



Mayor and Cabinet

**Report title: Council Tax Energy Grants, Household Support and Covid Additional relief Fund schemes updates**

**Date:** 15 June 2022

**Key decision:** No.

**Class:** Part 1

**Ward(s) affected:** All wards

**Contributors:** Executive Director for Corporate Resources

## Outline and recommendations

The purpose of this report is to set out details of the arrangements for administering the council tax energy grant and household funding schemes and the setting up and implementation of a discretionary Covid Additional relief Fund.

This report seeks the Cabinet's approval of the Council's Energy Rebate Discretionary Scheme as set out in paragraphs 3.1 to 6.2 of this report. Government has provided guidance entitled "*Support for energy bills – the council tax rebate 2022-23: billing authority guidance*" (hereafter referred to as the "February 2022 Government Guidance") which was issued on 23 February 2022 and that this guidance covers, among other things, the operation and delivery of the Discretionary Fund, which consists of financial support which will be provided by central government to local authorities to administer

The main recommendations are:

- Note and agree the contents of the report including the administration and delivery of the current Council Tax Energy Grant Scheme (CTEGS) and Household Fund scheme and the recently announced extension to the Household Fund to cover support up until March 2023.
- Note the actions taken by officers in relation to the first tranche of the Household Fund. Officers acted under instruction from Government to urgently distribute funding to our financially vulnerable residents, ensuring payments were made promptly.
- Agree the recommendations in the proposed Covid Additional Relief Fund (section 4.6).
- Agree the proposal to use £412k of the CTEGS to award support to children being funding from the Household Fund as detailed in section (7).
- Agree to Government guidance and that the Council Tax Reduction Scheme is amended to disregard income from the CTEGS when determining awards of council tax reduction.
- To authorise the Executive Director for Corporate Resources in consultation with the Cabinet Member for Finance and Strategy to finalise the implementation and distribution of the extended Household Fund.

### **Timeline of engagement and decision-making**

This report is to be reviewed and agreed by the Executive Management Team by 6 May 2022.

#### **1. Purpose of the Report**

- 1.1 This report provides an update in 4 specific areas – The Council Tax Energy Grant Scheme (CTEGS), the Covid Additional Relief Fund (CARF) and the current and most recent Household Funds. This report seeks agreement on the way forward in administering all 3 support schemes and also to note the administration of the prior version of the Household Fund where officers responded urgently to administer the funding, ensuring that payments were made promptly.

#### **2. Recommendations**

- 2.1 Note and agree the contents of the report including the administration and delivery of the current Council Tax Energy Grant Scheme (CTEGS) and Household Fund scheme and the recently announced extension to the Household Fund to cover support up until March 2023.
- 2.2 Note the actions taken by officers in relation to the first tranche of the Household Fund. Officers acted under instruction from Government to urgently distribute funding to our financially vulnerable residents, ensuring payments were made promptly.
- 2.3 Agree the recommendations in the proposed Covid Additional Relief Fund (section 4.6).
- 2.4 Agree the proposal to use £412k of the CTEGS to award support to children being funding from the Household Fund as detailed in section (7) above).
- 2.5 Agree to Government guidance and that the Council Tax Reduction Scheme is amended to disregard income from the CTEGS when determining awards of council tax reduction.
- 2.6 To authorise the Executive Director for Corporate Resources in consultation with the Cabinet Member for Finance and Strategy to finalise the implementation and distribution of the extended Household Fund.

#### **3. Council Tax Energy Grant Scheme (CTEGS)**

- 3.1 The government announcement of 3 February 2022 regarding the CTEGS confirmed new funding was being made available to local authorities to support households paying increased utility bills. The scheme included 3 specific provisions, these being;
- For tax payers in properties banded A – D who pay their council tax by direct debit to receive a rebate of £150 directly into the same bank account they pay their direct debit from;

- For tax payers in properties banded A – D who do not pay by direct debit to receive a rebate of £150;
  - A requirement for Councils to create a discretionary scheme to support residents not receiving support from living in a property banded A – D.
- 3.2 Members are also asked to note the Government guidance and to agree to an amendment in the Council's Council Tax Reduction Scheme to disregard income from the Energy Grants when determining awards of council tax reduction.
- 3.3 In the government guidance dated 23 February 2022 and entitled "*Support for energy bills – the council tax rebate 2022-23: billing authority guidance*" (referred to as "the Government Guidance"), the government states that it recognises that many households will need support to deal with the rising cost of household bills in 2022-23.

