

RETENTION OF DOCUMENTS REQUIRED FOR AUDIT OF PARISH COUNCILS

DOCUMENT	MINIMUM RETENTION	REASON
Retention of Minute Books	Indefinite	Archive
Scales of fees and charges	5 years	Management
Receipts and payment account (Recorded in Minutes)	Indefinite	Archive
Receipt books of all kinds	7 years. Archive	VAT.
Bank Statements, including deposit/savings accounts	Last completed audit year	Audit
Asset Register	Indefinite.	Audit
Bank paying-in books	Last completed audit year	Audit
Cheque book stubs	Last completed audit year	Audit
Quotations and tenders	12 years/indefinite	Statute of Limitations
Paid invoices Paid cheques(Recorded in Minutes)	7 years	VAT
VAT records (Recorded in Minutes)	7 years	Statute of Limitations
Petty cash, postage and telephone books- (Recorded in Minutes)	7 years	Tax, VAT, Statute of Limitations
Timesheets	7 years	Audit and Working Time Regulations
Wage Books (Recorded in Minutes)	2 years 12 years	Superannuation
Salary Records (Recorded in Minutes)	7 years	Audit
Insurance - Employer's Liability Public Liability and Health & Safety Inspection records (Recorded in Minutes)	40 years 21 years	Management Statute of Limitation Audit/legal
Annual Return	Indefinite – Website	Transpacy Code
Annual Accounts	Indefinite - Website	Transpacy Code
Investments (Reported in Minutes)	Audit	Audit Management
Title deeds, leases, agreements and contracts (Reported in Minutes)	Indefinite	Audit
Members allowances register (Recorded in Minutes)	7 years	Audit Management