

LMPC Retention of Documents and Records Policy.

(based on NALC guidelines in Legal Topic Note 40, Nov 2016)

Document	Minimum Retention Period	Reason
Minute Books	Indefinite	Archive
Meeting Recordings	6 months	Management
Scales of fees and charges	6 years	Management
Receipt and payment (accounts)	Indefinite	Archive
Receipt books of all kinds	6 years	VAT
Bank statements, including Deposit/ savings accounts	6 years	Audit
Bank paying-in books	6 years	Audit
Cheque book stubs	6 years	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 and postage books	6 years	Tax, VAT
Wages and payroll details	12 years	Superannuation
Insurance policies	6 years	Management
Certificates for insurance against liability for employees	40 years from date on which ins. was commenced or renewed.	Employer's Liability Regs.1998. Management
Investments	Indefinite	Audit, Management
Tithes, deeds, Leases, agreements, contracts	Indefinite	Audit, Management
Members allowances register	6 years	Tax, Limitation Act 1980 (as amended)
Allotments		
Tenancy Agreements	Indefinite	Audit, Management
Cemetery		
<ul style="list-style-type: none"> - Register of Burials - Register of Purchased Graves - Register of Graves - Plan of Graves + memorials - Applications for interment - Applications for right to erect memorials - Copy certificates of Grant of Exclusive Right of Burial - Disposal certificates (ashes) -Green forms 	Indefinite	Archives, Local Authorities Cemeteries Order 1977(sl.204)

Adopted by Resolution of the Council 10th May 2018