Horndean Parish Council

HORNDEAN PARISH COUNCIL

FINANCE & GP MEETING : 3rd September 2018

SUBJECT OF REPORT: Quarter 1 Management Accounts (Apr-Jun 2018)

Income & Expenditure (4 page spreadsheet attached)

The year to date position at the end of June 2018 showed a favourable variance, after adjusting for earmarked reserve movements of £10.4k.
The main components of this underspend are as follows:

i) Staff Salaries: £2.8k due to one of the countryside team outside of the pension plus an additional day in the admin budget not routinely used.
ii) Hall Hire, income banked in excess of the target: £2.4k
iii) Staff Training: £1.0k
iv) Countryside Sites: £1.2k

There are no other favourable or unfavourable variances in excess of £500 at this stage

We have received £7,567 from East Hampshire District Council for Quarter 1 Community Infrastructure Levy. I have transferred this to an Earmarked Reserve.
It consists of the following balances:

Payee	Description	£££	Reference
East Hampshire District Council	187 London Road PO8 0HJ	£1,815.00	27253/006
East Hampshire District Council	Premier Inn PO8 0DT	£5,752.47	55812/001
	TOTAL	**£7,567.47**	

We have also received £4,000 from Barrets (via Glanvilles) as a one off payment for future maintenance for Wagtail Road.

Balance Sheet (spreadsheet attached)

Current Assets

As at 30th June Current Assets totalled £538.8k
Cash balances, including Petty Cash, totalled £515.9k
Debtors stood at £22.8k consisting of £9.0 from East Hampshire DC (Developer's Contribution), £7.1k VAT reclaim from HMRC (Quarter 1 claim already submitted) and £4.7k unpaid hall hire invoices

Liabilities

As at 30th June 2018 Current Liabilities totalled £10.4k.
This comprised of accruals (supplier invoices outstanding) of £8.3k
Hall Income deposits received that are due for return of £1.4k.
Hall Income received for bookings after the end of this accounting periods (June 30th) of £0.6k

Earmarked Reserves

As at June 30th 2018 Earmarked Reserves stood at £264.3k and General Reserves a further £264.2k giving total funds available of £528.5k.
A new Earmarked Reserve of £10k will be created from General Reserves for expenditure incurred on the Land East of Horndean (LEOH) Project.

EARMARKED RESERVES 2018-2019	Apr-18	May-18	Jun-18
Current Year Fund	144,134	121,313	88,186
General Funds	178,886	178,886	175,995
TOTAL OF GENERAL RESERVES	**323,020**	**300,199**	**264,181**
IT Equipment	4,500	4,500	4,500
Vehicle Replacement	15,000	15,000	15,000
Napier Hall Improvements	21,699	21,699	21,699
The Granary	6,000	6,000	6,000
Lith Avenue re-surfacing	7,000	7,000	3,838
Jubilee Hall Extension fund	176,209	176,209	174,694
Equipment replacement fund	5,000	5,000	5,000
Legal Costs	10,000	10,000	10,000
Election	6,000	6,000	6,000
Fencing	5,000	5,000	5,000
Tree Maintenance	4,000	4,000	4,000
LychGate Repairs	1,000	1,000	1,000
Community Infrastructure Levy	0	0	7,567
TOTAL OF EARMARKED FUNDS	**261,408**	**261,408**	**264,298**
GRAND TOTAL	**584,428**	**561,607**	**528,479**

Update

Due to the postponement of the F&GP meeting from 30th July 2018, as at the time of this rescheduled meeting, the July accounts have now been closed.
The year to date position at the end of July 2018 showed a favourable variance, after adjusting for earmarked reserve movements of £18.8k.
The Quarter 2 accounts covering the period April to September 2018 will be tabled at the F&GP meeting on the 4th November 2018.

