
TONGWYNLAIS COMMUNITY COUNCIL



RETENTION OF DOCUMENTS REQUIRED FOR THE AUDIT OF PARISH COUNCILS

DOCUMENT	MINIMUM RETENTION PERIOD	REASON
• Minute Books	Indefinite	Archive
• Agendas	5 years	Management
• Scales of Fees and Charges	6 years	Management
• Receipts and Payment accounts	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 (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 and telephone books	6 years	TAX, VAT, Limitation Act 1980 (as amended)
• Timesheets	Last completed audit year 3 years	Audit (requirement) Personal Injury (best practice)
• Correspondence relating to staff	3 years	Management
• Accidents/Incident reports	20 years	Potential Claims
• Wages books/Payroll	12 years	Superannuation
• Insurance Policies	While Valid	Management
• Insurance company names and policy numbers	Indefinite	Management

<ul style="list-style-type: none"> • Certificates for Insurance against liability for employees 	40 years from date on which insurance commenced or renewed	The Employers' Liability (Compulsory Insurance) Regulations 1998 (SI.2753), Management
<ul style="list-style-type: none"> • Information from other bodies e.g. circulars/magazines/journals from county associations, NALC, principal authorities 	Retained for as long as it is useful and relevant	Information
<ul style="list-style-type: none"> • Local/historical information 	Indefinite	Information
<ul style="list-style-type: none"> • Investments 	Indefinite	Audit, Management
<ul style="list-style-type: none"> • Title Deeds, leases, agreements, contracts 	Indefinite	Audit, Management
<ul style="list-style-type: none"> • Members Allowances Register 	6 Years	Tax, Limitation Act 1980 (as amended)
<ul style="list-style-type: none"> • General Correspondence 	Retained for as long as useful and relevant. (Unless it relates to specific categories outlined in the policy)	Management
Planning Papers		
<ul style="list-style-type: none"> • Applications 	1 year	Management
<ul style="list-style-type: none"> • Appeals 	1 year unless significant development	Management
<ul style="list-style-type: none"> • Local Development Plans 	Retained for as long as in force	Reference
<ul style="list-style-type: none"> • Local Plans 	Retained for as long as in force	Reference
<ul style="list-style-type: none"> • Town/Neighbourhood Plans 	Indefinite – final adopted plans	Historical purposes
For Halls, Centre, Recreation Grounds		
<ul style="list-style-type: none"> • Application to hire • Lettings diaries • Copies of bills to hires • Record of tickets issued 	6 years	VAT
For Allotments		
<ul style="list-style-type: none"> • Register and plans 	Indefinite	Audit, Management
For Burial Grounds		
<ul style="list-style-type: none"> • Register of fees collected • Register of burials • Register of purchased graves • Register of memorials • Applications for interment • Applications for right to erect memorials • Disposal certificates • Copy certificates of grant of exclusive right of burial 	Indefinite	Archives, Local Authorities Cemeteries Order 1977 (SI.204)

Disposal of Documents

All confidential documents will be shredded and disposed of as confidential waste. A list will be kept of all documents disposed of to meet the requirements of the GDPR. Non-confidential documents will be disposed of as recycling waste or general waste as applicable.