

Retention of Documents by the Parish Council

Document	Minimum retention period	Explanation
Minute Books	Indefinite	Archive (NRO) after binding minute book Electronic copy (Clerk)
Scales of fees and charges	5 years	Management purposes
Receipt & Payment (or Income & Expenditure) Accounts Annual Returns year end bank reconciliation	Indefinite	Hard Copy Archive (NRO) Electronic copy (Clerk)
Receipt books of all kinds	6 years	VAT
Bank statements, including deposit/savings account, other investments	6 years	Audit and management
Bank paying-in books	6 years	Audit and management
Cheque book stubs	6 years	Audit and management
Quotations and tenders	12 years	Statute of Limitations
VAT Invoices	6 years	VAT
VAT Records	6 years	VAT
Petty cash, postage and telephone books	6 years	Audit, management, tax, VAT
EU funded projects accounts	13 Years	EU laws
Timesheets	Last completed audit year	Audit
Wages books	12 years	Superannuation
Insurance polices Employers Liab. Certificates	While valid 20 years	Management
Title deeds, leases, agreements, contracts	Indefinite	Audit, Management
Members allowance register (if applicable)	6 years	Tax
For halls, centres and Recreation grounds - Application to hire - Lettings diaries - Copies of bills to hirers - Record of tickets issued	6 years	VAT

Appendix 1

<p>For allotments Register and plans</p>	<p>Indefinite</p>	<p>Audit, Management NRO (after 5 years)</p>
<p>For burial grounds - 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.</p>	<p>Indefinite</p>	<p>Archives Cemeteries orders Cremations regulations (to be retained by the Clerk)</p>

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