Report Prepared by Simon Ritson, Responsible Finance Officer

INCOME AND EXPENDITURE TO JUNE 2018		Current Month (Jun)			Year to Date (Apr-Jun)			Annual	Funds	To/From	
		Actual	Budget	Variance	Actual	Budget	Variance	Budget	Available	EMRs	Notes
201	**Central Costs - Finance & General Purposes**										
1000	Precept	0	0	0	183,084	183,084	0	366,168			
1049	CIL Neighbourhood Grant	7,567	0	-7,567	7,567	0	-7,567	0		7,567	Q1 Community Infrastucture Levy (see separate report)
1060	Information Officer	0	0	0	0	0	0	3,404			
1090	Interest Received	142	125	-17	429	375	-54	1,500			
1100	Recycling Income	0	0	0	94	0	-94	0			
	TOTAL INCOME	**7,709**	**125**	**-7,584**	**191,174**	**183,459**	**-7,715**	**371,072**		**7,567**	
2000	Admin Salaries	10,938	10,898	-40	32,183	32,694	511	130,781	98,598		Additional admin day in the budget that is not routinely used
2050	Staff Travel & Expenses	334	450	116	1,086	1,350	264	5,400	4,314		
2060	Staff Training	188	200	12	188	600	412	2,400	2,212		
2070	Medical / Health & Safety Exp.	0	50	50	0	150	150	600	600		
2920	Recruitment	548	600	52	548	600	52	1,000	452		
3052	Janitorial Supplies	65	20	-45	197	60	-137	240	43		
4011	IT Support	50	200	150	125	600	475	2,400	2,275		
4022	Postage	3	25	22	5	75	70	300	295		
4024	Printing	136	141	5	391	423	32	1,688	1,297		
4026	Stationery	47	100	53	502	300	-202	1,200	698		
4029	Subscriptions	17	17	0	2,850	2,867	17	4,300	1,450		
4030	Audit	0	0	0	0	0	0	2,140	2,140		
4035	Professional Fees	612	300	-312	612	900	288	3,600	2,988		
4040	Insurance	0	0	0	0	0	0	8,800	8,800		
4062	Public Events	258	50	-208	294	150	-144	6,500	6,206		
4072	Members Expenses & Training	0	60	60	109	160	51	700	591		
4075	Superannuation fund supplement	650	650	0	1,950	1,950	0	7,800	5,850		
4078	Office Equipment	0	100	100	0	300	300	1,200	1,200		
4080	Bank Fees	7	0	-7	20	0	-20	0	-20		
	TOTAL EXPENDITURE	**13,853**	**13,861**	**8**	**41,060**	**43,179**	**2,119**	**181,049**	**139,989**	**0**	
	NET EXPENDITURE OVER INCOME	**-6,144**	**-13,736**	**-7,592**	**150,114**	**140,280**	**-9,834**	**190,023**			
222	**S137 Grants**										
5010	Sundry Grants (Internal Grant)	3,952	4,000	48	3,952	4,000	48	7,000	3,048		
	TOTAL EXPENDITURE	**3,952**	**4,000**	**48**	**3,952**	**4,000**	**48**	**7,000**	**3,048**		
	NET EXPENDITURE OVER INCOME	**3,952**	**4,000**	**48**	**3,952**	**4,000**	**48**	**7,000**			