### 3.4 Eligibility

- 3.4.1 Lewisham will receive £17.269m to administer the mandatory elements of the scheme. For this, the Council will be required to provide a one-off payment of £150 to the liable council tax payer (or the person who would otherwise be liable where the property is exempt) for every household that occupies a property which meets **all** of the following criteria on 1 April 2022:
- It is valued in council tax bands A – D. This includes property that is valued in band E but has an alternative valuation of band D as a result of our applying a disabled band reduction scheme;
  - It is someone's sole or main residence;
  - It is in exemption classes N (wholly occupied by students, S (occupants under 18), U (occupants severely mentally impaired) or W (granny annexe; and
  - The person who is liable to pay the council tax is not a local authority, a corporate body or other body such as a housing association, the government or governmental body.
- 3.4.2 A property that meets all the criteria, but has a nil council tax liability because of local council tax reduction will still be eligible to receive an Energy Grant rebate.
- 3.4.3 A property that has no permanent resident and is someone's second home or an unoccupied property will not be eligible to receive a grant.
- 3.4.4 The Council will also receive funding of £890k for the discretionary scheme. This will cover support for households not eligible under the main scheme covering properties banded A – D. The guidance states that any award under the discretionary scheme should not exceed £150.
- 3.4.5 There are currently 12,167 properties banded E – H. It is proposed that the Council's Energy Rebate Discretionary Scheme will;
- Provide an Energy Grant rebate of £150 to all those living in properties E to H who are also in receipt of council tax reduction. This is currently 813 properties;
  - Provide an Energy Grant rebate of £150 to all those living in properties E to H who are either in receipt of a severe mental impairment exemption or disabled rate relief. This is currently 94 properties.

Promote the receipt of applications for;

- Anyone living in properties banded A – D who did not qualify for support through the mandatory scheme and are liable for utility bills e.g. occupants of houses in multiple occupation (HMOs);
- Anyone suffering financial hardship who has otherwise been unable to qualify for support.

### **3.5 Administration**

3.5.1 There are around 118,756 properties banded A – D. It is proposed that the scheme is administered in 3 distinct phases;

Phase 1 – 68,233 tax payers paying their council tax by direct debit;

Phase 2 – 45,120 tax payers NOT paying their council tax by direct debit;

Phase 3 - Discretionary scheme.

3.5.2 For phase 1, the Council acquired a solution to support the Energy Grant scheme from Capita, our software providers. The guidance requires the Council to provide pre-payment assurance and payment of the grant to those paying by direct debit will only be made after the tax payer has made a payment by direct debit in April 2022. This meant that implementation could not start until 3 May 2022. Following a review of the information, and the elimination specific groups who are not eligible, automated payments were made directly into the bank accounts of those eligible for the Energy Grant Scheme. The Council made these payments in early May and successfully awarded £9.8m to 65,487 households.

3.5.3 Phase 2 will require payments to be made to around 45,120 tax payers in bands A – D who do not pay their council tax by direct debit. The Council will extract details which will be passed to our proposed external partner; The Post Office, who will send a letter and barcode to all households which the taxpayer will take to their local post office to receive their payment of £150. There are 52 post office sites in or around Lewisham and these payments will be staggered, issuing a maximum of 2,500 payments per day. This phase is due to start in the first week of June.

3.5.5 Phase 3 will be the discretionary scheme. This will be administered over an extended period starting 27 June. This is more complex as it will need the to define qualifying criteria for automating awards and payments and an application process for the remaining households seeking support. Defining the qualifying criteria is discretionary but will include those living in properties banded E – H receiving council tax reduction and those living in properties banded A – D who are liable for utility bills and in financial difficulties but who failed to meet the criteria in phase 1 e.g. tenants living in HMO properties. The qualifying criteria will exclude taxpayers who have already received support through phases 1 and 2 of the scheme. This funding must be spent by 30 November 2022 or returned to central government.

3.5.6 Payments for the discretionary scheme will be automated wherever possible e.g. paid directly into bank accounts where the Council already hold the details. For the remainder, the Council will encourage taxpayers to submit applications for support and ask that they either provide details of their bank accounts so that payment can be made directly into their account otherwise the same process will be followed with the Post Office forwarding letters and bar codes to support residents to redeem their payments.

### **3.6 Communication**

3.6.1 More regular communication will be provided during the delivery of the CTEGS. Messages have already provided inserts with council tax bills alongside regular updates on the website. The team are working closely with external and 3<sup>rd</sup> sector organisations through the discretionary phase to ensure such organisations are able to support those making applications for a grant.

