Woodcote
PARISH COUNCIL

RESERVES POLICY

1. Introduction

Woodcote Parish Council is required to maintain adequate financial reserves to meet the needs of the Council. The purpose of this policy is to set out how the Council will determine and review the level of reserves.

Local Government Finance Act 1992 s32 & 43 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. However, there is no specified minimum level of reserves that an authority should hold, and it is the responsibility of the Responsible Financial Officer to advise the Council about the level of reserves and to ensure that there are procedures for their establishment and use.

2. Types of Reserves

Reserves can be categorised as general or earmarked.

Earmarked reserves can be held for several reasons:

- Renewals – to enable services to plan and finance an effective programme of vehicle, equipment and infrastructure replacement and planned property maintenance. These reserves are a mechanism to smooth expenditure so that a sensible replacement programme can be achieved without the need to vary budgets.
- Carry forward of underspend - some services commit expenditure to projects, but cannot spend the budget in year. Reserves are used as a mechanism to carry forward these resources.
- Insurance reserve – to enable the Council to meet the excesses of claims not covered by insurance.
- Other earmarked reserves may be set up from time to time to meet known or predicted liabilities.
- General Reserves are funds which do not have any restrictions as to their use. These reserves can be used to smooth the impact of uneven cash flows, offset the budget requirement if necessary or can be held in case of unexpected events or emergencies.

3. Earmarked Reserves

Earmarked reserves will be established on a “needs” basis, in line with anticipated requirements.

Any decision to set up a reserve must be made by the Council.

Expenditure from reserves can only be authorised by the Council.

Reserves should not be held to fund on-going expenditure. This would be unsustainable as, at some point, the reserves would be exhausted. To the extent that reserves are used to meet short term funding gaps, they must be replenished in the following year. However, earmarked reserves that have been used to meet a specific liability would not need to be replenished, having served the purpose for which they were originally established.

All Earmarked Reserves are recorded on a central schedule held by the Responsible Financial Officer which lists the various Earmarked Reserves and the purpose for which they are held.

Reviewing the Council's Financial Risk Assessment is part of the budgeting and year end accounting procedures and identifies planned and unplanned expenditure items and thereby indicates an appropriate level of Reserves.

4. General Reserves

The level of General Reserves is a matter of judgement and so this policy does not attempt to prescribe a blanket level. The primary means of building general reserves will be through an allocation from the annual budget. This will be in addition to any amounts needed to replenish reserves that have been consumed in the previous year.

Setting the level of General Reserves is one of several related decisions in the formulation of the medium term financial strategy and the annual budget. The Council must build and maintain sufficient working balances to cover the key risks it faces, as expressed in its financial risk assessment.

If in extreme circumstances General Reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the Council would be able to draw down from its earmarked reserves to provide short term resources.

Even at times when extreme pressure is put on the Council's finances the Council must keep a minimum balance sufficient to pay one month's salaries to staff in General Reserves at all times.

5. Opportunity Cost of Holding Reserves

In addition to allowing the Council to manage unforeseen financial pressures and plan for known or predicted liabilities, there is a benefit to holding reserves in terms of the interest earned on funds which are not utilised. This investment income is fed into the budget strategy.

However, there is an "opportunity cost" of holding funds in reserves, in that these funds cannot then be spent on anything else. As an example, if these funds were used to repay debt, the opportunity cost would equate to the saving on the payment of interest and the minimum revenue provision, offset by the loss of investment income on the funds. However, using reserves to pay off debt in this way would leave the Council with no funds to manage unexpected risks nor provide a mechanism to fund the planned expenditure for which the reserves were earmarked.

Given the opportunity costs of holding reserves, it is critical that reserves continue to be reviewed each year as part of the budget process to confirm that they are still required and that the level is still appropriate.

6. Current Level of Financial Reserves

The level of financial reserves held by the council will be agreed by the Parish Council during the discussions held regarding the setting of the budget for the next financial year.

The current level of operating reserves to be held by the Council is approximately 22% of the annual precepted figure, this fully covers approximately four months' expenditure of standard payments. This figure is currently £28822.93 for the financial year of 2024/2025. The Council agreed to the following predicted levels of reserves for the end of the current financial year, when the budget was reviewed in April 2024.