INCOME AND EXPENDITURE TO JUNE 2018		Current Month (Jun)			Year to Date (Apr-Jun)			Annual	Funds	To/From	
		Actual	Budget	Variance	Actual	Budget	Variance	Budget	Available	EMRs	Notes
301	**Napier Hall**										
1075	Halls Income	2,215	2,025	-190	6,938	6,075	-863	24,300			
	TOTAL INCOME	**2,215**	**2,025**	**-190**	**6,938**	**6,075**	**-863**	**24,300**			
3001	Rates	0	0	0	2,784	2,757	-27	2,757	-27		
3002	Utilities	-25	234	259	227	702	475	2,810	2,583		
3008	Licensing	0	0	0	0	0	0	571	571		
3009	Repairs and Maintenance	537	300	-237	1,313	900	-413	3,500	2,187		
3052	Janitorial Supplies	0	4	4	0	12	12	50	50		
3055	Caretaker Salaries	682	758	76	2,054	2,274	220	9,101	7,047		
3060	Telephones	42	28	-14	135	85	-50	342	207		
	TOTAL EXPENDITURE	**1,236**	**1,324**	**88**	**6,513**	**6,730**	**217**	**19,131**	**12,618**	**0**	
	NET EXPENDITURE OVER INCOME	**979**	**701**	**-278**	**425**	**-655**	**-1,080**	**5,169**			
305	**Jubilee Hall**										
1075	Halls Income	2,105	1,850	-255	7,105	5,550	-1,555	22,200			
	TOTAL INCOME	**2,105**	**1,850**	**-255**	**7,105**	**5,550**	**-1,555**	**22,200**			
3001	Rates	0	0	0	1,680	1,664	-16	1,664	-16		
3002	Utilities	322	222	-100	628	666	38	2,665	2,037		
3008	Licensing	0	0	0	0	0	0	171	171		
3009	Repairs and Maintenance	178	333	155	512	999	487	4,000	3,488		
3052	Janitorial Supplies	0	8	8	44	24	-20	100	56		
3055	Caretaker Salaries	1,067	1,025	-42	2,809	3,075	266	12,306	9,497		
3056	Security	0	0	0	88	90	2	620	532		
3060	Telephones	44	47	3	191	141	-50	564	373		
4035	Professional Fees	1,515	0	-1,515	1,515	0	-1,515	0	-1,515	1,515	Jubilee Hall Extension - see EMR's at foot of page
	TOTAL EXPENDITURE	**3,126**	**1,635**	**-1,491**	**7,467**	**6,659**	**-808**	**22,090**	**14,623**	**1,515**	
	NET EXPENDITURE OVER INCOME	**-1,021**	**215**	**1,236**	**-362**	**-1,109**	**-747**	**110**			
310	**Tyfield House**										
3001	Rates	0	0	0	4,272	4,230	-42	4,230	-42		
3002	Utilities	189	154	-35	602	462	-140	1,855	1,253		
3009	Repairs and Maintenance	20	100	80	40	300	260	1,200	1,160		
3012	Rent	3,702	3,702	0	7,403	7,403	0	14,806	7,403		
3020	Cleaning Salaries	64	59	-5	160	177	17	705	545		
3052	Janitorial Supplies	1	16	15	35	49	14	200	165		
3056	Security	545	500	-45	596	550	-46	900	304		
3060	Telephones	139	158	19	504	475	-29	1,902	1,398		
	TOTAL EXPENDITURE	**4,660**	**4,689**	**29**	**13,612**	**13,646**	**34**	**25,798**	**12,186**		
	NET EXPENDITURE OVER INCOME	**4,660**	**4,689**	**29**	**13,612**	**13,646**	**34**	**25,798**			
315	**Lucky Lite**										
3001	Rates	0	0	0	2,592	2,511	-81	2,511	-81		
3002	Utilities	0	34	34	0	100	100	400	400		
3009	Repairs and Maintenance	0	42	42	0	126	126	500	500		
3012	Rent	520	520	0	1,560	1,560	0	6,240	4,680		
	TOTAL EXPENDITURE	**520**	**596**	**76**	**4,152**	**4,297**	**145**	**9,651**	**5,499**		
	NET EXPENDITURE OVER INCOME	**520**	**596**	**76**	**4,152**	**4,297**	**145**	**9,651**			

INCOME AND EXPENDITURE TO JUNE 2018		Current Month (Jun)			Year to Date (Apr-Jun)			Annual	Funds	To/From	
		Actual	Budget	Variance	Actual	Budget	Variance	Budget	Available	EMRs	Notes
407	**Countryside Sites**										
1005	HLS Payments	0	0	0	0	0	0	7,863			
1030	Rural Payments Scheme	0	0	0	0	0	0	3,116			
1035	Catherington Down	0	0	0	0	0	0	750			
	TOTAL INCOME	**0**	**0**	**0**	**0**	**0**	**0**	**11,729**			
6010	Catherington Down	0	0	0	14	0	-14	0	-14		
6110	Parsonage Field	0	0	0	28	0	-28	0	-28		
6150	Yoells Copse	0	0	0	195	0	-195	0	-195		
6160	Other Sites	0	500	500	47	1,500	1,453	6,000	5,953		
	TOTAL EXPENDITURE	**0**	**500**	**500**	**284**	**1,500**	**1,216**	**6,000**	**5,716**		
	NET EXPENDITURE OVER INCOME	**0**	**-500**	**-500**	**-284**	**-1,500**	**-1,216**	**5,729**			

