



GREAT BOUGHTON PARISH COUNCIL

RETENTION OF DOCUMENTS POLICY

1. Retention of documents

Documents should be retained for audit, staff management, tax liabilities, and the eventuality of legal disputes and legal proceedings. This policy indicates the appropriate minimum retention period.

2. Retention of documents for legal purposes

The below table lists the limitation periods of time where legal claims may be brought under the Limitation Act 1980 (as amended). The 1980 Act provides that legal claims may not be commenced after a specified period.

| Category | Limitation Period |
|--------------------------------|-------------------|
| Negligence (and 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 the attached annex, the documentation should be kept for the longer period specified.

3. Retention of Documents required for the Audit of Parish Councils

| DOCUMENT | MINIMUM RETENTION PERIOD | REASON |
|------------------------------|-------------------------------------|--|
| Personnel | | |
| Personnel Records | 3 years after employee leaves | Limitation Act 1980 (as amended) |
| Disciplinary / Grievances | Review 6 years after last action | Management |
| Recruitment Documents | 6 months | Management |
| Wages Records | 6 years | Audit |
| Pension Records | 12 years | Superannuation |
| Timesheets | Last completed audit year + 3 years | Audit (requirement) Personal Injury (best practice) |
| Members allowances register | 6 years + current | Tax Limitation Act 1980 (as amended) |
| Audit | | |
| Scales of fees | 6 years + current | Management |
| Receipt and payment accounts | Indefinite | Archive |
| Receipt books | 6 years + current | VAT |

| | | |
|---|--|---|
| Bank Statements | 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 + current | Limitation Act 1980 (as amended) |
| Paid Invoices | 6 years + current | VAT |
| Paid Cheques | 6 years + current | Limitation Act 1980 (as amended) |
| VAT Records | 6 years + current year generally but 20 years for VAT on rents | VAT |
| Petty Cash | 6 years + current | Tax, VAT, Limitation Act 1980 (as amended) |
| Investments | Indefinite | Audit, Management |
| Contracts and Procurement | | |
| Unsuccessful Tenders | 2 years | Audit |
| Successful Tenders | 6 years + current | Audit |
| Administration | | |
| Minute Books | Indefinite | Archive |
| Insurance Policies | While Valid | Management |
| Certificates for Insurance against Liability for employees | 40 years from the date on which insurance commenced or was renewed | The Employers' Liability Compulsory Insurance Regulations 1988 (SI. 2753), Management |
| Litigation | 6 years after folder closure | Limitation Act 1980 (as amended) |
| Title, deeds, leases, agreements, contracts | Indefinite | Audit, Management |
| For Halls, Centre, Recreation Grounds | | |
| Application to hire, lettings diaries, copies of bills to hires, record of tickets issued | 6 years + current | VAT |
| For Allotments | | |
| Register and plans | Indefinite | Audit, Management |
| Plot holder tenancy records | 6 years + current | Audit |

This policy was adopted by Great Boughton Council in May 2025
To be reviewed: May 2026