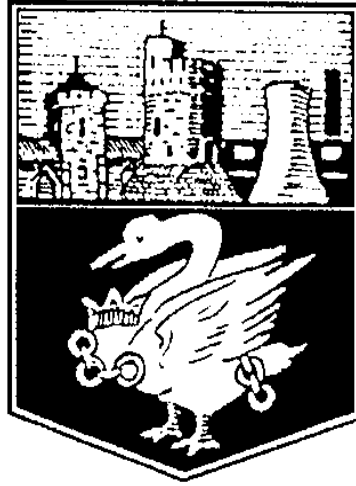


CALDICOT TOWN COUNCIL
Retention of Documents and Records Policy

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1. Policy Statement

1.1 This policy provides minimum retention periods for retention of documents and records, which are required for audit and other purposes.

1.2 There is a clear need to retain documentation for audit purposes, staff management, tax liabilities and the eventuality of legal disputes and legal proceedings.

2. The Scope of the policy

2.1 The Council is required to retain documents and records for a minimum period of time. The Council is required to implement systems of paper and electronic records management, such systems should ensure the storage and security of and access to records.

2.1 Systems and policies relating to record management, should be subject to an annual review of the records themselves and also the effectiveness of such systems and policies.

3. Legal Documents

3.1 There is a requirement for Minute books and burial records to be retained indefinitely.

3.2 These are legal documents and must not be destroyed.

3.3 Deeds, leases, correspondence relating to land/buildings etc. should be retained whilst the council owns or occupies the property/land.

4. Inland Revenue and VAT

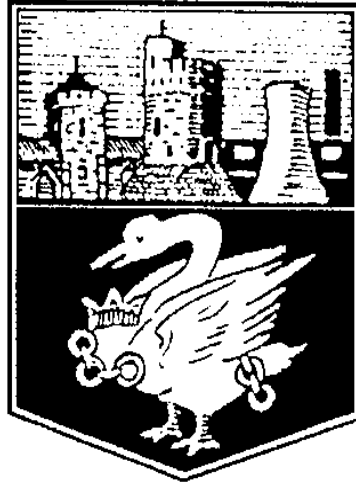
4.1 Inland Revenue and VAT papers should be kept for 6 years as a minimum.

4.2 Annual returns and statements of accounts should be kept indefinitely.

4.3 Audit papers should be retained for 5 years.

4.4 Public Liability Insurance policies and receipts for premiums (and certificates if issued) should be retained for 21 years.

4.5 The Council should keep as complete a record as possible of its Employers Liability Insurance.



4.6 There is no longer a legal requirement to keep out-of-date Certificates of Employers Liability for 40 years, however, these should be retained as a precaution.

5. Planning Applications

5.1 There is no requirement to keep Planning documents which refer to the council as consultee. However, the Council may retain Planning documents for two to three years, if preferable.

5.2 Planning applications and grants of permission for council property should be kept indefinitely.

6. HR Records

6.1 Under the Data Protection Act 2018 and General Data Protection Regulation (GDPR) data must not be kept any longer than is necessary for a particular purpose.

6.2 As detailed in Section 7 of the DPA, employees have the right to access their records and the employer is under an obligation to ensure that the data is accurate. Before releasing such data to a third party, the employer must seek the permission of the individual concerned.

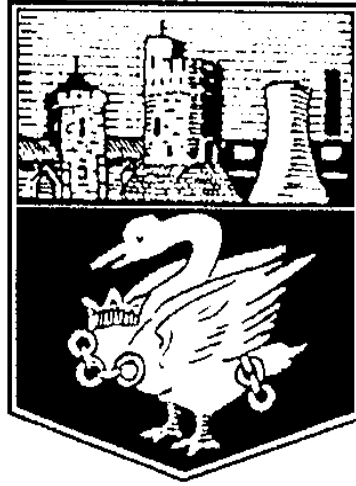
6.3 in the event that employment contracts/accident record books and other personnel records are needed for the purpose of a legal action, the originals must be made available if possible or the employer must explain what happened to the original documents backed up by what is known as a 'statement of truth'.

6.4 When employers really no longer need to keep certain data, destruction must take place securely and effectively, for example by shredding.