Earmarked Reserves	**End of Year**
EMR Operating Reserve	£ 28,822.93
EMR Land for Burial	£ 20,000.00
EMR 2nd Bus shelter	£ 10,000.00
EMR Climate Change measures	£ 10,000.00
EMR Capital for Projects	£ 38,791.81
EMR Sec 106 Projects	£ -
EMR Locality Grant NHP	£ 9,142.04
EMR V.Hall Capital expense	£ -
EMR Playgrnds capital expense	£ -
EMR Previous FY Obligations	
EMR Capital Expense - VH or Playground	£ 54,406.00
Total (NOT CIL)	**£ 171,162.78**
EMR CIL Funds	£ 231,352.77
Total	**£ 402,515.55**

7. Review

This document was approved for use at the meeting of the Parish Council on 05th June 2024 it shall be reviewed periodically, at least once per council term or if legislation dictates.

Signed: Dated: 05th June 2024

Cllr K Davies, Chair of the Council

Woodcote
PARISH COUNCIL

FINANCIAL RISK ASSESSMENT AND MANAGEMENT REGISTER
For the period 1st April 2024 – 31st March 2025

1 Income

Topic	Risk Identified	Risk Level LxI = Score	Management of Risk	Staff action	Internal Audit Checks (Every)
Precept	Not submitted	L2 x i8=16	Full PC Minute – RFO follow up	Diary	12 months
	Not paid by DC	L2 x i8=16	Check & Report To PC.	Diary	12 months
	Adequacy of precept	L8 x i8=64	Quarterly review of budget to actual	Diary	12 months
Grants – All	Claims procedure	L4 x i8=32	Clerk/RFO check quarterly	Diary	12 months
	Receipt of grant when due	L4 x i8=32	Check & Report to PC.	Diary	12 months
Investment Income	Receipt when due	L2 x i4=8	Check & Report to PC	Diary	12 months
	Investment Policy	L2 x i4=8	Review policy annually	Diary	12 months
	Surplus funds	L2 x i4=8	Review policy annually	Diary	12 months
Invoices:	Invoices not paid to terms	L6 x i8=48	Review relevant policies annually. Do not issue permits until invoices are paid in full.	Check bank regularly for receipts, chase outstanding invoices	Quarterly
VAT	~~Quarterly Return not submitted on time.~~ VAT 126 incorrectly ~~charged or~~ reclaimed, Council does not receive recovered VAT	L2 x i4=8	Breakdown of VAT is recorded in Scribe. ~~Returns submitted directly from Scribe via MTD~~. All receipts and payments are reviewed and approved at each monthly meeting of the Council	Month end bank reconciliation	Quarterly

2 Expenditure

Topic	Risk Identified	Risk Level LxI = Score	Management of Risk	Staff action	Internal Audit Checks (Every)
Salaries	Wrong salary paid	L4 x i8=32	Check to minutes	Member verify	12 months
	Wrong hours paid	L4 x i8=32	Check to timesheet/contract	Member verify	12 months
	Wrong rate of pay	L4 x i8=32	Check to contract	Member verify	12 months
	False employee	L2 x i4=8L	Check to PAYE Records & lists	Member verify	12 months
	Wrong deductions – NI	L4 x i8=32	Check to PAYE Calcs	Member verify	12 months
	Wrong deductions – Income tax	L4 x i8=32	Check to PAYE Calcs	Member verify	12 months
Direct Costs and overhead expenses	Goods not supplied to TC	L4 x i8=32	Order system	Approval check	12 months
	Invoice incorrectly calculated	L4 x i4=16	Check arithmetic	Approval check	12 months
	payment is excessive	L4x i8=32	Signatory initials approval	Member verify	6 months
	payment to wrong party	L2x i6=12	Signatory initials approval	Member verify	6 months
Cllrs Expenses or Allowances	Cllr overpaid	L2 x i2=4	Claim form & minute	RFO verify	6 months
	Income tax deduction	L2 x i4=8	Check to PAYE Records & lists	RFO verify	6 months
Fiscal Support	Power to pay	L4 x i8=32	Minute power	Member verify	12 months
	Agreement of Council to pay	L4 x i6=24	Minute	Member verify	12 months
	Conditions agreed	L2 x i6=12	Use reasonable condition	RFO check	12 months
	Cheque & voucher	L2 x i6=12	Signatory initials approval	Member verify	12 months
	Follow up verification	L4 x i8=32	RFO check and consider budget	RFO verify	12 months
Election Costs	Invoice at agreed rate	L2 x i4=8	RFO check and consider budget	RFO verify	Whenever
Insurance	Inadequate cover, lapsing of policy, invalid policy, increase in premiums	L4 x i8=32	Check policy schedule, monitor premiums and get quotes from other providers. Diarize renewal dates, RFO check and consider budget	Diary & RFO verify	Renewal or when any changes occur

