

BROCKENHURST PARISH COUNCIL

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RETENTION OF DOCUMENTS REQUIRED FOR THE AUDIT OF PARISH COUNCILS

| 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 |
| 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, 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 | 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, Management |
| Title deeds, leases, agreements, contracts | Indefinite | Audit, Management |

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| Members allowances register | 6 years | Tax, Limitation Act 1980 (as amended) |
| For Allotments | | |
| Register and plans | Indefinite | Audit, Management |
| For Burial Grounds | | |
| 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 copy certificates of grant of exclusive right of burial | Indefinite | Archives, Local Authorities Cemeteries Order 1977 (SI.204) |

This is in accordance with guidance note LTN 40 from NALC.

Reviewed: 17.9.24

Next review: September 2025 or soon if guidance changes