

Retention of Documents Required for the Audit of Parish Councils

Document	Minimum Retention Period	Reason
Minute books	Indefinite	Archive
Scales of fees and charges	5 years	Management
Receipt and payment accounts	Indefinite	Archive
Receipt books of all kinds	6 years	VAT
Bank statements, including deposits/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	12 years / indefinite	Statute of Limitations
Paid invoices	6 years	VAT
Paid cheques	6 years	Statute of Limitations
VAT records	6 years	VAT
Petty cash, postage and telephone books	6 years	Tac, VAT, Statute of Limitations
Timesheets	Last completed audit year	Audit
Wages books	12 years	Superannuation
Insurance policies	While valid	Management
Investments	Indefinite	Audit, Management
Title deeds, leases, agreements, contracts	Indefinite	Audit, Management
Members allowances register	6 years	Tax, Statute of Limitations

Document	Minimum Retention Period	Reason
For Halls, Centres, Recreation Grounds		
<ul style="list-style-type: none"> - Application to hire - Lettings diaries - Copies of bills to hirers - Record of tickets issued 	6 years	VAT
For Allotments		
<ul style="list-style-type: none"> - Register and plans 	Indefinite	Audit, Management
For Burial Grounds		
<ul style="list-style-type: none"> - Register of fees collected - Register of burials - Register of purchased graves - Register / plan of grave spaces - Register of memorials - Application for interment - Applications for right to erect memorials - Disposal certificates - Copy certificates of grant of exclusive right of burial 	Indefinite	Archives, Cemeteries Orders, Cremations Regulations