3.6.2 Communication for Phases 1 & 2 of the scheme has been carried out extensively as the Council has already provided details of support for residents occupying properties banded A – D either by automatic transfer for those paying by direct debit or sending letters to those households not paying by direct debits advising them how to redeem their grant. The issue relates to the implementation of phase 3 of the scheme. The delivery and the support the Council is able to provide will be dependent on:

- Support for households in bands E – H receiving council tax support, classified with Severe Mental Impairment (SMI) or receiving disabled rate relief
- The number of applications received for phase 3 of the scheme.

It is our intention to fully utilise the support for residents and for none to be returned to central government.

3.6.3 Communication to residents will be maximised to ensure sufficient numbers of applications are generated including;

- Making residents aware of the scheme through a press release and web site;
- Where details exist, contacting them by email and text;
- Considering mail outs and circulating leaflets to encourage tax applications;
- Working with external partners and 3<sup>rd</sup> sector organisations to encourage applications;
- Providing staff to cover e-mail and telephone lines and to take applications over the phone for those residents unable to access and self-serve on-line.

#### **4. CARF**

4.1 On 25 March 2022 as part of the Spring Budget, the government announced that it would provide £1.5Bn of funding under a new scheme entitled 'Covid 19 Additional Relief Fund (CARF)'.

4.2 The purpose of the funding is to support businesses impacted by the pandemic that were ineligible for any relief from previous schemes arising from the pandemic, and have a business rates charge payable for 2021/22.

4.3 The Council is required to develop a scheme under the discretionary provision in accordance with Section 47 of the Local Government Finance Act 1988 and determine a local policy for awarding rate relief using CARF funding. There are no financial implications for the Council as the relief will be fully funded from within the Council's funding allocation of £4.4m.

4.4 New Burdens funding will be provided by central government to support the Council's administration costs.

#### 4.5. **CARF – The Scheme**

4.5.1 As stipulated in the guidance, when developing and implementing local scheme authorities must:

- a) not award relief to ratepayers who for the same period of the relief are currently, or would have been, eligible for the Extended Retail Discount for; Retail, Hospitality & Leisure, the Nursery Discount or, the Airport and Ground Operations Support Scheme (AGOSS),
- b) not award relief to a hereditament for a period when it is unoccupied (other than hereditaments which have closed temporarily due to the government's advice on COVID-19, and thereby should be treated as occupied for the purposes of this relief), and
- c) direct support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact.

4.5.2 The relief should be applied after mandatory reliefs and other discretionary reliefs have been applied.

4.5.3 The Council must ensure that it stays within its funding allocation and does not make more awards than the funding provided.

4.5.4 The government have indicated that the following business sectors are unlikely to be eligible for CARF as they received support from previous government schemes:

Retail,  
Hospitality,  
Leisure,  
Nurseries.

4.5.5 The following sectors will be excluded from this relief scheme;

- Advertising
- Animal Care
- Car Parking Spaces
- Estate & Letting Agents
- Financial Services (e.g. banks, building societies, ATMs)
- Hospitals and Surgeries
- Housing Associations
- Land used for storage
- Mail & Parcel Delivery businesses (e.g. post offices, sorting offices, lockers)
- Nationwide Retailers (e.g. national and multi-national retailers)
- Network operations, including communication stations/masts
- Petrol Stations
- Pharmaceutical Services (e.g. chemists)
- Professional Services (e.g. accountants, finance advisers, insurance agents, solicitors, veterinarian services, dental practitioners)
- Show homes, Live work units,
- Schools and educational establishments

4.5.6 The above list is not exhaustive, and the award remains at the discretion of the London Borough of Lewisham.

4.5.7 The rationale behind these exclusions is that they fell into one of the following categories:

- The business was not mandated to close
- The business/organisation do not directly employ anyone

- The business has a nil balance due to other reliefs awarded
- The business was included in previous partial relief schemes and/or received grant funding
- The business was able to adapt i.e. online only
- The business could continue via remote working

4.5.8 Where other Government reliefs have already been awarded which provided full relief for 2021/22, CARF will not be apply.

4.5.9 The government funding made available for the CARF scheme is available to reduce chargeable amounts in respect of 2021/22 business rates only.

4.5.10 Companies that are in administration, insolvent or, where a striking-off notice has been made, will not be eligible for a discount under this scheme.