3 Other

Topic	Risk Identified	Risk Level LxI = Score	Management of Risk	Staff action	Internal Audit Checks (Every)
Bank Error / Fraud.	Loss of Council money, Loss of reputation	L2 xi10=20	Fidelity Insurance Finance Committee see the original bank statements monthly,(not just downloads) all receipts and payments are signed off by two members after checking the invoice copy / timesheet/ work sheet	Member verify	Monthly
Asset mismanagement	Loss of community assets. Value incorrect for disposal of community assets	L4 xi10=40	Assets checked monthly, repairs carried out promptly subject to budget being approved by full Council. Any assets identified for disposal are subject to professional valuations from appropriate specialists and then put before the full Council for consideration followed by public consultation.	Delegation to Clerk to get the valuations. Full Council Verification	Whenever change occurs

Likelihood	10	20	40	60	80	100
	8	16	32	48	64	80
	6	12	24	36	48	60
	4	8	16	24	32	40
	2	4	8	12	16	20
		2	4	6	8	10
		Impact				

RISK
High
Medium
Low

4 Review of the policy.

This policy was approved for use by the Parish Council at its meeting on 05th June 2024 and will be reviewed annually.

Signed: Dated 05th June 2024

Cllr K Davies, Chair of the Council

Woodcote
PARISH COUNCIL

Appendix H

STATEMENT OF INTERNAL CONTROLS

For the period 1st April 2024 – 31st March 2025

1. Scope of the Responsibility

1.1. Woodcote Parish Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

1.2. In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

2. The Purpose of the System of Internal Control

2.1. The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

2.2. The system of internal control is in place at the Council from date of approval for the year ending 31st March 2025 and up to the date of approval of the annual report and accounts in accordance with proper practice.

3. The Internal Control Environment

3.1. The Council

3.1.1. The Council has appointed a Chairman who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful.

3.1.2. The Council reviews its obligations and objectives and approves budgets for the following year at either its November or December meeting. This meeting of the Council approves the level of precept for the following financial year.

3.1.3. The Council monitors progress against objectives, financial systems and procedures, budgetary control and carries out regular reviews of financial matters.

3.1.4. The full Council normally meets monthly and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the Clerk.

3.1.5. The Council carries out regular reviews of its internal controls, systems and procedures.

3.2. Clerk to the Council & Responsible Financial Officer

3.2.1. The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is the Council's Responsible Financial Officer and is responsible for administering the Council's finances. The Clerk is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and polices are adhered to.

3.3. Payments

3.3.1. All payments are reported to the Council for approval. Two members of the Council must authorise all payments.

3.4. Risk Assessments / Risk Management

3.4.1. The Council carries out regular risk assessment in repost of actions and regularly reviews its systems and controls.

3.5. Internal Audit

3.5.1. The Council has appointed an independent Internal Auditor for the year 2024/2025 who will report to the Council on the adequacy of its records, procedures, systems, internal controls and risk management. The effectiveness of the internal audit is reviewed annually.

3.6. External Audit

3.6.1. The Council has been appointed the External Auditor Moore until further notice. Following completion of the External Audit the annual Certificate of Audit is provided, which is presented to the Council.

3.7. Internal Controls Checklist

3.7.1. The Council uses the attached Internal Controls Check List to monitor the application of the internal controls throughout the year (Appendix 1).

3.7.2. The Internal Controls Councillor (ICC) is selected randomly from the pool of Councillors each quarter, no Councillor may complete the check more than once per year. The ICC for the quarter carries out the checks included on this checklist and the Council receives a report from the ICC at the following main meeting.

4. Review of Effectiveness

4.1. Woodcote Parish Council has responsibility for conducting an annual review of the effectiveness of its system of internal controls. The review of the effectiveness of the system of internal controls is monitored and informed by:

4.1.1. the Clerk to the Council/Responsible Financial Officer

4.1.2. the work of the Independent Internal Auditor

4.1.3. the External Auditors through the Annual Return and their annual letter

4.1.4. the number of significant issues that are raised during the year.

5. Review of the Statement

This statement was accepted by the Parish Council at its meeting on 05th June 2024 and will be reviewed annually.

