

Appendix 1

Retention of Documents by the Parish Council

Document	Minimum retention period	Explanation
Minute Books	Indefinite	Archive (NRO) Electronic copy (Clerk)
Scales of fees and charges	6 years	Management purposes
Receipt & Payment (or Income & Expenditure) Accounts Annual Returns year end bank reconciliation	Indefinite	Hard Copy Archive (NRO) Electronic copy (Clerk)
Receipt books of all kinds	6 years	VAT
Bank statements, including deposit/savings account, other investments	6years	Audit and management
Bank paying-in books	6 years	Audit and management
Cheque book stubs	6 years	Audit and management
Quotations and tenders	12 years	Statute of Limitations
VAT Invoices	6 years	VAT
VAT Records	6 years	VAT
Petty cash, postage and telephone books	6 years	Audit, management, tax, VAT
EU funded projects accounts	13 Years	EU laws
Timesheets	Last completed audit year	Audit
Wages books	12 years	Superannuation
Insurance policies Employers Liab. Certificates	While valid 20 years	Management
Title deeds, leases, agreements, contracts	Indefinite	Audit, Management
Members allowance register (if applicable)	6 years	Tax