

QUEENSFERRY COMMUNITY COUNCIL

RETENTION OF DOCUMENTS REQUIRED FOR THE AUDIT OF PARISH & COMMUNITY COUNCILS	
DOCUMENT	MINIMUM RETENTION PERIOD / REASON
<ul style="list-style-type: none"> • Minute Books • Scales of fees and charges 	Indefinite 6 years for management purposes
<ul style="list-style-type: none"> • Receipts and payments account(s) • Receipt books of all kinds 	Indefinite 6 years for vat purposes
<ul style="list-style-type: none"> • Bank Statements Including deposit and savings accounts 	For Audit purposes -and kept for office management
<ul style="list-style-type: none"> • Bank paying in books • Cheque book stubs 	Last completed Audit year – and kept for office management Last completed Audit year – and kept for office management
<ul style="list-style-type: none"> • Quotations and tenders • Paid Invoices • Paid cheques 	6 years for VAT reasons 6 years
<ul style="list-style-type: none"> • V.A.T. records 	6 years generally, but 20 years for vat on rents.
<ul style="list-style-type: none"> • Petty cash, postage, telephone books 	6 years
<ul style="list-style-type: none"> • Time sheets 	Last completed Audit Year – (Audit requirement) Personal injury (best practice)
<ul style="list-style-type: none"> • Wages books • Insurance policies 	12 years – for superannuation purposes While valid – for management purposes
<ul style="list-style-type: none"> • Certificates for insurances Against liability for employees 	40 years from date of which insurance commenced or was renewed The Employers' Liability (compulsory Insurance) Management
Investments	Indefinite regarding Audit Management
<ul style="list-style-type: none"> • Title Deeds, leases, agreements, contracts 	Indefinite for Audit management
<ul style="list-style-type: none"> • Members Allowances register 	Tax, Limitation Act 1980 (as amended)
<ul style="list-style-type: none"> • Litter picking loan form 	Destroyed on return of equipment

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