

Wingerworth Parish Council – Retention of Documents

1. Introduction

The Council has established minimum retention periods for a range of Council documents according to various requirements from bodies such as HMRC and for audit purposes.

2. The schedule for retention of documents:

Document	Minimum retention period	Reason
Minutes	Indefinite	Archive
Scale of fees and charges	5 years	Management
Income & Expenditure Accounts	Indefinite	Archive
Receipt books of all kinds	6 years	VAT
Bank Statements	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	Statute of Limitations
VAT Invoices	6 years	VAT
Paid cheques	6 years	Statute of limitations
VAT Records	6 years	VAT
Salary records	12 years	Superannuation
Insurance policies	While valid	Management
Investments	Indefinite	Audit, Management
Title deeds, leases and agreements	Indefinite	Audit, Management
Parish Hall lettings records/income	6 years	Audit, Management