6.5 Contract documents and related receipts should be retained for at least six years after the end of the contract term.

6.6 Retention of these documents means that they are available in the event that a claim under the contract is brought within that period.

6.7 HR Records include a wide range of data relating to individuals working in an organisation, for example, pay or absence levels, hours worked and trade union agreements, which may be stored in a variety of media, such as paper files and increasingly on computer.



6.8 Organisations should maintain effective systems for storing HR data, to ensure compliance with relevant legislation (e.g. in respect of minimum wage or working time regulations) as well as to support sound personnel administration and HR strategy.

6.8.1 Storage of HR Records

Any data collected on staff must be kept securely, paper records locked in cabinets and passwords set on computer records. The information should only be retained for as long as the business requires and disposed of securely (e.g. shredding).

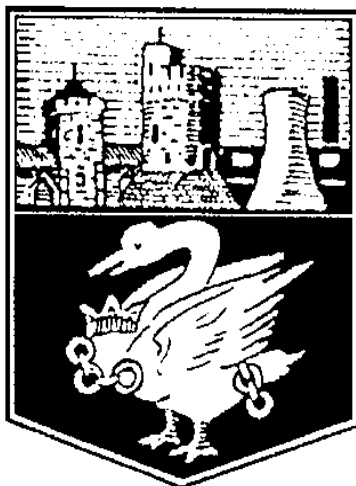
Only appropriate staff, with the right training, should be able to see staff records and store sensitive information.

Staff have the right to ask for a copy of the information that is held in relation to them, including grievance and disciplinary issues. Data that can be kept by an employer about an employee includes: name, address, date of birth, sex, education and qualifications, work experience, National Insurance number, tax code, details of any known disability and emergency contact details.

Details would also be kept regarding, employment history with the organisation, employment terms and conditions (pay, hours of work, holidays, benefits, absence), any accidents connected with work, any training taken, any disciplinary action.

An employee has a right to be told, what records are kept and how they are used, the confidentiality of the records and how the records can assist with training and development at work.

The employer will have 40 days to provide a copy of any information requested by an employee.



6.9 Retention Periods

Retention periods can be divided into two parts; records where there are statutory retention periods, with the statutory authorities and records where there are no statutory retention periods, with recommended retention periods.

6.9.1 Statutory Retention Periods

Accident books, accident records/reports

Statutory retention period: 3 years from the date of the last entry (or, if the accident involves a child/ young adult, then until that person reaches the age of 21).

Statutory authority: The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 1995 (RIDDOR) (SI 1995/3163) as amended, and Limitation Act 1980. Special rules apply concerning incidents involving hazardous substances (see below).

Accounting records

Statutory retention period: 3 years for private companies, 6 years for public limited companies.

Statutory authority: Section 221 of the Companies Act 1985 as modified by the Companies Acts 1989 and 2006.

Income tax and NI returns, income tax records and correspondence with HMRC

Statutory retention period: not less than 3 years after the end of the financial year to which they relate.

Statutory authority: The Income Tax (Employments) Regulations 1993 (SI 1993/744) as amended, for example by The Income Tax (Employments) (Amendment No. 6) Regulations 1996 (SI 1996/2631).

Medical records and details of biological tests under the Control of Lead at Work Regulations

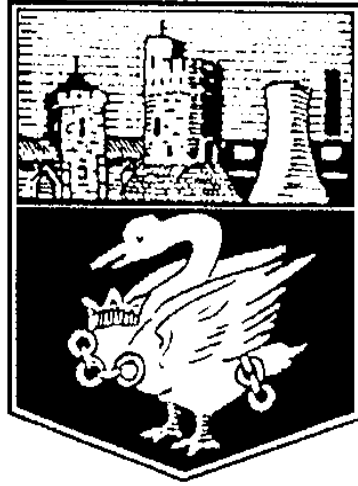
Statutory retention period: 40 years from the date of the last entry.

Statutory authority: The Control of Lead at Work Regulations 1998 (SI 1998/543) as amended by the Control of Lead at Work Regulations 2002 (SI 2002/2676).

Medical records as specified by the Control of Substances Hazardous to Health Regulations (COSHH)

Statutory retention period: 40 years from the date of the last entry.

