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Mickleton Parish Council – Document Retention Policy

Mickleton Parish Council will retain documents for the periods listed in the table below, consistent with advice from NALC (last updated legal topic note updated August 2022). These periods are to be considered as minimum retention times. The retention of documentation is for audit, regulatory, management and operational purposes. The parish clerk is responsible for the documents and that they are filed in an orderly and secure manner at all times, and that they will be securely destroyed if they are no longer considered relevant to the business of the parish council.

The same arrangements for keeping electronic records will be applied to any electronic document as for a paper documents.

Annexe to Legal Topic Note 40: Retention of documents required for the audit of parish councils

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
Paid cheques	6 years	Limitation Act 1980 (as amended)
VAT records	6 years generally but 20 years for VAT on rents	VAT
Petty cash, postage, and telephone books	6 years	Tax, VAT, and Limitation Act 1980 (as amended)
Timesheets	Last completed audit year 3 years	Audit (requirement) and personal injury (best practice)
Wages books	12 years	Superannuation

Insurance policies	As long as it is possible for a claim to be made under it.	Management and legal proceedings
Certificates for Insurance against liability for employees	Indefinitely	Future claims
Investments	Indefinite	Audit and management
Title deeds, leases, agreements, contracts	Indefinite	Audit and management
Members allowances register	6 years	Tax, Limitation Act 1980 (as amended)
For halls, centre, and recreation grounds:		
Application to hire lettings diaries copies of bills to hires record of tickets issued	6 years	VAT
For allotments:		
Register and plans	Indefinite	Audit and management
For burial grounds:		
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, and copy certificates of grant of exclusive right of burial	Indefinite	Archives and Local Authorities Cemeteries Order 1977 (SI. 204)