

Sampford Courtenay Parish Council Document and Records retention Policy

Adopted: January 2026

Next review: May 2027

The purpose of this document is to provide a corporate policy framework to ensure that particular documents (or sets of documents) are dealt with in the correct manner; being retained and/or disposed of in the correct method and timescale.

This policy gives the Council a system for the management of paper and electronic records. The Parish Clerk is responsible for ensuring all Council documents are managed accordingly.

This policy is based on the National Association of Local Council's Legal Advice

Introduction

There is a clear need for the Parish Council to retain documentation for audit purposes, staff management, tax liabilities, and the eventuality of legal disputes and legal proceedings. (Please also see 'Retention of documents for legal purposes' below.) Many documents are now only held electronically so the same arrangements for keeping records and copies will be applied to an electronic document as for a paper document.

Attached is Appendix One indicating the appropriate minimum retention periods for the most important documents for audit and other reasons.

Subject to these reasons for retaining documents, papers and records will be destroyed if they are no longer of use or relevant. If in doubt, document(s) will be retained until proper advice has been received.

Financial returns and accounts

NALC's Model Financial Regulations (England and Wales) contain information on council audit and accounting requirements.

Retention of documents

Documents and records should be retained until they are no longer needed. The Appendix contains a table containing the appropriate minimum retention periods for the most important documents for audit and other purposes, such as staff management, tax liabilities, cemetery management and the possibility of legal disputes and legal proceedings. If in doubt, document(s) will be retained until legal advice has been received.

Planning papers

As a consultee to Planning applications there is no requirement for the Parish Council to hold these documents as they will be fully available to public via the West Devon Planning Department via the planning portal or their local planning authority's website.

Insurance policies

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All insurance policies will be kept for as long as it is possible for a claim to be made under them. Irrespective of how long policies and correspondence are retained, a permanent record of insurance company names and policy numbers for all insured risks will be retained. The certificate of employers' liability is available electronically to all employees (Regulation 5 of the Employers' Liability (Compulsory Insurance) Regulations 1998).

Information from other bodies

Documents such as circulars, etc. from county associations, NALC and other bodies (e.g. principal authorities) will be retained for as long as is useful and relevant.

Magazines, journals and other publications

A Council will keep its own publications (e.g. newsletters) permanently for archive purposes. Journals published by others (e.g. local government news journals and magazines) will be retained as long as they are useful and relevant.

Correspondence

If related to audit matters, correspondence should be kept for the appropriate period specified in the Annex. For other correspondence (unless relating to staff), no firm guidelines can be laid down but will be retained as long as they are useful and relevant.

Documentation relating to staff

Such documents will be kept securely and in accordance with the data protection principles contained in data protection legislation. The principles provide that personal data in relation to staff should not be kept for longer than is necessary for the purpose for which it was held. However, even after an employment relationship has ended, or in some cases, when there is no employment relationship, a council may need to retain and access records for former staff for the purpose of giving references, payment of tax, national insurance contributions and pensions, and in respect of any related legal claims made against the council. Such claims could be made, for example, by job applicants, so records of the selection process will need to be retained. The time limits within which a claim (and any appeal) may be lodged against an employer at an employment tribunal are set out in the legislation that contains the employment right in question or failing that by reference to the Limitation Act 1980 (as amended).

Local and historical information

The Local Government (Records) Act 1962 provides that parish councils may acquire records of local interest and accept gifts or records of general and local interest to promote the use of such records (defined as materials in written or other form setting out facts or events or otherwise recording information).

Arrangements for the deposit, storage and management of documents

In accordance with section 227 of the Local Government Act 1972 (the 1972 Act), the parish council will request West Devon Borough council to provide proper

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depositories for all the specified papers (defined as public books, writings, council papers and all documents directed by law to be kept) belonging to the Parish.

Retention of documents for legal purposes

Most legal proceedings are governed by the Limitation Act 1980 (as amended). 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 information (category/limitation period) below sets out the limitation periods for the different categories of claims. The reference to 'category' refers to claims brought in respect of that category.

Negligence (and other torts except for personal injury) — Six years

Personal injury — Three years

Defamation — One year

Contract — Six years

Leases — 12 years

Sums recoverable by statute — Six years

To recover land — 12 years

Rent — Six years

Breach of trust — None

Where the limitation periods above are longer than other periods specified in this Note, the documentation should be kept for the longer period specified

The same principles apply in the case of debts. If the debt arises under a simple contract, the limitation period will be six years.

As there is no limitation period in respect of trusts, councils should never destroy trust deeds and schemes and other similar documentation.

Data Protection and Freedom of Information Considerations

The Code of Practice on the Management of Records issued under section 46 of the Freedom of Information Act 2000 applies to public authorities

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Appendix one: Retention of documents required for audits of Parish Councils

Document	Minimum Retention	Reason
Approved minutes/Minute books	Indefinite	Archive
Scale of fees and charges	6 years	Management
Receipts & payment account(s)	Indefinite	Archive
Receipt books of all kinds	6 years	VAT
Bank statements, including deposit/savings	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, Limitation Act 1980 (as amended)
Timesheets	Last completed audit year 3 years	Audit (requirement) Personal injury (best
Wage books	12 years	Superannuation
Insurance policies	As long as a claim can be made under it	Management and legal proceedings
Certificates for insurance against liability for employees	Indefinitely	The Employers 'Liability (Compulsory Insurance) Regulations 1998 (SI.2753), Management
Investments	Indefinite	Audit, Management
Title deeds, leases, agreements, contracts	Indefinite	Audit, Management

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Members allowances register	6 years	Tax, Limitation Act 1980 (as amended)
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Document	Minimum Retention Period	Reason
For Recreation Grounds		
Risk assessments and inspections	6 years	Management and legal proceedings