Statutory authority: The Control of Substances Hazardous to Health Regulations 1999 and 2002 (COSHH) (SIs 1999/437 and 2002/2677).



Medical records under the Control of Asbestos at Work Regulations: medical records containing details of employees exposed to asbestos and medical examination certificates

Statutory retention period: (medical records) 40 years from the date of the last entry; (medical examination certificates) 4 years from the date of issue.

Statutory authority: The Control of Asbestos at Work Regulations 2002 (SI 2002/ 2675). Also see the Control of Asbestos Regulations 2006 (SI 2006/2739) and the Control of Asbestos Regulations 2012 (SI 2012/632)

Medical records under the Ionising Radiations Regulations 1999

Statutory retention period: until the person reaches 75 years of age, but in any event for at least 50 years.

Statutory authority: The Ionising Radiations Regulations 1999 (SI 1999/3232).

Records of tests and examinations of control systems and protective equipment under the Control of Substances Hazardous to Health Regulations (COSHH)

Statutory retention period: 5 years from the date on which the tests were carried out.

Statutory authority: The Control of Substances Hazardous to Health Regulations 1999 and 2002 (COSHH) (SIs 1999/437 and 2002/2677).

Records relating to children and young adults

Statutory retention period: until the child/young adult reaches the age of 21.

Statutory authority: Limitation Act 1980.

Retirement Benefits Schemes – records of notifiable events, for example, relating to incapacity

Statutory retention period: 6 years from the end of the scheme year in which the event took place.

Statutory authority: The Retirement Benefits Schemes (Information Powers) Regulations 1995 (SI 1995/3103)

Statutory Maternity Pay records, calculations, certificates (Mat B1s) or other medical evidence

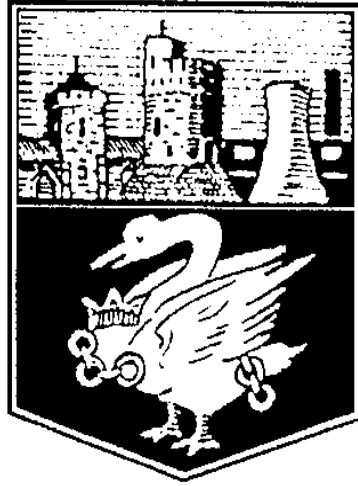
Statutory retention period: 3 years after the end of the tax year in which the maternity period ends.

Statutory authority: The Statutory Maternity Pay (General) Regulations 1986 (SI 1986/1960) as amended.

Wage/salary records (also overtime, bonuses, expenses)

Statutory retention period: 6 years.

Statutory authority: Taxes Management Act 1970.



National minimum wage records

Statutory retention period: 3 years after the end of the pay reference period following the one that the records cover.

Statutory authority: National Minimum Wage Act 1998.

Records relating to working time

Statutory retention period: 2 years from date on which they were made.

Statutory authority: The Working Time Regulations 1998 (SI 1998/1833).6.9.2

6.9.2 Recommended (non-statutory) retention periods

For many types of HR records, there is no definitive retention period, there is a need to consider what would be a necessary retention period for them, depending on the type of record. Where the recommended retention period is 6 years, this is based on the 6-year time limit within which legal proceedings must be commenced under the Limitation Act 1980.

Actuarial valuation reports

Recommended retention period: permanently.

Application forms and interview notes (for unsuccessful candidates)

Recommended retention period: 6 months to a year. (Because of the time limits in the various discrimination Acts, minimum retention periods for records relating to advertising of vacancies and job applications should be at least 6 months. A year may be more advisable as the time limits for bringing claims can be extended. Successful job applicants documents will be transferred to the personnel file in any event.

Assessments under health and safety regulations and records of consultations with safety representatives and committees

Recommended retention period: permanently.

Inland Revenue/HMRC approvals

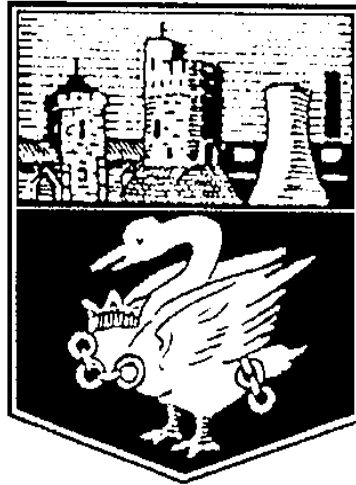
Recommended retention period: permanently.