408	**Amenity Sites**										
1025	Football Pitches	168	167	-1	503	502	-1	2,011			
1050	Developer's Contributions	9,041	0	-9,041	9,041	0	-9,041	0			Downs Park Play Equipment from EHDC
	TOTAL INCOME	**9,209**	**167**	**-9,042**	**9,544**	**502**	**-9,042**	**2,011**			
3001	Rates	0	0	0	1,176	1,165	-11	1,165	-11		
3099	Lith Avenue/Lith Lane	3,269	0	-3,269	3,269	0	-3,269	0	-3,269	3,162	Lith Avenue Repairs - see EMRs at foot pf page
3150	War Memorials	0	0	0	0	0	0	170	170		
6054	Downs Park	0	0	0	8	0	-8	0	-8		
6070	Jubilee Field	0	0	0	3	0	-3	0	-3		
6122	All Saints Church	0	0	0	0	0	0	2,600	2,600		
6130	Village Centre	1,133	650	-483	1,133	650	-483	0	-1,133		
6160	Other Sites	862	167	-695	875	500	-375	2,000	1,125		
6180	Football Pitches Maintenance	0	0	0	0	0	0	3,500	3,500		
6205	Car Parks	0	0	0	0	0	0	300	300		
6580	Play Equipment	9,596	334	-9,262	9,596	1,000	-8,596	4,000	-5,596		includes £9,041 covered by Developer's Contributions
6582	Playground Checks Salaries	129	156	27	389	468	79	1,871	1,482		
	TOTAL EXPENDITURE	**14,989**	**1,307**	**-13,682**	**16,449**	**3,783**	**-12,666**	**15,606**	**-843**	**3,162**	
	NET EXPENDITURE OVER INCOME	**-5,780**	**-1,140**	**4,640**	**-6,905**	**-3,281**	**3,624**	**-13,595**			

INCOME AND EXPENDITURE TO JUNE 2018		Current Month (Jun)			Year to Date (Apr-Jun)			Annual	Funds	To/From	Notes
		Actual	Budget	Variance	Actual	Budget	Variance	Budget	Available	EMRs	
470	**Other Open Spaces Costs**										
3060	Telephones	12	24	12	43	72	29	288	245		
4062	Public Events	0	0	0	0	0	0	1,000	1,000		
6500	Countryside Team Salaries	9,646	10,189	543	28,845	30,567	1,722	126,805	97,960		
6510	Litter Picking	136	159	23	715	475	-240	1,900	1,185		
6530	Dog Waste Bins	1,193	1,225	32	1,193	1,225	32	4,900	3,707		
6590	Materials & Equipment Maintenance	55	142	87	258	425	167	1,700	1,442		
6591	Rangers Equipment	45	40	-5	70	120	50	500	430		
6592	Rangers Equipment Hire	0	84	84	80	250	170	1,000	920		
6620	Vehicle Running Costs	163	334	171	543	1,000	457	4,000	3,457		
6624	Waste Removal	178	332	154	576	997	421	3,990	3,414		
6636	Grass Cutting	0	0	0	0	0	0	16,300	16,300		
6638	Fencing	210	150	-60	320	450	130	2,000	1,680		
6640	Training for Countryside Team	0	200	200	0	600	600	2,500	2,500		
6648	Tree Work & Maintenance	250	250	0	250	250	0	4,000	3,750		
6650	Uniform for Countryside Team	0	50	50	0	150	150	625	625		
6651	Personal Protection Equipment	126	100	-26	177	300	123	1,250	1,073		
6661	Open Spaces, Capital items	14	50	36	14	50	36	2,000	1,986		
	TOTAL EXPENDITURE	**12,028**	**13,329**	**1,301**	**33,084**	**36,931**	**3,847**	**174,758**	**141,674**	**0**	
	NET EXPENDITURE OVER INCOME	**12,028**	**13,329**	**1,301**	**33,084**	**36,931**	**3,847**	**174,758**		**-2,890**	

GRAND TOTAL INCOME	**21,238**	**4,167**	**-17,071**	**214,761**	**195,586**	**-19,175**	**431,312**	**7,567**
GRAND TOTAL EXPENDITURE	**54,364**	**41,241**	**-13,123**	**126,573**	**120,725**	**-5,848**	**461,083**	**4,677**
GRAND TOTAL NET EXPENDITURE OVER INCOME	**-33,126**	**-37,074**	**-3,948**	**88,188**	**74,861**	**-13,327**	**-29,771**	**12,244**

ADJUSTMENTS FOR EMRs					
4035/305	Woodside Tree Consultancy: Tree Survey	-795		-795	
4035/305	ECOSA: Ecological Appraisal	-720		-720	
3099/408	JDC Outdoor Services: Repair of Potholes on Lith Lane	-3,162		-3,162	
	EXPENDITURE	**-4,677**	**4,677**	**-4,677**	**4,677**
1049/201	Community Infrastructure Levy	7,567		7,567	
	INCOME	**7,567**	**7,567**	**7,567**	**7,567**
	NET TRANSFER	**-2,890**		**-2,890**	

