

RECORDS MANAGEMENT

It is necessary for the Council to retain a number of data sets as part of managing council business. The Council shall apply the following framework.

DOCUMENT	MINIMUM RETENTION PERIOD	REASON
Minute books	Indefinite	Archive
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/discretion of the Clerk	Audit/management
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	Last completed audit year 3 years	Audit (requirement) 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)
Declarations of acceptance	Term of Office + 4 years	Management
Complaints	Resolution +2 years	Management
Routine correspondence & e-mails	Six months	Management
Other e-mails, correspondence and documents not covered above but relating to council policy, decisions and actions	One year + retention for a period necessary if relating to live council business or business or correspondence that may be expected to recur or have future implications ¹ .	Management

¹ In these cases the period of retention will be at the discretion of the clerk taking account of council business requirements.