

Adopted by full council: 26 October 2022  
Reviewed without amendment: 27 May 2026  
Date for next review: 21 May 2027

## **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**

| <b>Document</b>                                     | <b>Minimum retention period</b>                 | <b>Reason</b>                                           |
|-----------------------------------------------------|-------------------------------------------------|---------------------------------------------------------|
| 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<br>3 years            | Audit (requirement) and personal injury (best practice) |
| Wages books                                         | 12 years                                        | Superannuation                                          |

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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------------|
| 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)                             |
| <b>For halls, centre, and recreation grounds:</b>                                                                                                                                                                                                                                              |                                                            |                                                                   |
| Application to hire<br>lettings diaries<br>copies of bills to hires<br>record of tickets issued                                                                                                                                                                                                | 6 years                                                    | VAT                                                               |
| <b>For allotments:</b>                                                                                                                                                                                                                                                                         |                                                            |                                                                   |
| Register and plans                                                                                                                                                                                                                                                                             | Indefinite                                                 | Audit and management                                              |
| <b>For burial grounds:</b>                                                                                                                                                                                                                                                                     |                                                            |                                                                   |
| 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<br>Cemeteries Order 1977 (SI. 204) |