

## Potterne Parish Council DOCUMENT RETENTION POLICY

|  |                                  |                       |          |
|--|----------------------------------|-----------------------|----------|
| <b>Effective date:</b>                   | May 2026                         | <b>Review due:</b>    | May 2029 |
|  |                                  | <b>Last reviewed:</b> | May 2026 |
| <b>Author &amp; responsible officer:</b> | Clerk to Potterne Parish Council |                       |          |
| <b>Status</b>                            | Approved                         | <b>Version:</b>       | 1.0      |

Potterne Parish Council recognises that the efficient management of its records is necessary to comply with its legal and regulatory obligations and to contribute to the effective overall management of the Parish Council. This document provides the policy framework through which this effective management can be achieved and audited. It covers:

- Scope
- Responsibilities
- Relationships with existing policies
- Retention Schedule

### **Scope of the policy**

This policy applies to all records created, received or maintained by the Parish Council in the course of carrying out its functions.

Records are defined as all those documents which facilitate the business carried out by the Parish Council and which are thereafter retained (for a set period) to provide evidence of its transactions or activities. These records may be created, received or maintained in hard copy or electronically.

### **Responsibilities**

The Parish Council has a corporate responsibility to maintain its records and record management systems in accordance with the regulatory environment. The person with overall responsibility for this policy is the Clerk to the Parish Council.

The person responsible for records management will give guidance for good records management practice and will promote compliance with this policy so that information will be retrieved easily, appropriately and timely.

### **Relationship with existing policies**

This policy has been drawn up within the context of:

- Freedom of Information policy
- Data Protection guidelines

And with other legislation or regulations (including audit and Statute of Limitations) affecting the Parish Council

### **Retention Schedule**

Under the Freedom of Information Act 2000, the Parish Council is required to maintain a retention schedule listing the record series which it creates in the course of its business. The retention schedule lays down the length of time which the record needs to be retained and the action which should be taken when it is of no further administrative use.

The Clerk is expected to manage the current record keeping systems using the retention schedule and to take account of the different kinds of retention periods when they are creating new record keeping systems.

The retention schedule refers to record series regardless of the media in which they are stored.

#### RETENTION OF DOCUMENTS REQUIRED FOR THE AUDIT OF PARISH COUNCILS

| DOCUMENT  | MINIMUM RETENTION PERIOD                           | REASON   |
|---|--|--|
| ▪ Minute books  | Indefinite   | Archive  |
| ▪ Scales of fees and charges                          | 6 years  | Management   |
| ▪ Receipt and payment 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<br>20 years for VAT on rents | VAT  |
| ▪ Petty cash, postage and telephone books             | 6 years  | Tax, VAT, Limitation Act 1980 (as amended)             |
| ▪ Timesheets  | Last completed audit year<br>3 years               | Audit (requirement)<br>Personal injury (best practice) |
| ▪ Wages books   | 12 years   | Superannuation   |

|  |  |  |
|--|--|--|
| ▪ Insurance policies   | While valid  | Management   |
| ▪ Certificates for Insurance against liability for employees | 40 years from date on which insurance commenced or was renewed | The Employers' 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)  |

| DOCUMENT   | MINIMUM RETENTION PERIOD | REASON  |
|--|--------------------------|---|
| <b>For Halls, Centre, Recreation Grounds</b>   |                          |   |
| <ul style="list-style-type: none"> <li>▪ application to hire</li> <li>▪ lettings diaries</li> <li>▪ copies of bills to hires</li> <li>▪ record of tickets issued</li> </ul>  | 6 years                  | VAT   |
| <b>For Allotments</b>  |                          |   |
| register and plans   | Indefinite               | Audit, Management   |
| <b>For Burial Grounds</b>  |                          |   |
| <ul style="list-style-type: none"> <li>▪ register of fees collected</li> <li>▪ register of burials</li> <li>▪ register of purchased graves</li> <li>▪ register/plan of grave spaces</li> <li>▪ register of memorials</li> <li>▪ applications for interment</li> <li>▪ applications for right to erect memorials</li> <li>▪ disposal certificates</li> <li>▪ copy certificates of grant of exclusive right of burial</li> </ul> | Indefinite               | Archives, Local Authorities Cemeteries Order 1977 (SI. 204) |