4.5.11 Only occupied businesses who are liable for Business Rates on 1 April 2021 will be eligible.

4.5.12 The Council will auto-award the relief to eligible business that can be identified from the information held by the Council. Where incomplete or, doubtful information is held, checks will be undertaken with the Council's Anti-fraud and Corruption team to ensure awards are made in keeping with the criteria.

4.5.13 Section 47 of the Local Government Finance Act 1988 states that any decision to make an award must be made six months before the end of the financial year in which the award is made therefore, no awards will be made after the 30 September 2022.

4.5.14 Unlike other Government Covid support schemes, this relief scheme is a discount against the business rates bill for 2021/22 rather than a cash payment (or grant). The CARF discount will be awarded for the period April 2021 to March 2022 only. No awards will be made for any other financial year under this scheme.

4.5.15 However, there will be situations where, as result of awarding the discount, a business may be entitled to a refund of any payments made against its 2021/22 business rates. To claim a credit, a refund application form must be submitted. The form is accessible via the following link:

<https://lewisham.gov.uk/myservices/Business/businessrates/Business%20rates%20-%20request%20a%20refund>

4.5.16 Ratepayers who occupy more than one property in Lewisham will be entitled to a discount for each of their eligible properties, up to a combined RV maximum of £499,999.

4.5.17 In order to maximise Lewisham's funding allocation, the percentage award per business has been calculated by determining the number of potentially eligible properties in the borough, and dividing the £4.4m award proportionally.

#### **4.6 The proposals of the scheme for eligible businesses:**

- Lewisham will award a fixed percentage relief of 40% to the business rates liability of qualifying businesses for the financial year 2021/22.
- The applications process will remain open until either the funds have been exhausted or on the date the scheme ends as determined by Government guidance.

- The Council reserves the right to increase / top-up the percentage awarded to qualifying businesses in the event that fewer businesses than anticipated qualify resulting in an underspend of the fund.
- The Council will not be providing relief to those who received support from prior government schemes (as in section 4.5.4 above) or advertising companies or of any of those highlighted in section 4.5.5 above.

4.6.1 Whilst every effort will be made to ensure all eligible business sectors who fall within the specified criteria are identified, the list is not exhaustive, and for this reason a small sum will be kept in reserve to deal with any unidentified / new recipients that may come to light after the initial awards are made.

4.6.2 Allocation of grants will be achieved by an automated process, eliminating the requirement for individual applications, this will be based on the aforementioned criteria.

## 5. Household Fund – Current Scheme

5.1 On 31 March 2022, the Council was advised of a further iteration of the Household Fund. Lewisham has funding of £2.66m. This is largely the same as the prior scheme except there is more emphasis on supporting the elderly. There is a requirement to award at least 33% of the funding to families with children and at least 33% to elderly residents. The Council has discretion on how it spends the remaining third of the income. The same criteria as the prior scheme applies including the option to help those threatened with eviction.

5.2 As above, there are restrictions on how this funding can be awarded with at least one third having to be used to provide support both (a) elderly residents or (b) households with children. In previous iterations of the scheme, support of £15 per week for school holidays / per child has been awarded to children receiving free school meals or in households receiving housing and / or council tax benefit. To comply with the terms of the scheme but to also maintain consistency of award for children, the proposal is to provide children with £15 per week for 7 weeks being the May / June half-term and the 6 week summer holiday. For elderly residents, there are currently 7,250 households receiving housing and or council tax benefit and therefore propose to use the mandatory 33% providing support to these residents i.e. £2.66m / 33% and apportioned across the 7,250 households, a payment of £120 per household.

5.3 The Council will explore potential eligibility for other Adult Social Care service users receiving care packages in Lewisham and also those who receive pension credit. This data matched against our current housing and council tax benefit caseload and identified a further 813 residents with care packages and 769 receiving pension credit. This process identified a further 1,582 households to provide support to. Given the support will come from the finite amount of funding available through the Household Fund, this will result in a reduction overall from £120 per household to £100 but the lower amount will be paid to 1,582 more households.

The table below confirms the proposed spend from the HSF, maintaining the prior rate of spend @ £15 per week for 7 weeks of holidays (half-term and Summer); The table also shows the elderly residents receiving a one-off payment of £100 per household to comply with the requirements of the scheme.

