

## Kirkburton Parish Council – Retention of Documents Policy

Document	Minimum Retention Period	Reason
Minute books	Indefinite	Archive
Scales of fees & charges	6 years	Management
Receipt & Payment accounts	Indefinite	Archive
Receipt books of all kinds	6 years	VAT
Bank statements inc 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 & tenders	6 years	Limitation Act 1980 (as amended)
Paid invoices	6 years	VAT
Paid cheques	6 years	Limitation Act 1980 (as amended)
VAT records	6 years generally but 20 years for VAT on rents	VAT
Petty cash, postage & telephone books	6 years	Tax, VAT, Limitation Act 1980 (as amended)
Timesheets	Last completed audit year 3 years	Audit (Requirement) Personal Injury (Best practice) Limitation Act 1980 (as amended))
Wages books	12 years	Superannuation
Insurance policies	While valid.	Management
Insurance company names and policy numbers for all insured risks	Indefinite	Management
Certificates for insurance against liability for employees	40 years from date on which insurance commenced or was renewed	The Employers' Liability (Compulsory Insurance) Regulations 1998 (SI 2753), Management
Investments	Indefinite	Audit, Management
Title deeds, leases, agreements, contracts	Indefinite	Audit, Management
Members' allowances register	6 years	Tax, Limitation Act 1980 (as amended)
Allotment register and plans	Indefinite	Audit, Management
Information from other bodies, eg YLCA, NALC, principal authorities, etc	As long as it is useful and relevant	Management
Documentation relating to staff	Until it is no longer necessary for the purpose it was held. However, even after an employment relationship has ended, the Council may need to retain and access staff records for former staff for the purposes of giving references, payment of tax, national insurance contributions and pensions and in respect of any related legal claims made against the Council. The time limits within which a claim and any appeal may be lodged against an employer at an employment tribunal are set out in the legislation that contains the employment right in question or failing that by reference to the Limitation Act 1980 (as amended). The time for lodging a claim at an employment tribunal is usually measured from the date the employment relationship ended or the date of the act complained of.	Audit, Management
Small Annual Grant application forms, associated documentation and receipt slips	Last completed audit year	Audit
Grants above £301 application forms, associated documentation, receipt slips and invoices	2 years	Audit, Management