Money purchase details

Recommended retention period: 6 years after transfer or value taken.

Parental leave

Recommended retention period: 5 years from birth/adoption of the child or 18 years if the child receives a disability allowance.



Pension scheme investment policies

Recommended retention period: 12 years from the ending of any benefit payable under the policy.

Pensioners' records

Recommended retention period: 12 years after benefit ceases.

Personnel files and training records (including disciplinary records and working time records)

Recommended retention period: 6 years after employment ceases.

Redundancy details, calculations of payments, refunds, notification to the Secretary of State

Recommended retention period: 6 years from the date of redundancy

Senior executives' records (that is, those on a senior management team or their equivalents)

Recommended retention period: permanently for historical purposes.

Statutory Sick Pay records, calculations, certificates, self-certificates

Recommended retention period: The Statutory Sick Pay (Maintenance of Records) (Revocation) Regulations 2014 (SI 2014/55) abolished the former obligation on employers to keep these records. Although there is no longer a specific statutory retention period, employers still have to keep sickness records to best suit their business needs. It is advisable to keep records for at least 3 months after the end of the period of sick leave in case of a disability discrimination claim. However if there were to be a contractual claim for breach of an employment contract it may be safer to keep records for 6 years after the employment ceases.

Time cards

Recommended retention period: 2 years after audit.

Trade union agreements

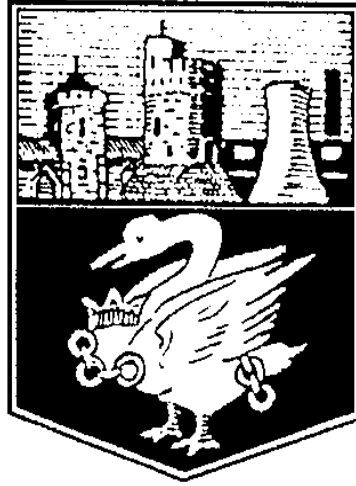
Recommended retention period: 10 years after ceasing to be effective.

Trust deeds and rules and Trustees' minute books

Recommended retention period: permanently.

Works council minutes

Recommended retention period: permanently.



7. Handwritten Notes from Meetings

7.1 Any jottings or handwritten notes, simply intended as a personal aide memoire, should be destroyed immediately after they have served their purpose.

7.2 There is a risk that, if retained, any notes or jottings may be the subject of a Freedom of Information Act request and may have to be disclosed.

8. Computer Hard Drives

8.1 Data on PC and laptop computers should be retained until the computer reaches the end of its useful life.

8.2 In disposal of computer equipment it is important that the hard drive is destroyed, in order to prevent disclosure of data.

9. Other Material

9.1 The Council may wish to retain documents or records relating to a particular celebratory moment e.g. Queen's Jubilee, Millenium Celebration, VIP visit.

9.2 All other material should be reviewed every couple of years and a decision made as to whether or not it should be retained.

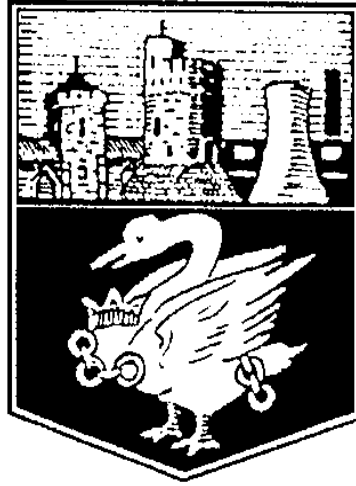
9.3 The Council may wish to retain documents or records which relate to a controversial issue.

