RETENTION OF DOCUMENTS

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| DOCUMENT | MINIMUM RETENTION PERIOD | REASON |
|  |  |  |
| Minute books | Indefinite | Archive |
| Receipt and payment account(s) | Indefinite | Archive |
| Receipt books of all kinds | 6 years | VAT |
| Bank statements, including deposit/savings accounts | Last completed audit year | Audit |
| Bank paying in books | Last completed audit year | Audit |
| Cheque book stubs | Last completed audit year | Audit |
| Quotations and tenders | 6 years | Limitation Act 1980 (as amended) |
| Paid invoices | 6 years | VAT |
| Paid cheques | 6 years | Limitation Act 1980 (as amended) |
| VAT records | 6 years | VAT |
| Petty cash, postage and telephone books | 6 years | Tax, VAT, Limitation Act 1980 (as amended) |
| Timesheets | Last completed audit year | Audit |
| Wages books | 12 years | Superannuation |
| Insurance policies | While valid | Management |
| Certificate for Insurance against liability for employees | 40 years from date on which insurance commenced or was renewed | The Employers’ Liability (Compulsory Insurance) Regulations 1988 (S1.2753). Management. |
| Investments | Indefinite | Audit. Management. |
| Title deeds, leases, agreements, contracts | Indefinite | Audit. Management. |
| Members allowance register | 6 years | Tad, Limitation Act 1980 (as amended) |
| Allotment register and plans | Indefinite | Audit. Management. |
| Information from other bodies – HALC, NALC, BDBC, HCC etc etc | As long as is useful and relevant | Management. |
| General correspondence, emails etc | As long as is useful and relevant | Management.  |