Signed: Dated: 05th June 2024

Cllr K Davies; Chair of the Council

Appendix 1

Woodcote
PARISH COUNCIL

Internal Controls Checklist

Internal Controls Method	ICC Initials & Date			
	Q1	Q2	Q3	Q4
Accounting records: • All credits and payments are inputted into the accounting software immediately. • All transactions are shown to be cross referenced against bank statements. • Receipts are issued where required/requested. ***Method:*** *randomly selected invoices to be cross referenced against Financial Report, Day Book and Bank Statements. Review any outstanding invoices.*				
Payments: • All invoices for payment are printed and filed, invoices are attached to each Scribe entry. • All payments are listed in the Financial Report and approved at each meeting of the full Council. • The Financial Report is included in the meeting minutes. ***Method:*** *randomly selected invoices to be cross referenced with the relevant meeting minutes to confirm Council approval, and verify included in Scribe.*				
Cheques: • All cheque stubs are signed by two Councillors • Cheque numbers are included on the invoice and the Financial Report. ***Method:*** *cross reference random cheque payments with invoices and the relevant meeting minutes to confirm Council approval.*				
VAT: • The accounting software separates VAT amounts for relevant invoices. • VAT is reclaimed quarterly. ***Method:*** *check the Day Book for invoices that include VAT.*				
BANK RECONCILLIATION: • The cashbook is checked against the monthly bank statements. • The account balance is included on the Financial Report. • All unpresented cheques are listed in the Financial Report. ***Method:*** *check that all Bank Statements have been cross referenced with transactions in the Day Book and that the account balance values are the same.*				

Appendix I

Woodcote
PARISH COUNCIL

REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT

For the period 1st April 2024 – 31st March 2025

Expected Standard	Evidence of Achievement	Areas for Development
1. Scope of internal audit	Terms of reference were approved by full council on during FY 2023-2024 Scope of audit work takes into account risk management processes and wider internal control. Terms of reference define audit responsibilities in relation to fraud.	Standing Orders and Governance Documents are formally reviewed throughout the year, with Standing Orders Approved as suitable for use at the Annual Council Meeting. Audit responsibilities are reviewed annually and address concerns of ways to protect against fraud.
2. Independence	Internal Auditor has direct access to those charged with governance (see Financial Regulations). Reports are made in their own name to council. Auditor does not have any other role within the council.	Confirmed.
3. Competence	No evidence that internal audit work has not been carried out ethically, with integrity and objectivity.	Confirmed.
4. Relationships	Responsible officers (Clerk, RFO etc) are consulted on the internal audit plan and on the scope of each audit, (evidence is on audit files). Responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters. The responsibilities of council members are understood; training of members is carried out as necessary.	Confirmed, though training is determined as it is locally available, based on need. Clerk, and all Councillors are provided information about all opportunities for training, and to support this effort, funds are budgeted each year.
5. Audit planning and reporting	The audit plan properly takes account of corporate risk. The plan has been approved by the council. Internal Auditor has reported in accordance with the plan.	Confirmed. For the audit plan, see Financial Regulations. Internal audit report received by the council on 05th June 2024 was in accordance with the audit requirements.

Characteristics of ‘Effectiveness’	Evidence of Achievement	Areas for Development
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council’s governance assurance needs.	Confirmed, and reviewed each year.
Understanding the whole organisation, its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance in relation to the council’s annual governance statement.	Confirmed, and reviewed each year.
Be seen as a catalyst for change	Supportive role of audit for corporate developments such as corporate governance review, risk management and ethics.	Confirmed. Internal audit and Financial Risk Assessment drives procedural changes for continuous improvement.
Add value and assist the organisation in achieving its objectives	Demonstrated through positive management responses to recommendations and follow up action where called for.	Confirmed. There is a history and ethos in the Council to address any internal concerns and recommendations as they arise.
Be forward looking	When identifying risks and in formulating the annual audit plan, changes on national agenda are considered. Internal audit maintains awareness of new developments in the services, risk management and corporate governance.	Confirmed. This is addressed as changes are notified and is considered in each annual review.
Be challenging	Internal audit focuses on risks and encourages members to develop their own responses to risks, rather than solely relying on audit recommendations. The aim of this is to encourage greater ownership of the control environment.	Confirmed.
Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. Internal Auditor understands the body and the legal and corporate framework in which it operates.	Confirmed.
Note: Review of effectiveness of internal audit must be reviewed and adopted by council annually during the financial year and before 31 March.		

Review of the policy.

This policy was accepted by the Parish Council at its meeting on 05th June 2024 and will be reviewed annually.

Signed: Cllr K Davies, Chair of the Council

Appendix J

Title	Finance 2024-2025
Author	Clerk to the Council
Meeting	Woodcote Parish Council Meeting – 05th June 2024

11.1. Subject to whether the Village Hall trustees accept the maintenance grant for the financial year, approve to pay outstanding VH Maintenance Invoices.

The Council approved at the May 2024 meeting to award the Village Hall Trustees, £15k plus £6k for maintenance and a maintenance manager for the FY 2024-2025. At the time of writing this agenda the Village Hall trustees had not made a formal decision as to whether to accept the monies.

