

POLICY AND PROCEDURE

Good Practice Guide – Worcestershire County Association of Local Councils

ARCHIVING AND RETENTION OF DOCUMENTS

LINDRIDGE PARISH COUNCIL

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/Audit
Bank Statements, including deposit/savings accounts	6 years	Audit
Bank paying-in books	6 years	Audit
Cheque book stubs	6 years	Audit
Quotations and Tenders	6 years	Limitation Act 1980 (as amended)
Paid Invoices	6 years	VAT/Audit
Paid Cheques	6 years	Limitation Act 1980 (as amended)
VAT Records	6 years generally but 20 years for VAT on rent	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
Insurance company names & policy numbers	Indefinite	Management
Certificate 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)
Correspondence –	General Correspondence	Destroy after 1 year
	Restricted	Destroy 1yr from resolution