

Preston St Mary Parish Council

Retention of Documents Required for Audit

DOCUMENT	MINIMUM RETENTION	REASON
1. Minute Books	Indefinite	Archive
2. Receipt and Payment Accounts	Indefinite	Archive
3. Receipt Books	6 years	VAT
4. Bank Statements	Last completed audit year	Audit
5. Bank Paying-in Books	Last completed audit year	Audit
6. Quotations and Tenders	6 years	Limitation Act 1980
7. Paid Invoices	6 years	VAT
8. VAT Records	6 years	VAT
9. Wages Books	12 years	Superannuation
10. Insurance Policies	While valid	Management
11. Certificates of Insurance against liability for employees	Indefinite	The Employers' Liability (Compulsory Insurance) Regs. 1998 (SI 2753)
12. Title deeds, Leases, Agreements, Contracts	Indefinite	Audit, Management

Ref: NALC Annexe to Legal Topic Note 40

Approved at a Meeting of the Parish Council

Date:

Signed: