

Louth Town Council

RETENTION OF DOCUMENTS AND RECORDS POLICY

This policy details the minimum retention time required for Council documents before disposal in order for the council to comply with the Freedom of Information Act 2000 Publication Scheme. Where variable times are indicated the Council will review storage after the minimum period has elapsed. This document has been compiled using NALC Legal Topic Note 40.

DOCUMENT	MINIMUM PERIOD	REASON
Minute Books	Indefinite	Archive
Scale of fees and charges	6 years	Management
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	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 practice)
Wages books	12 years	Superannuation
Insurance policies	While valid	Management
Certificates for Insurance against liability for employees	40 years from date of which insurance commenced or was renewed	The Employer's 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)
Re: Halls, Centre, Recreation Grounds		
<ul style="list-style-type: none"> • Application to hire • Lettings diaries • Copies of bills to hire • Record of tickets issued 	6 years	VAT
Re: Allotments		
<ul style="list-style-type: none"> • Register and plans 	Indefinite	Audit, Management
Re: Burial Grounds		
<ul style="list-style-type: none"> • Register of fees collected • Register of burials • Register of purchased graves • Register/plan of grave spaces • Register of memorials • Applications for interment • Applications for right to erect memorials • Disposal Certificates • Copy certificates of grant of exclusive right of burial 	Indefinite	Archives, Local Authorities Cemeteries Order 1977 (SI. 204)