

Whixall Parish Council



DATA RETENTION POLICY

Whixall Parish Council recognises that the efficient management of its documents and records is necessary to comply with its legal and regulatory obligations and to contribute to the effective overall management of the Parish Council. The purpose of this policy is to ensure that there is a standard procedure for maintaining and retaining appropriate documents.

Scope of the Policy

This policy applies to all records created, received or maintained by the Parish Council in the course of carrying out its functions.

Records are defined as all those documents which facilitate the business carried out by the Parish Council and which are thereafter retained (for a set period) to provide evidence of its transactions or activities. These records may be created, received or maintained in hard copy or electronically. The National Association of Local Councils' (NALC) Legal Topic Note (LTN)40 provides further detail about the length of time documents are kept.

The following documentation is required to be published under the 2014 Transparency Code for Smaller Authorities and as such will also be stored electronically and in hard copy:

- a. All items of expenditure above £100
- b. End of year accounts
- c. Annual governance statement
- d. Internal audit report
- e. List of councillor or member responsibilities
- f. The details of public land and building assets
- g. Minutes, agendas and meeting papers of formal meetings

In addition to the above list, the following will also be stored electronically or in hard copy:

- a. Investment details
- b. Title deeds, leases, agreements and contracts
- c. Register and plans for allotments
- d. Documents relating to burial grounds
- e. Policies
- f. Newsletters

Some of the Parish Council's records will be selected for permanent preservation as part of the Council's archives and for historical research. The LTN 40 states that meeting minutes, receipt and payment accounts should be archived. The Clerk will liaise with Shropshire Archives to agree receipt of these and possibly other documents of interest.

Responsibilities

The Parish Council recognises it has a responsibility to maintain its records and record management systems in accordance with the regulatory environment.

The person with overall responsibility for this Policy is the Clerk to the Parish Council.

Retention of Documents

The Parish Clerk will refer directly to the latest version of National Association for Local Councils (NALC) Legal Topic Note (LTN)40- Local Council's Documents and Records, for information relating to the length of time certain documents should be retained.

The Parish Council will review this policy bi-annually (or where Legal Topic Note 40 is updated) to ensure compliance with national guidance.

The Parish Council will deposit documents required to be retained permanently with Shropshire Archives as necessary.

All documents not required to be retained as per the Retention Schedule will be destroyed once it is clear that they are no longer of use or relevant. For example, the following can be destroyed after 6 years:

- Scales of fees and charges
- Receipt books of all kinds
- Quotations and tenders
- Paid invoices
- Paid cheques
- VAT records
- Petty cash, postage and telephone books
- Members allowances register

The destruction of documents

Paper documents will be shredded.

Electronic records: All information on the laptop hard drive will be professionally erased prior to disposal.

Appendix A**Retention of Documents Required for Audit of Parish Councils**

Taken from NALC Legal Topic Note 40 (2022)

Documents	Minimum Retention Period	Reason
Minute books	Indefinite	Archive
Scales of fees and charges	6 years	Management
Receipt and payment accounts	Indefinite	Archive
Receipt books of all kinds	6 years	VAT
Bank statements, including deposit/savings 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 and legal proceedings.
Certificates for Insurance against liability for employees	Indefinitely	Future claims
Investments	Indefinite	Audit and management
Title deeds, leases, agreements, contracts	Indefinite	Audit and management
Members allowances register	6 years	Tax, Limitation Act 1980 (as amended)

Reviewed	May 2025
Review Frequency	Annual
Next Review	May 2026