

## Retention of Documents by South Creake Parish Council

Document Status	Minimum retention period	Explanation
SR – Statutory Requirement AR – Audit Requirement BP – Best Practice Red – Must have Black– Good to have		
Minute Books (SR)	Indefinite	Archive (NRO) Electronic copy (Clerk) Website (2 years)
Scales of fees and charges (Allotment, cemetery, markets, etc) (AR)	7 years	Audit and management
Receipt & Payment (or Income & Expenditure) Accounts Annual Returns, year-end bank reconciliation (SR/AR)	7 years	Hard Copy Archive (NRO) Electronic copy (Clerk) Website (2 years)
Receipt books of all kinds (SR)	7 years	VAT
Bank statements, including deposit/savings account, bonds, other investments certificates (AR)	7 years	Audit and management
Bank paying-in books (AR/SR)	7 years	Audit and management
Cheque book stubs (AR/SR)	7 years	Audit and management
Quotations and tenders (AR/SR)	12 years	Statute of Limitations
VAT Invoices / Records (AR/SR)	7 years	VAT
Petty cash, postage and telephone books (AR/SR)	7 years	Audit, management, tax, VAT
EU funded projects accounts (AR/SR)	13 Years	EU laws
Timesheets (AR), Payrol / (SR) Sickness / Holiday record (BP)	Last completed audit year	Audit, personnel
Tax Codes (AR)	7 years	Audit, HMRC
Written Statement of Particulars (SR)	During Employment Further 6 months	Model document available
Job Description (SR)	During Employment Further 6 months	Model document available
Completed Job Application forms (BP)	6 months advisory	Post interview queries

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Wages books (SR/AR)	7 years	Superannuation
Insurance policies (AR) Employers Liability Certificates (SR/AR)	7 years 40 years	Audit and management
Title deeds, leases, agreements, contracts (SR/AR) Incl. Charter Deeds for a Market	Indefinite	Audit and management  Historical
Members allowance register-where applicable (SR/AR)	7 years	HMRC Tax
For allotments Register and plans (SR)	Indefinite	Audit and management NRO (after 10 years)