

# SWANWICK PARISH COUNCIL RETENTION OF DOCUMENTS



## 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 & Payment (or Income & Expenditure) Accounts	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	12 years/ indefinite	Statute of Limitations
VAT Invoices	6 years	VAT
Paid cheques	6 years	Statute of limitations
VAT Records	6 years	VAT
Petty cash, postage and telephone books	6 Years	Tax, 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 allowance register	6 years	Tax, Statute of Limitations
For halls, centres and Recreation grounds - Application to hire - Lettings diaries - Copies of bills to hirers - Record of tickets issued	6 years	VAT

For allotments Register and plans	Indefinite	Audit, Management

Swanwick Parish Council Retention of Documents	Adopted May 2016 Minute No. <b>162.8/2016</b>
Reviewed May 2017	