10. Storing Documents

10.1 Documents, files and records should be stored appropriately and labelled.

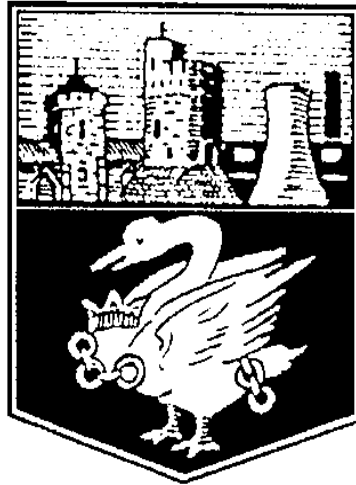
10.2 Cemetery records should be stored within the fire proof cabinet.

10.3 Material can be achieved, however, there is a need to ensure that specified timelines are adhered to and that information is accessible.



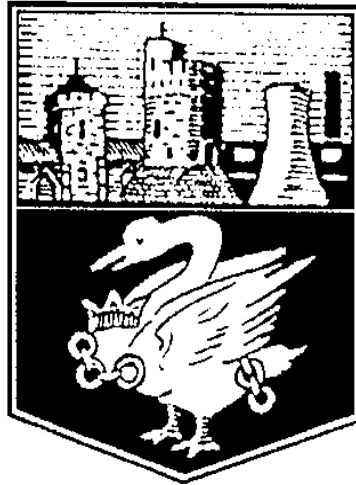
11. Retention of documents required for Audit

DOCUMENT	MINIMUM RETENTION PERIOD	REASON
• Minute books	Indefinite	Archive
• Scales 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 • Cheque book stubs	Last completed audit year	Audit
• Quotations and tenders	6 years	Tax, Limitation Act 1980 (as amended)
• Paid invoices	6 years	VAT
• Paid Cheques	6 years	Limitation Act 1980 (as amended)
• VAT records	6 years	VAT
• Petty cash, postage and telephone books	6 years	Tax, Limitation Act 1980 (as amended)
• Timesheets	Last completed audit year	Audit
• 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 reviewed	The Employers' Liability (Compulsory Insurance) Regulations 1998 (SI. 2753), Management
• Investments, title deeds, leases, agreements, contracts	Indefinite	Audit, Management
• Members allowances register	6 years	Tax, Limitation Act 1980 (as amended)



Retention of HR Records

RECORD	RETENTION PERIOD
• Accident books/records	3 years from the date of last entry
• Inland Revenue/HMRC Approvals	Permanently
• Statutory Maternity Pay records, calculations, certificates or other medical evidence	3 years after the end of the tax year in which the maternity period ends
• Statutory Sick Pay records, calculations, certificates, self-certificates	3 years after the end of the tax year to which they related
• Wage/salary records (also overtime, bonuses, expenses)	6 years
• National minimum wage records	3 years after the end of the pay reference period following the one that the records cover
• Application forms and interview notes	6 months to one year
• Assessments under health and safety	Permanently
• Parental Leave	5 years from birth/adoption of the child or 18 years if the child receives a disability allowance
• Pension Scheme investment policies	12 years from the ending of any benefit payable under the policy
• Pensioners records	12 years after benefit ceases
• Retirement Benefits schemes – records of notifiable events, e.g. Relating to incapacity	6 years from the end of the scheme in which the event took place
• Personnel Files and training records (includes disciplinary and working time records)	6 years after employment ceases
• Redundancy details, calculations of payments, refunds, notification to the Secretary of State	6 years from the date of redundancy
• Senior Executives records (those on a senior management team or equivalent)	Permanently for historical purposes
• Time cards	2 years after audit
• Trade union agreements	10 years after ceasing to be effective



DOCUMENT	MINIMUM RETENTION PERIOD	REASON
For Halls, Centre, Recreation Grounds		
<ul style="list-style-type: none"> • Application to hire • Lettings diaries • Copies of bills to hires • Record of tickets issued 	6 Years	VAT
For Allotments		
<ul style="list-style-type: none"> • Register and plans 	Indefinite	Audit, Management
For 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 internment • Applications for right to erect memorials • Disposal certificates • Copy certificates of grant of exclusive right of burial 	Indefinite	Archives, Local Authorities Cemeteries Order 1977 (Sl. 204)

12. Monitoring and review of this policy

12.1 The Town Clerk shall be responsible for reviewing this policy annually to ensure that it meets legal requirements and reflects best practice.

April 2019