

Retention of Documents by Emneth Parish Council

Document Status SR – Statutory Requirement AR – Audit Requirement BP – Best Practice Red – Must have Black– Good to have	Minimum retention period	Explanation
Minute Books (SR)	Indefinite	Archive (NRO) Electronic copy (Clerk) Website (2 years)
Scales of fees and charges (Allotment, cemetery, markets, etc) (AR)	7 years	Audit and management
Receipt & Payment (or Income & Expenditure) Accounts Annual Returns, year-end bank reconciliation (SR/AR)	7 years	Hard Copy Archive (NRO) Electronic copy (Clerk) Website (2 years)
Receipt books of all kinds (SR)	7 years	VAT
Bank statements, including deposit/savings account, bonds, other investments certificates (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
VAT Invoices / Records (AR/SR)	7 years	VAT
Petty cash, postage and telephone books (AR/SR)	7 years	Audit, management, tax, VAT
EU funded projects accounts (AR/SR)	13 Years	EU laws
Timesheets (AR), Payrol / (SR) Sickness / Holiday record (BP)	Last completed audit year	Audit, personnel
Tax Codes (AR)	7 years	Audit, HMRC
Written Statement of Particulars (SR)	During Employment Further 6 months	Model document available
Job Description (SR)	During Employment Further 6 months	Model document available

Completed Job Application forms (BP)	6 months advisory	Post interview queries
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Wages books (SR/AR)	7 years	Superannuation
Insurance policies (AR) Employers Liability Certificates (SR/AR)	7 years 40 years	Audit and management
Title deeds, leases, agreements, contracts (SR/AR) Incl. Charter Deeds for a Market	Indefinite	Audit and management Historical
Members allowance register- where applicable (SR/AR)	7 years	HMRC Tax
For halls, centres and recreation grounds and other income such as grazing licences, moorings, car park receipts (AR) - Application to hire - Lettings diaries - Copies of bills to hirers - Record of tickets issued - Inspections incl. Professional Inspections - Contractors Public Liability Certificates	7 years 20 years 20 years	Audit and management VAT Insurance purposes (must be retained in the event of any public liability claims being made)
For allotments Register and plans (SR)	Indefinite	Audit and management NRO (after 10 years)
For burial grounds (SR) - Register of fees collected - Register of burials - Register of purchased graves - Register/plan of grave spaces - Register of memorials - Applications for internment - Applications for right to erect memorials - Disposal certificates - Copy certificates of grant of	Indefinite	Cemeteries Orders Cremations Regulations (to be retained by the Clerk)

exclusive right of burial - Rules and Regulations		
For Markets - Rules and Regulations (AR) - Price list for Traders(AR) - Casual Stall fees list (AR) - Market Policy (BP)	7 years Retain current document	Audit and management

Policies and procedural documents		
Action Plan (BP) Allotment Policy (BP) Asset Register (AR/SR) Code of Conduct (SR) Complaints Policy (BP) Committee Terms of Reference (SR) Data Protection Policy (SR) Emergency Plan (BP) Expenses Policy (BP) Equality Policy (SR) Financial Regulations (SR) Family Friendly Policy (BP) Grant Awarding Policy (BP) Grievance and Disciplinary Policy (BP) Health & Safety Policy (BP or SR for 5 or more employees) Insurance Policy (SR) Interests Forms (SR) List of Cllr attendance (BP) Lone Workers Policy (BP) Members Allowance Policy (BP) Openness Policy or Statement (SR) Pension Policy (SR) Planning Register (BP) Planning Policy (BP) Privacy Statements (where requirement to be identifiable) (SR) Risk Management Policy/Schedule (SR/AR) Record of Grants Awarded (SR/AR) Record of Borrowings (AR) Recruitment Policy (BP) Retirement Policy (BP)	Retain until reviewed / renewed	

Planning Policy (BP) Standing Orders (AR/BP) Training & Development Policy (BP) Other: Certificates of Waste Disposal (Dog waste bin collection records) (SR)		
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