire District Council
- Surrey County Council
- Waverley Borough Council
- London Borough of Harrow
- London Borough of Barking and Dagenham

**4.22** The Council is reviewing foster carer allowance arrangements and will ensure that payments for carers with “Staying Put” arrangements include support for Council Tax, so that foster carers already in the scheme are not disadvantaged and to support the Council’s ambition to increase take up of these arrangements. A “Staying Put”

arrangement is when a young person who was previously in Croydon's care remains with their former foster carers/s after their eighteenth birthday, normally up to 21. Supporting young people into early adulthood through "Staying Put" is one of the priorities in the Croydon Care Experience Young People Strategy 2023-25 agreed at Cabinet in October 2023. Feedback from the consultation is clear that removing Council Tax support could dissuade foster carers from entering new "Staying Put" arrangements and disadvantage those who currently provide this continuity and support for young people into early adulthood.

- 4.23** We are not proposing to change the CLRS for care leavers whom we have Corporate Parenting Responsibility for, i.e., care leavers between the age of 18-24 (inclusive) who are responsible (liable) to pay Council Tax in Croydon, will continue to receive CLRS and have no Council Tax to pay.
- 4.24** In making any changes to the CLRS we will work closely with Children's services but specifically the care leavers personal advisers and the "Staying Put" team in relation to foster carers as per 4.22 above, and we will make available information around any changes to CLRS i.e., FAQs on our website.

## **5 ALTERNATIVE OPTIONS CONSIDERED**

- 5.1 Do Nothing** – The Council could choose to do nothing and continue to award 100% CLRS to care leavers, and those residents who have care leavers living with them. The impact of this is the value of income foregone each year is rising. The value of CLRS awarded between 2018 and 2023 has increased by 165% i.e., £0.220m in 2018 and £0.582m in 2023. Given the council's current financial position, this scheme as it is currently being administered, is not considered to be financially viable or sustainable. This option is not recommended.
- 5.2 Reduce the Age of the Scheme** – The council could choose to reduce the age of the scheme from 24 to 20, this is uncommon but not unheard of. This would be administratively burdensome and would require additional resource and regular manual review. Care leavers aged between 21 and 24 would no longer receive any Council Tax relief, and this cliff edge approach would put additional strain onto this already vulnerable group, it is likely that these care leavers may struggle to pay Council Tax and will make a claim for Council Tax Support. We may see an increase in Council Tax Support expenditure if we support this option. This option is not aligned with the Corporate Parenting Strategy 2023-25 and the Croydon Care Experienced Young People Strategy 2023-2025 (Appendix 3). This option is not recommended.
- 5.3 Transitionally Reduce the Age of the Scheme** – To prevent those care leavers already protected by the scheme and to reduce the up-front administrative burden as per 5.2 above the scheme could be lowered by 1 year each year until 2027, as demonstrated below:

Financial Year	Maximum entitlement age
2024	Day before 24 <sup>th</sup> Birthday
2025	Day before 23 <sup>rd</sup> Birthday
2026	Day before 22 <sup>nd</sup> Birthday
2027	Day before 21 <sup>st</sup> Birthday

Whilst this approach would reduce the number of care leavers who would be impacted by the cliff edge approach to stop support, it is likely that these care leavers would not be able to pay their Council Tax and would claim Council Tax Support instead. Again, this option is not aligned with The Corporate Parenting Strategy 2023-2025 nor the Croydon Care Experienced Young People Strategy 2023-2025. This option is not recommended.

- 5.4 Reduce the 100% level of relief from Council Tax** – The Council could consider reducing the level of support from 100% of the Council Tax due, to 75% or 50%. This approach would be a completely manual process as our current software does not support this approach. We would need additional resource to review all care leavers and manually calculate and apply the discount and we would need to constantly review the case load to ensure we administer any changes in circumstances. With this option we could have care leavers in receipt of CLRS and Council Tax Support depending on their circumstances. This option is not recommended.
- 5.5 Remove the scheme** – The Council could choose to remove the scheme entirely, however given the vulnerable nature of our care leavers, and our corporate parenting responsibility this option is not recommended.

