

## Wimborne Minster Town Council Retention of Documents

Author: Louise Harrison, Town Clerk and RFO to Wimborne Minster Town Council, 19 February 2024

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This Policy is based on the National Association of Town Council's (NALC) Legal Topic Note (Note) 40 3 August 2022 (Local Council documents and records as referenced by Chapter 11 of Arnold-Baker on Local Council Administration and required for the Audit of Parish Councils).

These guidelines are issued by NALC and are subject to change at NALC recommendation. Wimborne Minster Town Council will update the retention of documents as per the recommendation of NALC as and when Note 40 changes. Review dates are set by NALC and Wimborne Minster Town Council will review these under NALC guidelines and statute.

Retention of documents required for the audit of parish and town councils:

Document	Minimum retention period	Archive
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*
Paid invoices	6 years	VAT
Paid cheques	6 years	Limitation Act 1980*
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*
Timesheets	Last completed audit year 3 years	Audit (requirement) and personal injury (best practice)
Wages books	12 years	Superannuation
Insurance policies	As long as it is possible for a claim to be made	Management and legal proceedings
Certificates for insurance against employee liability	Indefinitely	Future claims
Investments Indefinite	Indefinite	Audit and management
Title deeds, leases, agreements, contracts	Indefinite	Audit and management
Members allowances register	6 years	Tax, Limitation Act 1980*
<b>For halls, centre, and recreation grounds:</b>		
Application to hire lettings diaries copies of bills to hires record of tickets issued	6 years	VAT
<b>For allotments:</b>		
Register and plans	Indefinite	Audit and management
<b>For burial grounds:</b>		
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, and copy certificates of grant of exclusive right of burial	Indefinite	Archives and Local Authorities Cemeteries Order 1977 (SI 204)

\*as amended

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