

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

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 as amended 3.8.22

Adopted: February 2020

Amended August 2022

To be reviewed: February 2023 or soon if guidance changes