RESTATED AFTER ADJUSTMENTS							
GRAND TOTAL INCOME	**13,671**	**4,167**	**-9,504**	**207,194**	**195,586**	**-11,608**	**431,312**
GRAND TOTAL EXPENDITURE	**49,687**	**41,241**	**-8,446**	**121,896**	**120,725**	**-1,171**	**461,083**
GRAND TOTAL NET EXPENDITURE OVER INCOME	**-36,016**	**-37,074**	**-1,058**	**85,298**	**74,861**	**-10,437**	**-29,771**

Horndean Parish Council
Detailed Balance Sheet
Month No: 03 (JUN 2018)

A/c	Account Description		Actual			Notes
	Current Assets					
101	Debtors - Sales Ledger		13,591			Unpaid customer invoices as at 30/06/18 (inludes £9,041 to EHDC for Dev. Cont.)
106	Debtors - Non Sales Ledger		2,042			Rural Payments Agency (£2,042) 2017-18
105	Debtors - VAT Control A/C		7,148	22,781		Quarter 1; claim made to HMRC
110	Prepayments		122	122		
200	Co-op No. 1 Account		57,271			
204	Cambridge & Counties Bank		133,607			
210	Lloyds Bank Current Account		324,961			
220	Petty Cash		100	515,939		
		Total Current Assets			**538,842**	
	Current Liabilities					
510	Accruals		8,343			Unpaid supplier invoices as at 30/06/18
530	Hall Income Deposits		1,400			Hall hire deposits held at 30/06/2018
560	Receipts in Advance		619			Hall Hiire income received for future periods
		Total Current Liabilities		**10,362**		
		Total Assets Less Current Liablities			**528,479**	
	Represented By :-					
300	Current Year Fund		88,186	**88,186**		Balance on Funds received in 2018-19 from EHDC
310	General Funds		175,995	**175,995**		Brought forward reserves from 2017-2018
325	IT Equipment EMR		4,500			
326	Vehicle Replacement EMR		15,000			
329	Napier Hall Improvements EMR		21,699			
334	The Granary- Preserv&Maint EMR		6,000			
338	Lith Avenue/Lane EMR		3,838			
340	Jubilee Hall Extension EMR		174,694			
342	Equipment Replacement EMR		5,000			
343	Legal Costs EMR		10,000			
344	Election EMR		6,000			
346	Fencing EMR		5,000			
347	Tree Maintenance EMR		4,000			
348	LychGate Repairs EMR		1,000			
350	Community Infrastructure Levy EMR		7,567			
		Total Earmarked Reserves		**264,298**		
		Total Equity			**528,479**	

Item. 8

HORNDEAN PARISH COUNCIL
DATA BREACH POLICY

1. Background

Data security breaches are increasingly common and as the amount of data grows, there are new ways by which data can be breached, particularly given the development in technology.

2. Aim

The aim of this policy is to standardise the Council's response to any data breach and ensure that they are appropriately recorded and managed in accordance with the law and best practice, so that:

- incidents are reported swiftly and can be properly investigated
- incidents are dealt with in a timely manner and normal operation are restored
- incidents are recorded and documented
- the impact of the incident is understood, and action is taken to prevent further damage
- the ICO and data subjects are informed as required in more serious cases
- incidents are reviewed, and lessons learned.

3. Definition

Article 4 (12) of the General Data Protection Regulation (GDPR) defines a data breach as:

"a breach of security leading to the unlawful destruction, loss, alteration, unauthorised disclosure of, or access to personal data transmitted, stored or otherwise processed."

Horndean Parish Council (the Council) is obliged under the GDPR to act in respect of such data breaches. This procedure sets out how the Council will manage a report of a suspected data security breach.

The aim is to ensure that where data is misdirected, lost, hacked or stolen, inappropriately accessed or damaged, the incident is properly investigated and reported, and any necessary action is taken to rectify the situation.

A data security breach can come in many forms, but the most common are as follows:

- Loss or theft of paper or other hard copy
- Data posted, emailed or faxed to the incorrect recipient

- Loss or theft of equipment on which data is stored
- Inappropriate sharing or dissemination – staff accessing information to which they are not entitled
- Hacking, malware, data corruption
- Information is obtained by deception
- Equipment failure, fire or flood
- Unescorted visitors accessing data
- Non-secure disposal of data.

In any situation where staff are uncertain whether an incident constitutes a breach of security, report it to the Data Protection Officer (DPO). In respect of IT issues, such as the security of the network being compromised, the IT provider should be informed immediately.