There are outstanding Village Maintenance invoices, and may be more prior to the trustees accepting the grant(s).

To approve process regarding these invoices, until such time as the Trustees accept the grant.

11.2. To approve payments to be paid by standing order for the financial year.

Subject to item 11.1 above approve the following standing orders for the coming financial year.

Refund £6 per month, to L White for Giff Gaff mobile phone services, Giff Gaff Invoice and payments to be entered in to Scribe each month.

Pay the (remaining) Maintenance Grant and the Maintenance Manager Grant to the Village Trustees in 10 equal payments throughout the rest of the year.

11.3. To approve the finalised payments list for May and payments list for June 2024.

MAY 2024

To be inserted after 31st May

JUNE 2024

To be inserted prior to meeting

11.4. To note receipts for May 2024

To be inserted after 31st May

11.5. To note the reconciled bank balances to 31st May 2024

To be inserted after 31st May

11.6. To approve receiving CIL during the current financial year.

Each year the Council must approve receiving the Parish portion of CIL payments. Review of the minutes shows this has not been completed for the current financial year. Recommend: Approve to received CIL for the FY 2024-2025.

Woodcote
PARISH COUNCIL

Appendix K

DATA PROTECTION POLICY

1. Purpose

The Woodcote Parish Council is committed to being transparent about how it collects and uses the personal data of staff, and to meeting our data protection obligations. This policy sets out the council's commitment to data protection, and your rights and obligations in relation to personal data in line with the General Data Protection Regulation (GDPR) and the Data Protection Act 2018 (DPA).

This policy applies to the personal data of current and former job applicants, employees, workers, contractors, and former employees, referred to as HR-related personal data. This policy does not apply to the personal data relating to members of the public or other personal data processed for council business.

The council has appointed the Clerk to the Council as the person with responsibility for data protection compliance within the council. Questions about this policy, or requests for further information, should be directed to them.

2. Definitions

"Personal data" is any information that relates to a living person who can be identified from that data (a 'data subject') on its own, or when taken together with other information. It includes both automated personal data and manual filing systems where personal data are accessible according to specific criteria. It does not include anonymised data.

"Processing" is any use that is made of data, including collecting, recording, organising, consulting, storing, amending, disclosing or destroying it.

"Special categories of personal data" means information about an individual's racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, health, sex life or sexual orientation and genetic or biometric data as well as criminal convictions and offences.

"Criminal records data" means information about an individual's criminal convictions and offences, and information relating to criminal allegations and proceedings.

3. Data Protection Principles

The council processes HR-related personal data in accordance with the following data protection principles the council:

- processes personal data lawfully, fairly and in a transparent manner
- collects personal data only for specified, explicit and legitimate purposes
- processes personal data only where it is adequate, relevant and limited to what is necessary for the purposes of processing

- keeps accurate personal data and takes all reasonable steps to ensure that inaccurate personal data is rectified or deleted without delay
- keeps personal data only for the period necessary for processing
- adopts appropriate measures to make sure that personal data is secure, and protected against unauthorised or unlawful processing, and accidental loss, destruction or damage

The council will tell you of the personal data it processes, the reasons for processing your personal data, how we use such data, how long we retain the data, and the legal basis for processing in our privacy notices.

The council will not use your personal data for an unrelated purpose without telling you about it and the legal basis that we intend to rely on for processing it. The council will not process your personal data if it does not have a legal basis for processing.

The council keeps a record of our processing activities in respect of HR-related personal data in accordance with the requirements of the General Data Protection Regulation (GDPR).

4. Processing

Personal Data

The council will process your personal data (that is not classed as special categories of personal data) for one or more of the following reasons:

- it is necessary for the performance of a contract, e.g., your contract of employment (or services); and/or
- it is necessary to comply with any legal obligation; and/or
- it is necessary for the council's legitimate interests (or for the legitimate interests of a third party), unless there is a good reason to protect your personal data which overrides those legitimate interests; and/or
- it is necessary to protect the vital interests of a data subject or another person; and/or
- it is necessary for the performance if a task carried out in the public interest or in the exercise of official authority vested in the controller.

If the council processes your personal data (excluding special categories of personal data) in line with one of the above bases, it does not require your consent. Otherwise, the council is required to gain your consent to process your personal data. If the council asks for your consent to process personal data, then we will explain the reason for the request. You do not need to consent or can withdraw consent later.

The council will not use your personal data for an unrelated purpose without telling you about it and the legal basis that we intend to rely on for processing it.