## 6 CONSULTATION

- 6.1** A consultation was launched on 14<sup>th</sup> December 2023 and closed on 21<sup>st</sup> January 2024, a link to the survey is [here](#).
- 6.2** We contacted all care leavers on 15<sup>th</sup> December 2023 whom we hold contact details for, and asked them to complete the consultation, and a reminder communication was sent on 5<sup>th</sup> January 2024.
- 6.3** We have shared the consultation with colleagues in Children’s services and ask them to share the consultation with care leavers and their personal advisers.
- 6.4** The survey is also available online at the link above in 6.1.
- 6.5** There have been 25 responses to the survey, 8 of whom are care leavers, 12 are carers of a care leaver, 3 are professionals who work with care leavers and 2 others.

- 6.6** Q2 – How much do you agree or disagree that Croydon Council should continue to offer a Council Tax reduction to care leavers between the ages of 18 and 24 (inclusive) where they are the named person for Council Tax for a property?
- 21 or 87.5% strongly agreed
  - 3 or 12.5% strongly disagree
  - 1 did not respond this question
- 6.7** Q3 – Please explain your answer to the previous question including any impact you feel this may have: There are 15 responses to this question and 10 did not respond.
- *Examples of Anonymous response – “I believe all care leavers should have 100% discount council tax reduction, as it is hard to be a young person paying all bills yourself including food and gas as it is and also when your a care leaver your just starting to become independent. So this 100% discount helps so much young people from being financially stable and working hard to work for their career while learning how to be independent by themself. It has helped me loads and if I had to pay council tax with my age right now as a care leaver It would impact my mental health and probably de motivate me to work to pay for my own bills. As a care leaver we don't have family we can relay on finicially so this 100% discount really helps every care leaver out and taking it away from a. Care leaver can really expose them to vulnerability.”*
  - *“Life is extremely hard for all care leavers and the people that support them. Any financial assistance available, is invaluable and should be retained.”*
- 6.8** Q4 – How much do you agree or disagree that Croydon Council should continue to pay Council Tax for Croydon care leavers aged 18 to 24 (inclusive) who live out of the borough?
- 21 or 84% strongly agreed
  - 2 or 8% agreed
  - 1 neither agree nor disagree
  - 1 disagreed
- 6.9** Q5 – Please explain your answer to the previous question including an impact you feel this may have: There are 19 responses to this question and 6 did not respond.
- *Examples of Anonymous response – “care leavers are sometimes unable to be housed in their own borough and they are still a vulnerable young person and a care leaver which statistically reduces their live chances without additional pressure as they leave care”*
  - *“A care leaver aged 18 to 24 does not necessarily choose to be placed out of borough.”*
  - *“If care leavers have been housed outside the borough by the council then they should continue to receive the benefit from the corporate parent.”*
- 6.10** Q6 – How much do you agree or disagree with our proposal to stop the 100% Council Tax reduction for care leavers placed in Croydon by other local authorities? If these care leavers do not receive support from the borough/corporate parent they have come from, and need help paying their Council Tax they will be encouraged to apply for Council Tax Support?
- 7 or 29.2% strongly agreed



- 5 or 20.8% somewhat agreed
- 12 or 50% strongly disagree
- 1 did not respond this question

**6.11** Q7 – Please explain your answer to the previous question including any impacts you feel this may have? There are 19 responses to this question, 6 did not respond.

- Example of Anonymous response – *“I suppose you can argue that other authorities should look after their own, but definitely Croydon council should support people who live in their borough.”*
- *“It is reasonable for their Boroughs to pay their council tax as Croydon pays for its care leavers in other boroughs”*
- *“These young people still remain the responsibility of the original Borough they come from and so Croydon should have in place an agreement with other boroughs what is expected if a young person is placed within the borough, and where young people can get help if needed.”*
- *“N/a it's stupid ideas”*

**6.12** Q8 – How much do you agree or disagree with our proposal to stop the 100% Council Tax reduction for households where a care leaver lives but is not the named person to pay Council Tax e.g. the landlord pay the Council Tax. These households will be able to apply for Council Tax Support if they need help paying their Council Tax.

- 2 or 8.7% strongly agreed
- 3 or 13% somewhat agreed
- 1 or 4.3% neither agree nor disagree
- 17 or 73.7 strongly disagree
- 2 did not respond

**6.13** Q9 – Please explain your answer to the previous question including any impacts you feel this may have? There are 18 responses to this question, 7 did not respond.

