



Morwenstow Parish Council

DOCUMENT RETENTION POLICY

1. Introduction

In agreeing to this document retention scheme, Morwenstow Parish Council (MPC) has,

- a) recognised the need to retain documentation for audit purposes, staff management, tax liabilities, and the eventuality of legal disputes and proceedings, AND
- b) taken into account its obligations under the following, the Local Government (Records) Act 1962, the Local Government Act 1972, the Limitation Act 1980, the Employment Rights Act 1996, the Employers' Liability (Compulsory Insurance) Regulations 1998, the Freedom of Information Act 2000, the Local Audit and Accountability Act 2014, the Data Protection Act 2018, the Lord Chancellor's 2021 Code of Practice on Records Management, and the Public Records Act 2023 as well as NALC recommendations on retention.

2. Retention of documents for legal purposes

- a) 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. The table below sets out the limitation periods for the different categories of claim.

| 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 |

- b) Some types of legal proceedings may fall into two or more categories. In such circumstances, the documentation should be kept for the longest of the differing limitation periods.
- c) As there is no limitation period in respect of trusts, the council will never destroy trust deeds and schemes and other similar documentation.
- d) Some limitation periods can be extended. Examples include:
 - ~ where individuals first become aware of damage caused at a later date (e.g. in the case of personal injury).
 - ~ where damage is latent (e.g. to a building).
 - ~ where a person suffers from a mental incapacity.
 - ~ where there has been a mistake or where one party has defrauded another or concealed relevant facts.
- e) 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 documents be destroyed.



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3. Document retention schedule

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 |
| Account(s) | Indefinite | Archive |
| Receipt/invoices all kinds | 6 years from the end of the last financial year they relate to. | 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 & tenders | 6 years after contract completion | Limitation Act 1980 |
| Paid invoices | 6 years from the end of the last financial year they relate to. | VAT |
| Paid cheques | 6 years from the end of the last financial year they relate to. | Limitation Act 1980 |
| VAT records, P60's and P45's | 7 years from the end of the last financial year they relate to. | VAT, Tax |
| Petty cash, postage/stamp costs | 6 years from the end of the last financial year they relate to. | Tax, VAT, Limitation Act 1980 |
| Wages | 12 years | Superannuation |
| Insurance policies | While valid | Management |
| Certificates for insurance against liability for employees | 40 years from date insurance commenced or was renewed | Employers' Liability (Compulsory Insurance) Reg's 1998, 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/Record | 3 years | Reporting of Injuries, Diseases & Dangerous Occurrences Act 2013 |
| Annual accounts & asset registers | Indefinite | Archive |
| Pension contribution records | 6 years | Pensions Act 2021 |
| Personnel records, including SSP & maternity records | 6 years | Limitations Act 1980 |
| Asbestos & hazardous materials records | Indefinite | Asbestos Regulations |
| Previous versions of policies, standing orders, & schemes of delegation | 3 years | Data Protection Act 1998 |
| Playground, equipment, ground logs | 6 years | Management & Insurance Claims |

