

EUXTON PARISH COUNCIL

Retention of documents required for the Audit of Parish Council's

Document	Minimum retention period	Reason	Euxton specific
Minute books	Indefinite	Archive	Paper - very old minute books, 10 bound books 1921 to 1986 – February 2016 deposited with Euxton Library. Paper - typed paper minutes from 1986 to present – stored with Clerk Paper & Electronic – from July 1999, typed minutes stored in an annual marked file for the signed copies & 'electronic' stored on computer/cloud
Scales of fees and charges	6 years	Management	Interpretation: Fees charged for football field seasonal rentals. Paper – invoices within the Accounts ledger lever arch files, stored with the Clerk Electronic - invoices – electronic stored on computer/cloud
Receipt and payment account(s)	Indefinite	Archive	Interpretation - Actual Accounts Record (not paper vouchers or receipts – see below) Paper - Pre 1999 – ledger files (paper) stored with Clerk Paper - Post 1999 – paper print files with Clerk Electronic – 2016/2017 accounts package and backed up on laptop and cloud
Receipt books of all kinds	6 years	VAT	Paper - all payments to/receipts to the Council are stored with that financial years' Accounts (ie the Accounts lever arch file), stored with Clerk
Bank statements, including deposit/savings accounts	Last completed audit year	Audit	Paper - in bank ring binder with accounts, stored with Clerk. Electronic statements are printed off for audit. Bank can reproduce if necessary
Bank paying-in books	Last completed audit year	Audit	Paper - stored with Clerk in office
Cheque book stubs	Last completed audit year	Audit	Paper - stored with Clerk in office

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Quotations and tenders	6 years	Limitation Act 1980 (as amended)	Paper - accepted/ordered quotations are copied in the relevant Accounts file for that financial year. Others stored with relevant Project File. Stored with Clerk. Electronic – contractors/figures will appear in agenda/minutes when considered and chosen.
Paid invoices	6 years	VAT	Interpretation – actual invoices sent in to and paid out by the Council ‘Vouchers’ Paper - stored with that financial years’ Accounts (ie, the Accounts lever arch file) paper, stored with Clerk. Electronic - monthly expenditure vouchers scanned in from 01/04/13 and stored electronically with relevant electronic Accounts file stored on computer/cloud
Paid cheques	6 years	Limitation Act 1980 (as amended)	Interpretation – cheques written by Council, sent to supplier, then returned by bank to Council. This no longer happens, banks do not return paid cheques.
VAT records	6 years	VAT	Interpretation – claim forms send in to VAT claim office Paper - claim forms are stored in the VAT filed in Clerk’s office. Electronic - when VAT is claimed/received back on an expenditure it is logged by the expenditure using a claim date, this information is in the excel Accounts file stored on computer/cloud
Petty cash, postage and telephone books	6 years	Tax, VAT, Limitation Act 1980 (as amended)	Paper - relevant items stored as supporting papers with expenditure vouchers in the Accounts lever arch file. Stored with Clerk.
Timesheets	Last completed audit year	Audit	Interpretation: time-sheets submitted by the village caretakers and other staff. Paper - stored in the office with the Clerk. Interpretation: time-logs made by the Clerk. Electronic – stored on computer/cloud

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Wages books	12 years	Superannuation	Paper - stored in the office with the Clerk up to end of tax year March 2016. Paper – from 1 April 2016 onwards stored with contracted out company Studholme Bell, Euxton.
Insurance policies	While valid	Management	Paper - policy documents stored in the office with the Clerk 'Insurance' file Electronic – from October 2014 - policy documents in Insurance file stored on computer/cloud
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	Paper - policy documents stored in the office with the Clerk 'Insurance' file Electronic – from October 2014 - policy documents in Insurance file stored on computer/cloud
Investments	Indefinite	Audit, Management	Interpreted – we have no investments currently (not counting balances in banks which is covered above)
Title deeds, leases, agreements, contracts	Indefinite	Audit, Management	Paper - stored in the office with the Clerk. Electronic - scanned in to 'Deeds' file - electronic stored on computer/cloud
Members allowances register	6 years	Tax, Limitation Act 1980 (as amended)	Interpretation – Euxton does not run a Members Allowances scheme presently.

For Halls, Burial Grounds and Allotments there are specific rules so if these become relevant for Euxton they will need to be added on to this register.

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Document	Minimum retention period	Reason	Euxton specific
Allotments	Indefinite	Archive	Electronic package is used to hold details of plots and plot holders. Information is stored on host servers. Paper agreements and contracts are scanned in and attached to the electronic package.

Reviewed:BY COUNCIL..... Date:18 May 2023.....