- Example of Anonymous response – *“If the care leaver isn't responsible for the council tax then no I don't believe it should be paid for”*
- Example of Anonymous response – *“As mentioned before, life is extremely hard for all care leavers and the people that support them. Any financial assistance available, is invaluable and should be retained. I'm a full time foster carer and currently have a young person living with me under the "staying Put" scheme who has severe mental health issues. (He will soon be 20 and I have cared for him since he was 8). Not having to think about paying the Council Tax, is one less thing to worry about with all the other increasing life expenses. I'm a single foster carer, but wouldn't be able to claim the "25% single person discount" if the younger person stayed. The allowance for supporting them hasn't increased for over 3 years which is another factor. From talking to his Social Services PA, there is a tremendous shortage of affordable housing and this could "tip the iceberg" and carers not feel economically able to continue helping these vulnerable young people.”*
- *“No foster carer will want to keep us in their home now.”*
- *“Even if the landlord who is not the carer is named as the council tax payer, once the discount is removed, the landlord will find a way of transferring the cost to the carer eg through rent increase.”*
- *“The 100% discount should continue as before. To reduce it would be unfair for the household where care leaver lives.”*

**6.14** From the results of the survey there is strong support to continue to offer the CRLS to Croydon's care leavers with 87.5% respondents either strongly or agreed to the

continuation of the scheme, and 12.5% strongly disagreed with the continuation of the scheme.

- 6.15** 92% of respondents either strongly or agreed, that Croydon should continue to support care leavers who live out of the borough.
- 6.16** In relation to the question to stop the CRLS to care leavers who are placed in Croydon by other boroughs, the consultation respondents were split i.e. 50% strongly or agreed with this proposal, and 50% strongly disagreed. It should be noted that if the placing borough did not honour its corporate parenting responsibility, the care leaver could apply to Croydon for Council Tax Support as per 4.14 above.
- 6.17** In relation to the question to stop CRLS to households where a care leaver resides, but the care leaver is not responsible for paying Council Tax, 21.7% strongly or agreed to this proposal, 4.3% neither agreed or disagreed, and 73.9% strongly disagreed to this proposal. It should be noted that there is no consideration of the bill payer's ability to pay Council Tax when the relief is awarded, it could be that the bill payer is in a strong financial position to pay Council Tax but for the fact that relief is awarded reducing the bill to zero. If the bill payer is on a low or no income, they would be able to make an application for Council Tax Support as per 4.20 above.

## **7. CONTRIBUTION TO COUNCIL PRIORITIES**

- 7.1** The Executive Mayor's priority 1 is that the Council balances its books, listens to residents, and delivers good sustainable services. We must get a grip on the finances and make the Council financially sustainable.

## **8. IMPLICATIONS**

### **8.1 FINANCIAL IMPLICATIONS**

- 8.1.1** A recent review of all care leavers in the Council Tax system has been conducted. This review showed that 55 accounts where the CLRS has been applied were for care leavers who were placed in Croydon by another Local Authority.
- 8.1.2** The value of the 55 accounts in 2023/24 equates to £0.082m. This is revenue foregone to Croydon by Croydon, and it is the other Local Authority who has corporate parenting responsibility to support the care leaver.
- 8.1.3** A further 54 accounts were found where a care leaver is resident, but they are not the responsible (liable) party to pay Council Tax and they have no obligation to pay Council Tax.

- 8.1.4** The value of the 54 accounts equates to £0.108m. This is revenue foregone that would otherwise expect to be collected, at the Council Tax collection rate of 97.5% overall.
- 8.1.5** As Council Tax collection forms such a large part of the Councils finances, it is important to maximise the Council Tax net collectable debit, and to collect as much as possible to help pay for front line services that support our most vulnerable residents.
- 8.1.6** Comments approved by Lesley Shields, Head of Finance for Assistant Chief Executive and Resources on behalf of the Director of Finance. 12/01/24