4. Scope

This policy applies to all Council information, regardless of format, and is applicable to all officers, members, visitors, contractors, partner organisations and data processors acting on behalf of the Council.

5. Responsibilities

Information users
The GDPR applies to both Data Controllers (the Council) and to Data Handlers. Therefore, all information users are responsible for reporting actual, suspected, threatened or potential information security incidents and for assisting with investigations as required, particularly if urgent action must be taken to prevent further damage.
Managers
Responsible for ensuring that staff act in compliance with this policy and assist with investigations as required.

6. Reporting a Breach

Internal
Suspected data security breaches should be reported promptly to the DPO as the primary point of contact on 02392 597766, email: carla.baverstock-jones@horndeanpc-hants.gov.uk
The report must contain full and accurate details of the incident including who is reporting the incident (and what classification of data is involved). The incident report should be completed as part of the reporting process. See Appendix 1. Once a data breach has been reported an initial assessment will be made to establish the severity of the breach. See Appendix 2. All data security breaches will be recorded by the DPO to ensure appropriate oversight in the types and frequency of confirmed incidents for managing and reporting purposes.

External
Article 33 of the GDPR requires the Council as data controller to notify the ICO only when the breach "is likely to result in a risk to the freedoms and rights of

subject (with certain exceptions). Notification must be made without undue delay and within 72 hours of becoming aware of it. If the Council fails to do this, it must explain the reason for the delay.

Article 33(5) requires that the Council must maintain documentation on data breaches, their nature and remedial action taken.

A report to the ICO must contain information as to the nature of the breach, categories of data, number of data records, number of people affected, name and contact details of DPO, likely consequences of the breach and action taken.

7. Data Breach Plan of Action

The Council's response to any reported data security breach will involve the following 4 elements:

- Containment and Recovery
- Assessment of Risks
- Consideration of Further Notification
- Evaluation and Response.

An activity log recording the timeline of the incident management should also be completed.

8. Disciplinary

Officers, members, contractors, visitors or partner organisations who act in breach of this policy may be subject to disciplinary procedures or other appropriate sanctions.

9. Review

This document shall be subject to annual review by the DPO/Council.

10. References

- The GDPR
- ICO Guidance on Data Breaches

DRAFT

Appendix 1 Data Breach Reporting Template

	Report by:	**Name:** **Job Title:** **Service:** **Date:**
1.	Summary of event and circumstances	Who, what, when, who etc.
2.	Type and amount of personal data	Title of document(s)-what information is included-name, contact details, financial, sensitive or special category data.
3.	Action taken by recipient	
4.	Action taken to retrieve data and respond to breach	
5.	Procedure/policy in place to minimise risk	Communication, secure storage, sharing, exchange.
6.	Breach of policy/procedure by officer/member	Has there been a breach of policy and has appropriate management action been taken?
7.	Details of notification to data subject. Complaint received?	Has data subject been notified? If not, explain why. What advice has been offered?
8.	Details of Data Protection training provided.	Date of most recent training by staff/ councillor involved
9.	Risk assessment and changes need to prevent further data loss	
10.	Conclusions and learning points	

Appendix: 2

ASSESSING THE RISK

Perhaps most important is an assessment of potential adverse consequences for individuals, how serious or substantial these are and how likely they are to happen.

Consider the below:

What type of data is involved?	
How sensitive is it?	
If data has been lost or stolen, are there any protective measures in place?	
Estimate as to the number of individuals involved whose data may be affected by the breach.	
What has happened to the data?	If stolen, could it be used for purposes which are harmful to the individual to whom the data relate? If damaged, this poses a different type and level of risk.
What harm can come to those individuals?	Are there risks to physical safety or reputation, financial loss or a combination of these and other aspects of their life?
Are there wider consequence to consider such as a risk to public confidence, health, safety etc.	
Establish whether there is anything you can do to recover any losses and limit the damage the breach can cause.	

ITEM: 9

HORNDEAN PARISH COUNCIL
DATA RETENTION POLICY

1. **Introduction**

The purpose of this document is to provide a policy framework to ensure that particular documents are dealt with in the correct manner being retained and/or disposed of within the correct timescale.

This policy gives Horndean Parish Council a system for the management of paper and electronic records. The Chief Officer is responsible for ensuring all Council documents are managed accordingly.

Where the policy refers to 'documents' this includes both paper and electronic copies.

