

WHITTON & TOSSON PARISH COUNCIL

Document Storage Procedure

1. Approach to Document Storage & retention:

- a. This council does not have an office from which the clerk can work. Documents are therefore stored at the clerk's home. It is proposed that some documents e.g. past minutes for both the parish council and the joint burial committee be stored at Northumberland Archives - Woodhorn. Parish Council minutes for the current financial year and the previous financial year will be retained in the village as follows:

2. WHITTON & TOSSON PARISH COUNCIL – list of documents held times they should be retained

RETENTION OF DOCUMENTS REQUIRED FOR THE AUDIT OF PARISH COUNCILS			
DOCUMENT	MINIMUM RETENTION PERIOD	REASON	LOCATION
<ul style="list-style-type: none"> ▪ Minutes 	Indefinite	Archive	Clerk's home - Signed Parish Council minutes for the current financial year and the previous financial year. - Signed Joint Burial Committee minutes for the current financial year and the previous financial year. All others will eventually be held at Woodhorn Northumberland Archive. Unsigned copies of minutes published on PC website from September 2017 and retained on laptop from May 2011.
<ul style="list-style-type: none"> ▪ Scales of fees and charges 	5 years	Management	N/A
<ul style="list-style-type: none"> ▪ Receipt and payment account(s) 	Indefinite	Archive	Clerk's Home and laptop
<ul style="list-style-type: none"> ▪ Receipt books of all kinds 	6 years	VAT	Clerk's Home and laptop
<ul style="list-style-type: none"> ▪ Bank statements, including deposit/savings accounts 	Last completed audit year	Audit	Clerk's Home and laptop
<ul style="list-style-type: none"> ▪ Bank paying-in books 	Last completed audit year	Audit	Clerk's Home and laptop
<ul style="list-style-type: none"> ▪ Cheque book stubs 	Last completed audit year	Audit	Clerk's Home and laptop
<ul style="list-style-type: none"> ▪ Quotations and tenders 	6 years	Limitation Act 1980 (as amended)	Clerk's Home and laptop
<ul style="list-style-type: none"> ▪ Paid invoices 	6 years	VAT	Clerk's Home and laptop
<ul style="list-style-type: none"> ▪ Paid cheques 	6 years	Limitation Act 1980	Clerk's Home and laptop

RETENTION OF DOCUMENTS REQUIRED FOR THE AUDIT OF PARISH COUNCILS

DOCUMENT	MINIMUM RETENTION PERIOD	REASON	LOCATION
		(as amended)	
<ul style="list-style-type: none"> ▪ VAT records 	6 years	VAT	Clerk's Home and aptop
<ul style="list-style-type: none"> ▪ Petty cash, postage and telephone books 	6 years	Tax, VAT, Limitation Act 1980 (as amended)	No Petty Cash or telephone book maintained.
<ul style="list-style-type: none"> ▪ Timesheets 	Last completed audit year	Audit	Clerk's Home and laptop
<ul style="list-style-type: none"> ▪ Wages books 	12 years	Superannuation	HMRC BPT-RTI software retains records on laptop.
<ul style="list-style-type: none"> ▪ Insurance policies 	While valid	Management	Clerk's Home and laptop
<ul style="list-style-type: none"> ▪ 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.	Clerk's Home and laptop
<ul style="list-style-type: none"> ▪ Investments 	Indefinite	Audit, Management	None
<ul style="list-style-type: none"> ▪ Title deeds, leases, agreements, contracts 	Indefinite	Audit, Management	Clerk's Home and laptop
<ul style="list-style-type: none"> ▪ Members allowances register 	6 years	Tax, Limitation Act 1980 (as amended)	Clerk's Home and laptop
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	Not applicable

Adopted 25th November 2021