## **8.2 LEGAL IMPLICATIONS**

- 8.2.1** The Council approved the Care Leavers Relief Scheme (CLRS) as a policy which would inform its broad discretion under Section 13A(1)(c) of the Local Government Finance Act 1992 (the 1992 Act) to reduce a person's liability for council tax to such extent as billing authority it thinks fit. As the CLRS is not part of the Council's formal council tax reduction scheme, the requirements in Schedule 1A of the 1992 Act as regards making or amending such a scheme, do not apply. However, it is well-established that in some circumstances there may be a common law duty to consult generated by the common law duty on a public authority to act fairly, often illuminated by the doctrine of legitimate expectation, and that the demands of fairness are likely to be higher when consulting on depriving someone of an existing benefit or advantage. Given that the proposals in this report relate to the reduction of reliefs previously given, it should therefore be assumed that such a common law duty arises.
- 8.2.2** It is established that once consultation is undertaken, it has to be done fairly, that information provided must be clear to the general body of recipients, and that issues should be presented in a way that facilitates an effective response. In addition, the guiding principles ("Sedley criteria") are that consultation must be at a time when proposals are still at a formative stage, sufficient reasons must be given to permit of intelligent consideration and response, adequate time must be given for consideration and response, and the product of consultation must be conscientiously taken into account in finalising any proposals. The Council is permitted to rule out "no change" on the grounds it is not financially sustainable and is only required to include realistic alternatives in consulting.
- 8.2.3** In considering the proposals in this report, the Council is under the usual public law duties, including that it must take all relevant matters into account, must not take irrelevant matters into account, and must act reasonably in the sense that it must not act irrationally, or in a way no reasonable authority would act.
- 8.2.4** It is to be noted whilst the Council is entitled to adopt a policy which can inform the exercise of its discretion under Section 13A(1)(c) in appropriate circumstances, the Council is not entitled to apply the CLRS rigidly and must consider each case on its own merits.
- 8.2.5** There is no requirement in the 1992 Act or in the Council's Constitution which requires the proposals in this report to be approved by full Council, and approval

of these proposals is an executive function which can be discharged by the Executive Mayor in Cabinet.

**8.2.6** Children Act 1989 (The 1989 Act) requires the responsible authority to continue to provide various forms of advice, assistance, and guidance to young people over the age of 18 making the transition from care to more independent living arrangements. These requirements apply if they have previously been eligible or relevant children, who are described as former relevant children (and may apply to qualifying children, depending on the local authority's assessment of their needs). These duties operate primarily until the young person reaches the age of 21. However, the duties continue beyond a young person's 21st birthday where they remain engaged in education or training and continue until the end of the agreed programme as set out in their pathway plan.

**8.2.7** Section 24B(2) gives a power to local authorities to assist with the expenses associated with education and training up to the age of 21. For the most part this will be in respect of "qualifying" young people. For former relevant young people, the responsible authority will continue to: provide the young person with a Personal Advisor (section 23C(3)(a) of the 1989 Act); review and revise the pathway plan regularly (section 23C(3)(b)); and keep in touch (section 23C(2)(a) and (b)). Responsible authorities' duty to provide accommodation and maintenance for care leavers ends when they reach 18. However, they have duties to:

- provide general assistance (section 23C(4)(c));
- provide assistance with the expenses associated with employment (section 23C(4)(a));
- provide assistance with the expenses associated with education and training (section 23C(4)(b));
- provide vacation accommodation (or the funds to secure it) to care leavers in Higher Education, or in residential Further Education (section 24B(5)); and
- provide a bursary (£2,000) to care leavers going on to Higher Education (section 23C(5A)).

**8.2.8** The proposed amendments to CLRS Policy, will not result in the Council falling short of its statutory responsibility towards Croydon's Care Leavers as set out above whom the Council has a Corporate Parenting Responsibility for i.e., care leavers between the age of 18-24 (inclusive) who are responsible (liable) to pay Council Tax in Croydon will continue to receive CLRS and have no Council Tax to pay.

**8.2.9** Comments approved by the Head of Litigation & Corporate Law on behalf of the Director of Legal Services and Monitoring Officer, 30/01/2024.

### **8.3 EQUALITIES IMPLICATIONS**

**8.3.1** The Council has a statutory duty to comply with the provisions set out in Section 149 of the Equalities Act 2010. The Council must therefore have due regard to:

- Eliminate discrimination, harassment, victimisation, and any other conduct that is prohibited by or under this Act.
- Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it.
- Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

**8.3.2** The scheme has no potential for discrimination, the proposed change also has no potential for discrimination. The Council is seeking to collect Council Tax from other local authorities and from residents where they, themselves, are not care leavers

**8.3.3** Comments approved by Naseer Ahmad on behalf of the Equalities Manager  
08/01/2024

## **9. APPENDICES**

- 1 The current Council Tax Reduction Scheme introduced 1<sup>st</sup> April 2018
- 2 2 Corporate Parenting Strategy 2023-25
- 3 Croydon Care Experienced Young People Strategy 2023-25
- 4 EQIA
- 5 Report from Consultation