Personal data gathered during the employment is held in your personnel file in hard copy and electronic format on HR and IT systems and servers. The periods for which the council holds your HR-related personal data are contained in our privacy notices to individuals.

Sometimes the council will share your personal data with contractors and agents to carry out our obligations under a contract with the individual or for our legitimate interests. We require those individuals or companies to keep your personal data confidential and secure and to protect it in accordance with Data Protection law and our policies. They are only permitted to process that data for the lawful purpose for which it has been shared and in accordance with our instructions.

The council will update HR-related personal data promptly if you advise that your information has changed or is inaccurate. You may be required to provide documentary evidence in some circumstances.

The council keeps a record of our processing activities in respect of HR-related personal data in accordance with the requirements of the General Data Protection Regulation (GDPR).

Special Categories of Data

The council will only process special categories of your personal data (see above) on the following basis in accordance with legislation:

- where it is necessary for carrying out rights and obligations under employment law or a collective agreement;
- where it is necessary to protect your vital interests or those of another person where you are physically or legally incapable of giving consent;
- where you have made the data public;
- where it is necessary for the establishment, exercise or defence of legal claims;
- where it is necessary for the purposes of occupational medicine or for the assessment of your working capacity;
- where it is carried out by a not-for-profit body with a political, philosophical, religious or trade union aim provided the processing relates to only members or former members provided there is no disclosure to a third party without consent;
- where it is necessary for reasons for substantial public interest on the basis of law which is proportionate to the aim pursued and which contains appropriate safeguards;
- where is it necessary for reasons of public interest in the area of public health; and
- where is it necessary for archiving purposes in the public interest or scientific and historical research purposes.

If the council processes special categories of your personal data in line with one of the above bases, it does not require your consent. In other cases, the council is required to gain your consent to process your special categories of personal data. If the council asks for your consent to process a special category of personal data, then we will explain the reason for the request. You do not have to consent or can withdraw consent later.

5. Individual Rights

As a data subject, you have a number of rights in relation to your personal data.

Subject access requests

You have the right to make a subject access request. If you make a subject access request, the council will tell you:

- whether or not your data is processed and if so why, the categories of personal data concerned and the source of the data if it is not collected from yourself;
- to whom your data is or may be disclosed, including to recipients located outside the European Economic Area (EEA) and the safeguards that apply to such transfers;
- for how long your personal data is stored (or how that period is decided);
- your rights to rectification or erasure of data, or to restrict or object to processing;
- your right to complain to the Information Commissioner if you think the council has failed to comply with your data protection rights; and
- whether or not the council carries out automated decision-making and the logic involved in any such decision-making.

The council will also provide you with a copy of your personal data undergoing processing. This will normally be in electronic form if you have made a request electronically, unless you agree otherwise.

If you want additional copies, the council may charge a fee, which will be based on the administrative cost to the council of providing the additional copies.

To make a subject access request, you should send the request to the Clerk or Chairman of the Council. In some cases, the council may need to ask for proof of identification before the request can be processed. The council will inform you if we need to verify your identity and the documents we require.

The council will normally respond to a request within a period of one month from the date it is received. Where the council processes large amounts of your data, this may not be possible within one month. The council will write to you within one month of receiving the original request to tell you if this is the case.

If a subject access request is manifestly unfounded or excessive, the council is not obliged to comply with it. Alternatively, the council can agree to respond but will charge a fee, which will be based on the administrative cost of responding to the request. A subject access request is likely to be manifestly unfounded or excessive where it repeats a request to which the council has already responded. If you submit a request that is unfounded or excessive, the council will notify you that this is the case and whether or not we will respond to it.

Other rights

You have a number of other rights in relation to your personal data. You can require the council to:

- rectify inaccurate data;
- stop processing or erase data that is no longer necessary for the purposes of processing;
- stop processing or erase data if your interests override the council's legitimate grounds for processing data (where the council relies on our legitimate interests as a reason for processing data);
- stop processing or erase data if processing is unlawful; and
- stop processing data for a period if data is inaccurate or if there is a dispute about whether or not your interests override the council's legitimate grounds for processing data.
- complain to the Information Commissioner. You can do this by contacting the Information Commissioner's Office directly. Full contact details including a helpline number can be found on the Information Commissioner's Office website (www.ico.org.uk).

To ask the council to take any of these steps, you should send the request to the Clerk or Chairman of the Council.

6. Data Security

The council takes the security of HR-related personal data seriously. The council has internal policies and controls in place to protect personal data against loss, accidental destruction, misuse or disclosure, and to ensure that data is not accessed, except by employees in the proper performance of their duties.

