

# Trunch Parish Council

# Retention of Documents Policy

SR – Statutory Requirement, AR – Audit Requirement, BP – Best Practice

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| **Document**  | **Minimum retention period** | **Explanation** |
| Minute Books (SR) | Indefinite | Archive (NRO), Electronic copy (Clerk), Website (at least 2 years) |
| Accounts, Annual Governance and Accountability Return, (SR/AR) | Indefinite | Hard Copy Archive (NRO), Electronic copy (Clerk), Website (at least 5 years) |
| Receipt records (SR) | 7 years | VAT |
| Bank statements (AR) | 7 years | Audit and management |
| Bank paying-in books (AR/SR) | 7 years | Audit and management |
| Cheque book stubs (AR/SR) | 7 years | Audit and management |
| Quotations and tenders (AR/SR) | 12 years | Statute of Limitations |
| Invoices / Records (AR/SR) | 7 years | VAT |
| Timesheets (AR), Payroll / (SR)Sickness / Holiday record (BP)Tax Codes (AR)Written Statement of Particulars (SR)Job Description (SR)Completed Job Application forms(BP)  | Last completed audit year7 yearsDuring EmploymentFurther 12 monthsDuring EmploymentFurther 12 months6 months advisory | Audit, personnelAudit, HMRCModel document availableModel document availablePost interview queries |
| Wages books (SR/AR) | 12 years | Superannuation |
| Insurance policies (AR)Employers Liability Certificates (SR/AR) | While valid40 years | Audit and management |
| Property title deeds, leases, agreements, contracts (SR/AR) | Indefinite | Audit and management |
| For allotmentsTenancy Agreements (SR) | Length of tenancy plus 12 months | Audit and management |