

**Cherwell District Council  
Equality Impact Assessment**

## Contents

Section 1: Summary details.....	3
Section 2: Detail of proposal.....	4
Section 3: Impact Assessment - Protected Characteristics.....	6
Section 3: Impact Assessment - Additional Community Impacts .....	7
Section 3: Impact Assessment - Additional Wider Impacts .....	8
Section 4: Review .....	9

## Section 1: Summary details

<b>Directorate and Service Area</b>	Resources - Finance
<b>What is being assessed</b> (e.g. name of policy, procedure, project, service or proposed service change).	This assessment sets out the overall impact that the council tax base proposals have on a range of equality and diversity characteristics, including the nine protected characteristics defined under the Equality Act 2010, and sets out any mitigations that have been put in place against possible negative impacts.
<b>Is this a new or existing function or policy?</b>	This impact assessment provides an overview of the 2026/27 council tax base proposals and so comments on changes to existing programmes.
<b>Summary of assessment</b> Briefly summarise the policy or proposed service change. Summarise possible impacts. Does the proposal bias, discriminate or unfairly disadvantage individuals or groups within the community?  (following completion of the assessment).	<p>The Council must legally set a tax base for the following year by 31 January. This will allow the Council to notify its preceptors of the taxbase in order for them (and the Council) to set their budgets for 2026/27.</p> <p><b>An ECIA has been completed for the Council's overall budget and business planning proposals and authorised in December 2025.</b></p>
<b>Completed By</b>	Lynsey Parkinson, Strategic Finance Business Partner – Budget Setting
<b>Authorised By</b>	Celia Prado-Teeling, Performance Team Leader
<b>Date of Assessment</b>	10 December 2025

## Section 2: Detail of proposal

<p><b>Context / Background</b></p> <p>Briefly summarise the background to the policy or proposed service change, including reasons for any changes from previous versions.</p>	<p>For each financial year and each category of dwellings in its area, the council must set an amount of council tax (section 30, Local Government Finance Act 1992). Section 31B of the Local Government Finance Act 1992 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 demand that the council calculates a tax base by 31 January 2026. This will be used for Council Tax setting purposes in February 2026.</p>
<p><b>Proposals</b></p> <p>Explain the detail of the proposals, including why this has been decided as the best course of action.</p>	<p>That the Executive agrees that, in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by Cherwell District Council as its Council Tax Base for the year 2026/27 shall be 60,654.5.</p> <p>There are no alternative options. The Council has to set a tax base in order to set its council tax for 2026/27.</p>
<p><b>Evidence / Intelligence</b></p> <p>List and explain any data, consultation outcomes, research findings, feedback</p>	<p>All implications have been reviewed by the responsible officer.</p>

<p>from service users and stakeholders etc, that supports your proposals and can help to inform the judgements you make about potential impact on different individuals, communities or groups and our ability to deliver our climate commitments.</p>	
<p><b>Alternatives considered / rejected</b></p> <p>Summarise any other approaches that have been considered in developing the policy or proposed service change, and the reasons why these were not adopted. This could include reasons why doing nothing is not an option.</p>	<p>There are no alternative options. The Council has to set a tax base in order to set its council tax for 2026/27.</p>

### Section 3: Impact Assessment - Protected Characteristics

Protected Characteristic	No Impact	Positive	Negative	Description of Impact	Any actions or mitigation to reduce negative impacts	Action owner* (*Job Title, Organisation)	Timescale and monitoring arrangements
Age	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		
Disability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		
Gender Reassignment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		
Marriage & Civil Partnership	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		
Pregnancy & Maternity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		
Race	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		
Sex	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		
Sexual Orientation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		
Religion or Belief	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		

### Section 3: Impact Assessment - Additional Community Impacts

Additional community impacts	No Impact	Positive	Negative	Description of impact	Any actions or mitigation to reduce negative impacts	Action owner (*Job Title, Organisation)	Timescale and monitoring arrangements
Rural communities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		
Armed Forces	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		
Carers	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		
Areas of deprivation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		

### Section 3: Impact Assessment - Additional Wider Impacts

<b>Additional Wider Impacts</b>	<b>No Impact</b>	<b>Positive</b>	<b>Negative</b>	<b>Description of Impact</b>	<b>Any actions or mitigation to reduce negative impacts</b>	<b>Action owner* (*Job Title, Organisation)</b>	<b>Timescale and monitoring arrangements</b>
<b>Other Council Services</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		
<b>Providers</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		
<b>Social Value <sup>1</sup></b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	N/A	N/A		

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<sup>1</sup> If the Public Services (Social Value) Act 2012 applies to this proposal, please summarise here how you have considered how the contract might improve the economic, social, and environmental well-being of the relevant area



## Section 4: Review

Where bias, negative impact or disadvantage is identified, the proposal and/or implementation can be adapted or changed; meaning there is a need for regular review. This review may also be needed to reflect additional data and evidence for a fuller assessment (proportionate to the decision in question). Please state the agreed review timescale for the identified impacts of the policy implementation or service change.

<b>Review Date</b>	10 December 2025
<b>Person Responsible for Review</b>	Celia Prado-Teeling, Performance Team Leader, 10 December 2025
<b>Authorised By</b>	Michael Furness, Assistant Director of Finance, 10 December 2025