Where the council engages third parties to process personal data on our behalf, such parties do so on the basis of written instructions, are under a duty of confidentiality and are obliged to implement appropriate technical and organisational measures to ensure the security of data.

Impact assessments

Some of the processing that the council carries out may result in risks to privacy (such as monitoring of public areas via CCTV). Where processing would result in a high risk to your rights and freedoms, the council will carry out a data protection impact assessment (DPIA) to determine the necessity and proportionality of processing. This will include considering the purposes for which the activity is carried out, the risks for yourself and the measures that can be put in place to mitigate those risks.

Data breaches

The council have robust measures in place to minimise and prevent data breaches from taking place. Should a breach of personal data occur the council must take notes and keep evidence of that breach.

If you are aware of a data breach you must contact the Clerk or Chairman of the Council immediately and keep any evidence, you have in relation to the breach.

If the council discovers that there has been a breach of HR-related personal data that poses a risk to the rights and freedoms of yourself, we will report it to the Information Commissioner within 72 hours of discovery. The council will record all data breaches regardless of their effect.

If the breach is likely to result in a high risk to the rights and freedoms of individuals, we will tell you that there has been a breach and provide you with information about its likely consequences and the mitigation measures we have taken.

International data transfers

The council will not transfer HR-related personal data to countries outside the EEA.

Individual responsibilities

You are responsible for helping the council keep your personal data up to date. You should let the council know if data provided to the council changes, for example if you move to a new house or change your bank details.

Everyone who works for, or on behalf of, the council has some responsibility for ensuring data is collected, stored and handled appropriately, in line with the council's policies.

You may have access to the personal data of other individuals and of members of the public in the course of your work with the council. Where this is the case, the council relies on you to help meet our data protection obligations to staff and members of the public. Individuals who have access to personal data are required:

- to access only data that you have authority to access and only for authorised purposes;
- not to disclose data except to individuals (whether inside or outside the council) who have appropriate authorisation;
- to keep data secure (for example by complying with rules on access to premises, computer access, including password protection, locking computer screens when

away from desk, and secure file storage and destruction including locking drawers and cabinets, not leaving documents on desk whilst unattended);

- not to remove personal data, or devices containing or that can be used to access personal data, from the council's premises without prior authorisation and without adopting appropriate security measures (such as encryption or password protection) to secure the data and the device; and
- not to store personal data on local drives or on personal devices that are used for work purposes.
- to never transfer personal data outside the European Economic Area except in compliance with the law and with express authorisation from the Clerk or Chair of the Council
- to ask for help from the council's data protection lead if unsure about data protection or if you notice a potential breach or any areas of data protection or security that can be improved upon.

Failing to observe these requirements may amount to a disciplinary offence, which will be dealt with under the council's disciplinary procedure. Significant or deliberate breaches of this policy, such as accessing personal data without authorisation or a legitimate reason to do so or concealing or destroying personal data as part of a subject access request, may constitute gross misconduct and could lead to dismissal without notice.

7. Review

The Data Protection Policy was approved for use at the meeting of the Parish Council on 05th June 2024, this is a non-contractual policy and procedure which will be reviewed from time to time.

Signed: Dated: 05th June 2024

Cllr K Davies, Chair of the Council

Woodcote
PARISH COUNCIL

BIODIVERSITY DUTY POLICY

1. Background

In accordance with the duty imposed on town and parish councils by Section 40 of the Natural Environment and Rural Communities Act 2006, updated by Section 102 of the Environment Act 2021, Woodcote Parish Council (hereinafter referred to as the Council) which has any functions exercisable in relation to England must from time to time consider what action the authority can properly take, consistently with the proper exercise of its functions, to further the general biodiversity objective.

This duty also means that town and parish councils can spend funds in conserving biodiversity..

2. Definition

According to Defra (Biodiversity 2020), biodiversity is the variety of all life on Earth. It includes all species of animals and plants – everything that is alive on our planet.

Biodiversity is important for its own sake and has its own intrinsic value. A number of studies have shown this value also goes further. Biodiversity is the building block of our 'ecosystems' that in turn provide us with a wide range of goods and services that support our economic and social wellbeing. These include essentials such as food, fresh water and clean air, but also less obvious services such as protection from natural disasters, regulation of our climate, and purification of our water or pollination of our crops. Biodiversity also provides important cultural services, enriching our lives.

3. Aims and Objectives

The object of this policy is to work towards conserving and enhancing the biodiversity of the Council's area.

The Full Council and any committees of the Council will consider sustainability, environmental impact and biodiversity when making decisions and will develop and implement policies and strategies as required.