2. **Retention of Documents**

Certain important documents must be retained for clear reasons such as audit purposes, staff management, tax liabilities and the eventuality of legal disputes and legal proceedings. Subject to the above reasons, and any other statutory legislation for retaining documents, papers and records may be destroyed if they are no longer of use of relevant. If there is any doubt, the document will be retained until advice has been sought.

Attached at Appendix A to this policy are the appropriate document retention periods.

3. **Retention of Documents for Legal Purposes**

Most legal proceedings are governed by the Limitation Act 1980 (as amended). This Act provides that legal claims may not be commenced after a specified period, depending on the nature of the claim. The table below sets out the limitation periods for the different categories of claim.

Category	Limitation Period
Negligence (other Torts)	6 years
Defamation	1 year
Contract	6 years
Leases	12 years
Sums recoverable by statute	6 years
Personal Injury	3 years
To recover land	12 years
Rent	6 years
Breach of Trust	None

Where the limitation periods above are longer than other periods specified in Appendix A, the documentation will be kept for the longer period specified.

It should be noted that some limitation periods can be extended:

- Where individuals do not become aware of damage until a later date (eg disease)
- damage is hidden (eg, to a building)
- person is a child or suffers from a mental capacity
- there has been a mistake or where one has defrauded another or concealed facts.

4. **Disposal**
   All Council documents will be processed in the correct manner according to sensitivity. Any documentation containing personal data will be disposed of by shredder within the Council offices.

   Any Councillors wishing to dispose of paper copies of confidential Council documentation, will do so through the Parish Office.

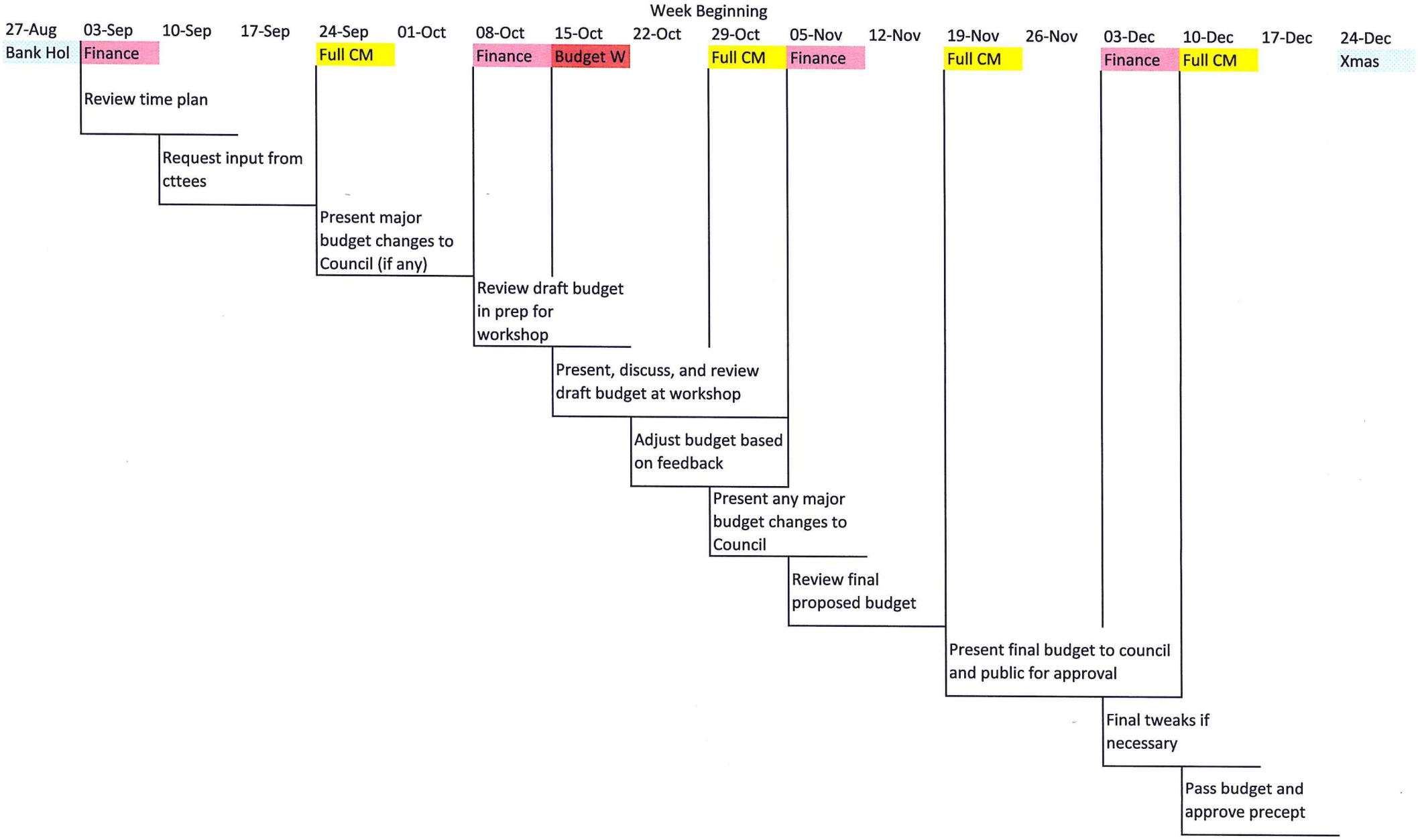
5. **Data Protection and Freedom of Information**
   All documentation will be held in accordance with the General Data Protection/Freedom of Information Regulations.