Group		£15 p/w
Children FSM	10,666	£1,119,930
Children Non-FSM	10,189	£1,069,845
		£2,189,775

		<b>£100</b>
Elderly households	8,832	£883,200

- 5.5 The cost of awarding support to children @ £15 per week / holiday and £100 per elderly household is £3.072m from a total budget of £2.66m. The shortfall will be met from the discretionary element of the CTEGS.
- 5.6 Previously, support has been provided through store vouchers. For some households this has proven to be problematic as they have been required to go on-line to redeem their support. For this version of the scheme and for those households whose eligibility is through receipt of housing and / or council tax reduction, it is proposed that support is provided through the Post Office. Those eligible to receive support will be sent letters confirming the award and containing a barcode which they will be required to take with evidence of their identity to a local post office branch to redeem their support.
- 5.7 Those whose eligibility is through receipt of free school meals will continue to receive vouchers provided by their school and issued immediately prior to the half-term and Summer holiday periods.
- 5.8 The vouchers issued by schools offer a much more varied range of options for recipients. Over 50% of the schools issuing vouchers offer 5 or more options for redeeming the vouchers. This can be seen more clearly from the table below.

<b>Voucher Provider</b>	<b>No of Schools</b>	<b>Used at;</b>
Wonde	36	Recipient choice of Asda, Morrison's, Tesco, Aldi, Sainsbury's, Iceland or McColl's
Hemingway's / Voucher Express	8	School choice of Asda, Morrison's, Tesco, Aldi, or Sainsbury's
Sainsbury's	16	
Tesco	14	
Aldi	4	
Asda	4	
Cash	1	

- 5.9 The Council has been advised that they will receive further funding through an extension to the current Household Fund to distribute between October 2022 and March 2023. No details of the amount of funding or the criteria for distribution are available and we await further details of these.

## **6.0 Household Fund – Initial version**

- 6.1 In October 2021, the Council received details of a further iteration of the prior Covid Winter Scheme which was subsequently called the Household Fund. This scheme provided Councils with funding to support households in financial difficulties to pay their utility bills including their water rates and provide food for the families and children. Lewisham also used the funding to support households who were in financial difficulties and about to be made homeless.
- 6.2 Lewisham received £2.66m and has provided support to as many households as possible and specifically targeted the following groups;
- Families with children receiving free school meals;
  - Families with children not receiving free school meals but where the family were receiving housing benefit and / or council tax reduction;
  - Single people / couples without children receiving housing / council tax benefit;
  - Care leavers and special guardian carers.
- 6.3 Funding was also set aside to support households who would otherwise be evicted for rent arrears.
- 6.4 As the Council was able to identify eligible households, communication was targeted to contact those eligible for support directly. Our aim was to target residents directly rather than create a process requiring residents to make an application.
- 6.5 At the time the guidance was received and the scheme implemented, the way forward was proposed by officers and agreed with the appropriate cabinet members. As with other support schemes, funding is only short-term and normally received with very tight timescales for implementation. This makes forward planning extremely difficult. As the priority at that time was to try and provide the support as soon as possible, and when our residents were most in need of it, this approach was deemed the most practical.

## **7. Funding the schemes – Household Fund and energy Grants**

- 7.1 Funding for the Household Fund is £2.66m of which at least 33% must be awarded to support elderly households (£870k) and at least 33% must be used to support families with children (also £870k). Our recommendation is to award 33% of the funding to elderly households i.e. £870k – so to comply with the terms of the scheme – but the Council is also looking to award £15 per week of school holidays (7 weeks) per child. By doing so, the proposed allocation will exceed the amount available to award families with children. The proposal is to pay a total of £2.189m to families and £883,200 to elderly households which exceeds the total funding available by £412k.
- 7.2 Funding for the discretionary element of the Energy Grant scheme is £890k. Our proposal for using this funding – as per 3.4.5 above – is to award support to households in properties banded E – H and receiving council tax reduction (813 households) and any in properties banded E – H and receiving either a SMI classification or in receipt of disabled rate relief (94 households). This commitment comes to a total of £136k (being 813 + 94 x £150) and leaving £754k for the discretionary scheme.
- 7.3 However, there is a shortfall in providing support for children as detailed in 7.1 above (£412k) and to make this provision, it is proposed to use the discretionary element of the Energy Grant scheme to fund this support. The available balance of £754k is reduced by the shortfall in children's funding (£412k) allowing us to provide support for children in full as proposed, comply with the terms of both schemes and also retain a discretionary element of funding (£342k) to support other residents who have not previously received funding as detailed in 3.5.5 above i.e. those in financial difficulties who have not already received support including those in properties banded A – D e.g. HMOs.

