

**EAST RIDING AND NORTHERN LINCOLNSHIRE
LOCAL COUNCILS ASSOCIATION**

Advisory Note	014
Subject	Local Council Documents and Records – Retention Periods
Date of last review	May 2013

Introduction

1. Information about local council documentation is contained in Chapter 12 of 'Local Council Administration'. This Note is intended to update and supplement that information, with particular reference to the length of time documents should be retained by local councils.

Financial returns

2. The section on page 78 of 'Local Council Administration' headed 'Financial Returns' is no longer relevant. Local councils are not now required to make financial returns to the Secretary of State, following the enactment of the Local Government Finance Act 1982.

Retention of Documents

3. Attached is an Annex indicating the appropriate retention periods for audit purposes and the reasons for retention.
4. Other documents not mentioned in the Annex and not covered in Chapter 12 of 'Local Council Administration' may be treated as follows -

Planning Papers

(a) Where planning permission is granted, the planning application, any plans and the decision letter should normally be retained until the development has been completed so that, if required, the council can check that the development proceeds in accordance with the terms and conditions of the permission. Where planning permission is granted on appeal, a copy of the appeal decision should also be retained likewise. It may sometimes be sensible to retain an appeal decision indefinitely because of wider implications (eg the decision may set a precedent for other developments in the locality).

(b) Where planning permission is refused, the papers should be retained until the period within which an appeal can be made has expired. If an appeal is made, and dismissed, the decision letter may, as in (a) above, be worth retaining against further applications relating to the same site.

(c) Where a substantial number of planning applications come from the council, it may well be advisable to keep a card index, or similar system of record.

(d) Copies of Structure Plans, Local Plans and similar documents should be retained as long as they are in force.

Information from Other Bodies (e.g. circulars etc. from County Associations, NALC and other bodies too numerous to mention) – such information should be retained as long as it is useful and relevant.

Magazines and Journals – the Local Council Review is worth keeping for at least five years; other regular publications received may merit similar treatment.

Correspondence – if related to audit matters, correspondence should be kept for the appropriate period specified below. In planning matters, correspondence should be retained for the same period as suggested for other planning papers. For other correspondence, no firm guidelines can be laid down (but see the next paragraph).

- It is good practice, and probably essential for larger councils, to review the council's documentation at least annually. Anything that is no longer of use or value can be destroyed, but if a council is in doubt on this point it should seek advice from the Local Councils Association and retain the document(s) until that advice has been received. Documents of historical importance, if not retained by the council, should be offered first to the county record office. The county archivist there will always be willing to advise on which records should be permanently preserved.

RETENTION OF DOCUMENTS REQUIRED FOR THE AUDIT OF PARISH COUNCILS

DOCUMENT	MINIMUM RETENTION PERIOD	REASON
Minute books	Indefinite	Archive
Scales of fee and charges	5 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	12 years/indefinite	Statute of Limitations
Paid invoices	6 years	VAT
Paid cheques	6 years	Statute of Limitations
VAT records	6 years	VAT
Petty cash, postage and telephone books	6 years	Tax, VAT, Statute of Limitations
Timesheets	Last completed audit year	Audit
Wages books	12 years	Superannuation
Insurance policies	While valid	Management
Investments	Indefinite	Audit, Management

DOCUMENT	MINIMUM RETENTION PERIOD	REASON
Title deeds, leases, agreements, contracts	Indefinite	Audit, Management
Members allowances register	6 years	Tax, Statute of Limitations

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 interment - applications for right to erect memorials - disposal certificates - copy certificates of grant of exclusive right of burial 	Indefinite	Archives, Cemeteries Orders, Cremations Regulations

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