

<b>Initial equality impact assessment screening form</b>			
<b>This form records an equality screening process to determine the relevance of equality to a proposal, and a decision whether or not a full EIA would be appropriate or proportionate.</b>			
<b>Directorate</b>	Central Services		
<b>Service area</b>	Resources - Finance		
<b>Proposal being screened</b>	A proposal to set the capitalisation threshold value within the North Yorkshire Council accounting arrangements for leases for local authority-maintained schools in order to comply with accounting standards.		
<b>Officer(s) carrying out screening</b>	Sally Dunn		
<b>What are you proposing to do?</b>	North Yorkshire Council proposes to set the capitalisation threshold for leases for local authority-maintained schools at £20,000; this value reflects the Council's local lease capitalisation threshold.		
<b>Why are you proposing this? What are the desired outcomes?</b>	To comply with accounting standards (IFRS 16 Leases)		
<b>Does the proposal involve a significant commitment or removal of resources?</b> Please give details.	No. There is no direct impact on the Council's budget from this proposal		
<b>Impact on people with any of the following protected characteristics as defined by the Equality Act 2010, or NYC's additional agreed characteristics</b>			
As part of this assessment, please consider the following questions:			
<ul style="list-style-type: none"> <li>To what extent is this service used by particular groups of people with protected characteristics?</li> <li>Does the proposal relate to functions that previous consultation has identified as important?</li> <li>Do different groups have different needs or experiences in the area the proposal relates to?</li> </ul>			
<b>If for any characteristic it is considered that there is likely to be an adverse impact or you have ticked 'Don't know/no info available', then a full EIA should be carried out where this is proportionate. You are advised to speak to your directorate representative for advice if you are in any doubt.</b>			
Protected characteristic	Potential for adverse impact		Don't know/No info available
	Yes	No	
Age		X	
Disability		X	
Sex		X	
Race		X	
Sexual orientation		X	
Gender reassignment		X	
Religion or belief		X	
Pregnancy or maternity		X	
Marriage or civil partnership		X	
People in rural areas		X	
People on a low income		X	
Carer (unpaid family or friend)		X	
Are from the Armed Forces Community		X	
<b>Does the proposal relate to an area where there are known inequalities/probable impacts</b> (for example, disabled people's access to public transport)? Please give details.	No		

<b>Will the proposal have a significant effect on how other organisations operate? (for example, partners, funding criteria, etc.). Do any of these organisations support people with protected characteristics? Please explain why you have reached this conclusion.</b>	The proposal will impact on the accounting arrangements for local-authority maintained schools. The proposal is not deemed to result in a significant impact on the operations of local-authority maintained schools.			
<b>Decision (Please tick one option)</b>	EIA not relevant or proportionate:	✓	Continue to full EIA:	
<b>Reason for decision</b>	No adverse impact has been identified on people with protected characteristics as defined by the Equality Act 2010, or NYC's additional agreed characteristics.			
<b>Signed (Assistant Director or equivalent)</b>	Howard Emmett			
<b>Date</b>	16/03/2026			