



SOMPTING
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PARISH COUNCIL

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DOCUMENT RETENTION SCHEME

2023

DOCUMENT RETENTION SCHEME

1. Introduction

- 1.1 The council recognises the need to retain documentation for audit purposes, staff management, tax liabilities and the eventuality of legal disputes and proceedings.
- 1.2 In agreeing a document retention scheme, the council has addressed these needs, and taken into account its obligations under the Local Government Act 1972, the Audit Commission Act 1998, the Public Records Act 1958, the Data Protection Act 1998, the Employers' Liability (Compulsory Insurance) Regulations 1998, the Limitation Act 1980, the Employment Rights Act 1996, the Local Authorities Cemeteries Order 1977, the Local Government (Records) Act 1962, the Freedom of Information Act 2000 and the Lord Chancellor's Code of Practice on the Management of Records Code 2002, General Data Protection Regulations 2018.

2. Retention of documents for legal purposes

- 2.1 Most legal proceedings are governed by the Limitation Act 1980. The 1980 Act provides that legal claims may not be commenced after a specified period. The specified period varies, depending on the type of claim in question. The table below sets out the limitation periods for the different categories of claim.

Category	Limitation Period
Negligence (and other torts except personal injury)	6 years
Personal injury	3 years
Defamation	1 year
Contract	6 years
Leases	12 years
Sums recoverable by statute	6 years
To recover land	12 years
Rent	6 years
Breach of trust	None

- 2.2 Some types of legal proceedings may fall into two or more categories. In these circumstances, the documentation should be kept for the longest of the differing limitation periods.
- 2.3 As there is no limitation period in respect of trusts, the council will never destroy trust deeds and schemes and other similar documentation.
- 2.4 Some limitation periods can be extended. Examples include:
- where individuals do not become aware of damage until a later date (e.g. in the case of disease)
 - where damage is hidden (e.g. to a building);
 - where a person is a child or suffers from a mental incapacity;
 - where there has been a mistake by both parties or
 - where one party has defrauded another or concealed relevant facts.

2.5 In such circumstances, the council will weigh up (i) the costs of storing relevant documents and (ii) the risks of:

- claims being made;
- the value of the claims; and
- the inability to defend any claims made should relevant documentation be destroyed.

3. Document retention schedule

3.1 The council has agreed a minimum document retention schedule, based on the obligations under the previously named acts, codes, orders and regulations.

DOCUMENT	MINIMUM RETENTION PERIOD	REASON
Minute books	Indefinite	Archive
Scale of fees and charges	6 years	Management
Receipt and payments account(s)	Indefinite	Archive
Receipt books of all kinds, including ledgers	6 years	VAT
Bank statements, including savings/deposit 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 and Limitation Act 1980 as amended
Timesheets	Last completed audit year 3 years	Audit (requirement) and personal injury (best practice)
Wages books	12 years	Superannuation
Insurance policies	As long as it is possible for a claim to be made under it	Management & legal proceedings
Certificates for insurance against liability for employees	Indefinitely	Future claims
Investments	Indefinite	Audit, Management
Title deeds, leases, agreements, contracts	Indefinite	Audit, Management
Members allowances register	6 years	Tax, Limitation Act 1980
Correspondence and emails	1 year	Limitation Act 1980
Accident book	3 years	Reporting of Injuries, Diseases and Dangerous Occurrences Act 2013

Annual accounts and asset registers	Indefinite	Archive
Pension contribution records	6 years	Pensions Act 2014
Personnel records, including SSP and maternity records	6 years	Limitations Act 1980
Asbestos and hazardous materials records	Indefinite	Asbestos Regulations
Previous versions of policies, standing orders, schemes of delegation	3 years	Data Protection Act 1998
For halls, centre, recreation grounds <ul style="list-style-type: none"> • Application for hire • Lettings diaries • Copies of bills to hirers • Record of tickets issued 	6 years	VAT

3.2 The need to retain any documents not included in the above schedule should be considered on an individual basis. As a guide, and in the absence of any prevailing act, code, order or regulation to the contrary, documents may be destroyed if they are no longer of use or relevant. If in any doubt, advice should be sought from the Clerk.

Agreed by Sompting Parish Council
10th May 2023