Retention of Documents Policy

SR – Statutory Requirement, AR – Audit Requirement, BP – Best Practice

Document	**Minimum retention period**	**Explanation**
Minute Books (SR)	Indefinite	Archive (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) Tax Codes (AR) Written Statement of Particulars (SR) Job Description (SR) Completed Job Application forms (BP)	Last completed audit year 7 years During Employment Further 12 months During Employment Further 12 months 6 months advisory	Audit, personnel Audit, HMRC Model document available Model document available 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

Adopted 21st January 2026
Next Review January 2029