Exmouth Town Council
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# 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.