

Topcroft Parish Council

DATA RETENTION AND DISPOSAL POLICY

SR – Statutory Requirement

AR – Audit Requirement

BP – Best Practice

Document	Minimum Retention Period	Explanation
Minute Books (SR)	Indefinite	Archive (Norfolk Record Office - NRO), Electronic copy (Clerk), Website (at least 2 years)
Accounts, Annual Governance and Accountability Return, (SR/AR)	Indefinite	Hard Copy Archive (NRO), Electronic copy (Clerk), Website (at least 5 years)
Receipt records (SR)	7 years	VAT
Bank statements (AR)	7 years	Audit and management
Bank paying-in books (AR/SR)	7 years	Audit and management
Cheque book stubs (AR/SR)	7 years	Audit and management
Quotations and tenders (AR/SR)	12 years	Statute of Limitations
Invoices / Records (AR/SR)	7 years	VAT
Timesheets (AR), Payroll / (SR) Sickness / Holiday record (BP)	Last completed audit year	Audit, personnel
Tax Codes (AR)	7 years	Audit, HMRC
Written Statement of Particulars (SR)	During Employment Further 12 months	Model document available
Job Description (SR)	During Employment Further 12 months	Model document available
Completed Job Application forms (BP)	6 months advisory	Post interview queries
Wages books (SR/AR)	12 years	Superannuation
Insurance policies (AR) Employers Liability Certificates (SR/AR)	While valid 40 years	Audit and management
Property title deeds, leases, agreements, contracts (SR/AR)	Indefinite	Audit and management
For allotments Tenancy Agreements (SR)	Length of tenancy plus 12 months	Audit and management