## **8. Financial Implications**

- 8.1 This report proposes entering into a contract with the Post Office at an estimated cost of £80k. This cost is based on approximately 45,000 households potentially requiring a cash pay out as part of the Council Tax Energy Grants Scheme as they do not currently pay their council tax by direct debit and cannot therefore receive a direct payment. The cost also includes payments being made as part of administering the Household Fund to around 18,000 households with children or elderly residents receiving housing and council tax benefit. The cost of the contract will be covered by New Burdens Funding Grant of £171k provided by the Department for Levelling Up, Housing and Communities. Despite receipt of new burdens funding, the Council has tried hard to keep administration costs to a minimum meaning as much support as possible is available to our residents.

## **9. Legal Implications**

- 9.1 Section 47 of the Local Government Finance Act 1988 gives the power for the Council to consider the award of Discretionary Rate Relief to certain organisations. In addition, S47 (5C) [states that ] A billing authority in England, when making a decision under subsection (3) above, must have regard to any relevant guidance issued by the Secretary of State.

## **10. Equalities implications**

- 10.1 The proposals set out in this report contribute to the Council's Single Equality Framework objective: 'to reduce the number of vulnerable people in the borough by tackling socio-economic inequality'. According to data from the Department for Energy and Climate Change, nearly 2 in 10 Lewisham households are fuel poor. The impact of fuel poverty in Lewisham, a low income economy compared to London, is likely to be further exacerbated by the ongoing cost of living crisis.
- 10.2 In terms of characteristics protected under the Equality Act 2010, the proposals set out in this paper will have a positive impact on all protected groups, but in particular older person households (Lewisham ranks 18<sup>th</sup> out of 317 local authorities in England for income deprivation affecting older people) and those with dependent children (Lewisham ranks 39<sup>th</sup> out of 317 local authorities in England for income deprivation affecting children).
- 10.3 Mitigation of socio-economic inequality is one of the specific aims of the 'Fairer Lewisham Duty', which is being used to help the Council to better assess and understand the likely socio-economic effects of its decisions on households and in particular, those facing the greatest vulnerability. The application of this lens suggests that the proposals set out in this report, will contribute to positive outcomes for recipients and help to reduce the likelihood of disproportionate effects on the most disadvantaged.

## **11. Policy context**

### **11.1 National policy context**

- 11.2 The Council Tax Energy Grant Scheme is part of a wider series of measures being taken by the Government to support vulnerable households in the wake of cost of living increases. In recent months, the Government has introduced other measures including £9bn energy bill rebate package, worth up to £350 each for around 28 million households, an increase to the National Living Wage, worth £1,000 for full time workers, and a cut to the Universal Credit taper, worth £1,000 for two million families. In the Spring Statement in March, further measures were announced by the Government including an extra £500 million for the Household Support Fund, which doubles its total amount to £1bn to support the most vulnerable families with their essentials over the coming

months. The Chancellor also reduced the VAT on energy saving materials such as solar panels, heating pumps and roof insulation from 5% to zero for five years, helping families become more energy-efficient.

### **11.3 Local policy context**

11.4 Lewisham is one of the most deprived local authorities in the country. Nationally, Lewisham ranks 63<sup>rd</sup> out of 317 local authorities in England and 7<sup>th</sup> out of 33 local authorities in London, for relative deprivation (1= high deprivation). In Lewisham, relative deprivation is particularly high as it relates to 'barriers to housing' (13<sup>th</sup> out of 317), 'income deprivation affecting older people' (18<sup>th</sup> out of 317) and 'living environment' (20<sup>th</sup> out of 317). The disbursement of funds through the Council Tax Energy Grant Scheme fulfils the Council's public welfare role to promote the social, economic and environmental wellbeing of the borough. In the broadest terms, the disbursement of the grant meets the following Corporate Strategy priorities:

- Giving children and young people the best start in life - every child has access to an outstanding and inspiring education, and is given the support they need to keep them safe, well and able to achieve their full potential;
- Tackling the housing crisis - everyone has a decent home that is secure and affordable.

### **12. Climate change and environmental implications**

12.1 There are no climate change and environmental implications arising from this report

### **13. Crime and disorder implications**

13.1 There are no crime and disorder implications arising from this report

### **14. Health and wellbeing implications**

14.1 There are no health and wellbeing implications arising from this report

### **15. Background papers**

15.1 The government guidance dated 23 February 2022 and entitled "*Support for energy bills – the council tax rebate 2022-23: billing authority guidance*" (referred to as "the Government Guidance").