



RETENTION OF DOCUMENTS REQUIRED FOR THE AUDIT OF COMMUNITY COUNCILS

DOCUMENT	MINIMUM RETENTION PERIOD	REASON
▪ Minutes	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	Last completed audit year	Audit
▪ Cheque book stubs	Last completed audit year	Audit
▪ Quotations and tenders	6 years	Limitation Act 1980 (as amended)
▪ Paid invoices	6 years	VAT
▪ Paid cheques	6 years	Limitation Act 1980 (as amended)
▪ VAT records	6 years generally but 20 years for VAT on rents	VAT
▪ Timesheets	Last completed audit year 3 years	Audit (requirement) Personal injury (best practice)
▪ Payroll	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 renewed	The Employers' Liability (Compulsory Insurance) Regulations 1998 (SI. 2753), Management.
▪ Accidents/Incident reports	20 years	Potential Claims

▪ Investments	Indefinite	Audit, Management
▪ Title deeds, leases, agreements, contracts	Indefinite	Audit, Management
▪ Members allowances register	6 years	Tax, Limitation Act 1980 (as amended)
For Halls, Centre, Recreation Grounds		
▪ Documents pertaining to hall hire – Hire Agreement, First Schedule	6 years	VAT
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, Local Authorities Cemeteries Order 1977 (Sl. 204)
Destruction of Documents		
Any documents that are outside of the above retention period and other non confidential waste will be shredded and a certificate of destruction provided by the supplier.	Documents destroyed on site	Outside contractor