



## Retention of documents required for the audit of Parish Councils

### 1. Minute Books

Minimum Retention Period: Indefinite

Reason: Archive

### 2. Scales of fees and charges

Minimum Retention Period: 6 years

Reason: Management

### 3. Receipt and payment accounts

Minimum Retention Period: Indefinite

Reason: Archive

### 4. Receipt books of all kinds

Minimum Retention Period: 6 years

Reason: VAT

### 5. Bank statements, including deposit/savings accounts

Minimum Retention Period: Last completed audit year

Reason: Audit

### 6. Bank paying-in books

Minimum Retention Period: Last completed audit year

Reason: Audit

### 7. Cheque book stubs

Minimum Retention Period: Last completed audit year

Reason: Audit

### 8. Quotations and tenders

Minimum Retention Period: 6 years

Reason: Limitation Act 1980 (as amended)

### 9. Paid invoices

Minimum Retention Period: 6 years

Reason: VAT

### 10. Paid cheques

Minimum Retention Period: 6 years  
Reason: Limitation Act 1980 (as amended)

**11. VAT records**

Minimum Retention Period: 6 years generally but 20 years  
for VAT on rents Reason: VAT

**12. Petty cash, postage and telephone books**

Minimum Retention Period: 6 years  
Reasons: Tax, VAT, Limitation Act 1980 (as amended)

**13. Timesheets**

Minimum Retention Period: Last completed audit year  
Reason: Audit (requirement)  
Minimum Retention Period: 3 years  
Reason: Personal injury (best practice)

**14. Wages books**

Minimum Retention Period: 12 years  
Reason: Superannuation

**15. Insurance policies**

Minimum Retention Period: While valid  
Reason: Management

**16. Certificates for Insurance against liability for employees** Minimum  
Retention Period: 40 years from date on which insurance commenced or  
was renewed  
Reasons: The Employers' Liability (Compulsory Insurance) Regulations 1998  
(SI. 2753), Management.

**17. Investments**

Minimum Retention Period: Indefinite  
Reasons: Audit, Management

**18. Title deeds, leases, agreements, contracts**

Minimum Retention Period: Indefinite  
Reasons: Audit, Management

**19. Members allowances register**

Minimum Retention Period: 6 years  
Reasons: Tax, Limitation Act 1980 (as amended)

## **20. For Halls, Centre, Recreation Grounds**

- application to hire
- lettings diaries
- copies of bills to hires
- record of tickets issued

Minimum Retention Period: 6 years

Reason: VAT

## **21. For Allotments**

- register and plans

Minimum Retention Period: Indefinite

Reasons: Audit, Management

## **22. For Burial Grounds (currently not applicable for ETC)**

- 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

Minimum Retention Period: Indefinite

Reasons: Archives, Local Authorities Cemeteries Order 1977 (SI.204)

## **23. Councillors @exmouth.gov.uk email account and emails**

On or just after the day of a main election:

Remove/delete all retiring councillors @exmouth.gov.uk email account and emails

Remove/delete any @exmouth.gov.uk email account and emails for councillors not in post for the last 4 years

Keep but disable @exmouth.gov.uk email account for councillors not re-elected from the previous term

Disable any leaving part-way through a 4-year term.