APPENDIX A

Document	Minimum Retention Period	Reason
Minute Books (Council, Committees & Sub-Committees) and related papers	Indefinite	Archive
Scales of fees and charges	6 years	Management
Receipt and payments account (s)	Indefinite	Archive
Receipt books of all kinds	6 years	VAT
Bank statements, including deposit/savings accounts	Last completed audit year	Audit
Bank paying-in books	Last completed audit year	Audit
Cheque book stubs	Last completed audit year	Audit
Quotations and tenders	6 years	Limitation Act 1980 (as amended)
Paid invoices	6 years	VAT
Paid cheques	6 years	Limitation Act 1980 (as amended)
VAT records	6 years generally but 20 years for VAT on rents	VAT
Petty cash, postage and telephone books	6 years	Tax, VAT, Limitation Act 1980 (as amended)
Timesheets	3 years	Personal injury
Wages book	12 years	Superannuation
Insurance policies	While valid	Management
Certificates for Insurance against liability for employees	40 years from date of which insurance commenced or was renewed	The Employer's Liability (Compulsory Insurance) Regulations 1998 (SI.2753), Management
Investments	Indefinite	Audit, Management
Title deeds, leases, agreements, contracts	Indefinite	Audit, Management
Members allowances register	6 years	Tax, Limitation Act 1980 (as amended)
Personal data of employees	6 years after employment terminates except for salary related information which will be kept for 12 years	Recommended practice and Superannuation
Recruitment paperwork	1 year for all except successful candidate	Recommended practice
Accident books/reports	40 years from date of accident	Management in case of a Claim and in line with retention period for insurance certificates
Statutory maternity, paternity and adoption pay records and evidence	3 years after the end of the tax year in which the pay period ends	Maternity and Parental Leave etc Regulations 1999
Formal complaints made under the Council's Complaints procedure	6 years	Management
Freedom of Information and Subject Access requests	6 years	Management

received		
Planning Papers	3 years from date at which the application was considered by the Committee	Management
Information from other Bodies (eg NALC, SLCC< DALC, WDBC, DCC)	As long as useful and relevant	Management
General correspondence other than related to that listed within this Policy	3 years, or as long as is relevant and useful	Management
Grant Applications	6 years	As other financial information
Burial plot reservations/ register of purchased graves	Indefinite	Archives, Local Authorities Cemeteries Order 1977 (SI.204)
Hire booking forms and related paperwork	6 years	VAT
Councillor Register of Interests, and other statutory forms including Declarations of Office	1 year after resignation or end of term of Office	Management
Councillor Co-Option applications	1 year apart from the successful applicant	Management

Item 11.


Week Beginning
27-Aug
Bank Hol
03-Sep
Finance
10-Sep
17-Sep
24-Sep
Full CM
01-Oct
08-Oct
Finance
15-Oct
Budget W
22-Oct
29-Oct
Full CM
05-Nov
Finance
12-Nov
19-Nov
Full CM
26-Nov
03-Dec
Finance
10-Dec
Full CM
17-Dec
24-Dec
Xmas
Review time plan
Request input from cttees
Present major budget changes to Council (if any)
Review draft budget in prep for workshop
Present, discuss, and review draft budget at workshop
Adjust budget based on feedback
Present any major budget changes to Council
Review final proposed budget
Present final budget to council and public for approval
Final tweaks if necessary
Pass budget and approve precept