In particular, the Council will aim to improve the biodiversity of the area in the following ways:

- consider the potential impact on biodiversity represented by planning applications.
- manage its land and property using environmentally friendly practices that will promote
- biodiversity.
- support local businesses and council operations in the adoption of low impact / nature

- positive practices.
- encourage and support other organisations within the parish / town to manage their areas
- of responsibility with biodiversity in mind.
- support residents and local organisation activities to enhance and promote biodiversity.

4. Actions

Planning Applications

The Council will:

- when commenting on planning applications, support site and building design that benefits biodiversity through the conservation and integration of existing habitats or provision of new habitats.
- support protection of sensitive habitats from development and will consider whether the development would mean the loss of important habitats for wildlife in respect of all applications.
- consider what each proposed development might make in terms of biodiversity net gain.
- include policies in support of biodiversity within the neighbourhood plan. Processing

Land and Property Management

The Council will:

- carry out a biodiversity audit of its landholdings.
- consider the conservation and promotion of local biodiversity with regard to the management of its open spaces. This will include adopting beneficial practices with regarding to cutting and removal of vegetation, application of chemicals and timing of maintenance work, paying attention to the Government's regulations for plant protection products.
- take special care in the specification of grounds maintenance contracts to ensure that the work, whilst reaching acceptable standards, does not harm the natural environment.
- source sustainable materials when procuring supplies for the Council's use
- consider biiodiversity issues and the implementation of changes when managing its buildings.

Local Community

The Council will:

- raise public awareness of biodiversity issues, including through its website and newsletters.

- engage with local businesses and residents regarding biodiversity in the community and how members of the community can assist and make a difference.
- where feasible, involve the community in biodiversity projects on its land including for example tree planting, wildflower meadows, birdbox making.

Partners

The Council will work in partnership with other organisations to protect, promote and enhance biodiversity within the council area.

It will review any local nature recovery strategies, species conservation strategies, or protected site strategies in respect of local Sites of Special Scientific Interest (SSSIs) and consider how it may become more involved in implementing the strategies' recommendations.

5. Review

The Biodiversity Duty Policy was approved for use at the meeting of the Parish Council on 05th June 2024, a summary of how the policy has been implemented will be published annually, with reference to the original biodiversity audit to show progress.

Signed: Dated: 05th June 2024

Cllr K Davies, Chair of the Council

Appendix 1 ACTION PLAN follows.

Woodcote
PARISH COUNCIL

APPENDIX 1 – BIODIVERSITY ACTION PLAN

SITE / OBJECTIVE	ACTION	OUTCOME	TARGET (Years)	REPORTING / PUBLICITY
Whole council area	Raise local awareness of biodiversity.	Gain local support for action.	Ongoing	Correspondent, social media, website
Protect and support biodiversity	Encourage suitable planting to support biodiversity.	Connect & diversify habitats to meet the needs of a variety of wildlife species	Ongoing	Mapping
Recreation ground	Sympathetically maintain hedging. Leave some areas unmown. Only use environment friendly pesticides where absolutely necessary and only in ideal weather conditions	Food sources and cover Encourages insects. Sustain and enhance natural habitats.	Ongoing	
Common / other open spaces	Adopt a management plan. Encourage residents to remove litter and pick up after their dogs. Work with the county council on verge management, favouring biodiversity but noting which areas may need cutting for highway safety. Encourage residents to adopt areas to look after, making it clear make it clear what is	Sustain and enhance natural habitats. Protecting habitats Protecting/enhancing habitats Regular attention		

	expected e.g. peat free compost and no chemicals.			
The Built Landscape	Ensure that planning consultations are considered against the requirements of the Neighbourhood Plan Encourage hedgehog/small animal highways with permeable boundaries	Protecting/enhancing habitats Extending habitats.	Ongoing	
Increase community awareness of biodiversity	Ask residents for their views on what they would like to be done to conserve biodiversity within the parish. Raise awareness of the importance of gardens as habitats for wildlife, with possible actions highlighted in the parish magazine. Create a page on the parish council website for photographs / information / links Encourage local farmers to contribute. Provide seed bombs / bulbs etc. for residents' use. Discourage floodlighting.	Engagement/ownership of biodiversity Promote biodiversity. Promote biodiversity. Promote biodiversity. E Extending habitats. Protect nocturnal animals.	Ongoing	Neighbourhood plan consultation

Support Community Projects	Support hedge/tree planting in any appropriate areas. Work in partnership with the school to develop young people's awareness of the environment around them. Consider events and offer volunteering opportunities to support biodiversity, working with local organisations.	Extending habitats. Promote biodiversity. Promote biodiversity.		