

NETTLEDEN WITH POTTEN END PARISH COUNCIL

DOCUMENT RETENTION POLICY

Adopted 17th October 2019

Minute No. 08/19/10.c

DOCUMENT RETENTION POLICY

Last amended: 17th October 2019

Last reviewed and accepted by Council: 17th October 2019
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The following are based on NALC recommendations from November 2016 with one deletion which is detailed at the bottom of the table.

DOCUMENT	MINIMUM RETENTION PERIOD	REASON
• Minute books	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
• VAT records	6 years generally but 20 years for VAT on rents	VAT
• Petty cash, postage and telephone books	6 years	Tax, VAT, Limitation Act 1980 (as amended)
• Timesheets	Last completed audit year 3 years	Audit (requirement) Personal injury (best practice)
• Wages books	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.
• 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, Centres & Recreation Grounds		
• Application to hire	6 years	VAT
• Lettings diaries		
• Copies of bills to hire		

• Record of tickets issued		
For Allotments		
• 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, Local Authorities Cemeteries Order 1977 (SI. 204)

Deletions from NALC recommendations

• Paid cheques	6 years	Limitation Act 1980 (as amended)	We don't retain any cheques but banks are required to retain images for six years
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