

INCORPORATION DOCUMENTS				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Certificate of Incorporation	N/A	N/A	Permanently	On Companies House website
Certificate of change of company name	N/A	N/A	Permanently	On Companies House website
Memorandum and Articles of Association (original)	N/A	N/A	Permanently	On Companies House website
Memorandum and Articles of Association (current)	Permanently	CA	Permanently	On Companies House website
MEETINGS				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Notices of meetings	N/A	N/A	6 years	In case of challenge to validity of meeting or resolutions
Board and committee minutes	Permanently	CA	Permanently	Signed originals must be kept
Board resolutions	Permanently	CA	Permanently	Signed originals must be kept

REGISTRATIONS AND STATUTORY RETURNS				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Audited company returns and financial statements	N/A	N/A	Permanently	Best practice
Declarations of interest	N/A	N/A	Permanently	Held in minutes
Register of Directors and Secretaries	Permanently	N/A	Permanently	Best practice
Register of members	Permanently	N/A	Permanently	Best practice
Register of Seals	N/A	N/A	Permanently	Best practice
Register of Share Certificates	N/A	N/A	Permanently	Best practice
STRATEGIC MANAGEMENT				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Business plans and supporting documentation (e.g. structures, aims, objectives, funding issues).	N/A	N/A	5 years	Best practice

INSURANCES				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Current and former policies	N/A	N/A	6 years plus current, however details of policy numbers and insurer must be kept permanently (Insurance Act 2015)	Limitation can commence from knowledge of potential claim, not the cause of it. RSL Boards must annually reaffirm their continuation of the Voluntary Board Members Liability Policy.
Annual insurance schedule	N/A	N/A	6 years (Insurance Act 2015)	Best practice
Claims and related correspondence	N/A	N/A	Until claims under the policy are barred or three years after the policy lapses, whichever is longer (Insurance Act 2015)	Zurich Municipal recommendation. NCVO recommends three years after settlement.
Indemnities and guarantees	N/A	N/A	6 years after expiry (Insurance Act 2015)	Limitation for legal proceedings. 12 years if related to land.
Group health policies	N/A	N/A	12 years after cessation of benefit (Insurance Act 2015)	Best practice
Employer's liability insurance certificate	At least 40 years	Employer's Liability (Compulsory Insurance) Regulations 1998	Minimum 40 years (Employers Liability (compulsory Insurance) Regulations 1988)	Statutory requirement

FINANCE, ACCOUNTING & TAX RECORDS				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Accounting records for Limited Company	10 years	CA	10 years	Best practice
Balance sheets and supporting documents	10 years	N/A	10 years	Best practice
Loan account control reports	N/A	N/A	6 years	Best practice
Signed copy of annual report and accounts	Permanently	Companies Act	Permanently	Best practice
Budget and internal financial reports	N/A	N/A	2 years	Best practice
Tax returns and records	N/A	N/A	10 years	TMA Sec 20 may require any documents relating to tax over 6+ years
VAT records	6 years	VATA	6 years	Revenue and Customs requirement for VAT registered bodies.
Orders and delivery notes	6 years	VATA	6 years	Revenue and Customs requirement for VAT registered bodies.
Copy invoices	6 years	VATA	6 years	Revenue and Customs requirement for VAT registered bodies.
Credit and debit notes	6 years	VATA	6 years	Revenue and Customs requirement for VAT registered bodies.
Cash records	6 years	VATA	6 years	Revenue and Customs requirement for VAT registered bodies.
Journal transfer documents	6 years	VATA	6 years	Revenue and Customs requirement for VAT registered bodies.
Creditors, debtors and cash income control accounts	6 years	VATA	6 years	Revenue and Customs requirement for VAT registered bodies.
VAT related correspondence	6 years	VATA	6 years	Revenue and Customs requirement for VAT registered bodies.
European funded project financial documentation	6 years after end of project	N/A	N/A	European grants related requirement

OTHER BANKING RECORDS (INCLUDING GIRO)				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Cheques	N/A	N/A	6 years	Limitation for legal proceedings
Paying in counterfoils	N/A	N/A	6 years	Limitation for legal proceedings
Bank statements and reconciliations	3 years	CA	6 years	Limitation for legal proceedings
Instructions to bank	N/A	N/A	6 years	Limitation for legal proceedings
CONTRACTS & AGREEMENTS				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Contracts under seal and/or executed as deeds	N/A	N/A	12 years after completion (including any defects liability period)	Limitation for legal proceedings
Contracts for the supply of goods and services, including professional services	N/A	N/A	6 years after completion (including any defects liability period)	Limitation for legal proceedings (12 years if related to land)
Documentation relating to small one-off purchases of goods and services where there is no continuing maintenance or similar requirement	N/A	N/A	2 years after contract end	Best practice. Suggested limit goods or services costing up to £5,000
Loan agreements	N/A	N/A	12 years after last payment	Best practice
Licensing agreements	N/A	N/A	6 years after expiry	Limitation for legal proceedings
Rental and hire purchase agreements	N/A	N/A	6 years after expiry	Limitation for legal proceedings
Indemnities and guarantees	N/A	N/A	6 years after expiry	Limitation for legal proceedings
Documents relating to successful tender	N/A	N/A	6 years after expiry, 12 years for contracts under seal	Best practice
Documents relating to unsuccessful tender	N/A	N/A	2 years after notification	Best practice
Forms of tender	N/A	N/A	6 years	Best practice
CHARITABLE DONATIONS				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Deeds of covenant	6 years after last payment	TMA	6 years, 12 years if payment outstanding or dispute over deed	Limitation for legal proceedings if related to land.
Index of donations granted	N/A	N/A	6 years	Best practice
APPLICATION & TENANCY RECORDS				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Applications for accommodation	N/A	N/A	6 years after the offer is accepted	Best practice
CORE data record forms	N/A	CORE instructional manual	At least until the final dataset of the year	CORE Instruction Manual recommends that landlords should decide themselves how long they retain the forms, but that it would be prudent to retain them at least until the final dataset for the year is produced.
Housing Benefit notifications	N/A	N/A	2 years	Recommendation from the Institute of Rent Officers (now merged with CIH)
Rent statements	N/A	N/A	2 years	Best practice
Current tenant's Tenancy Files, including rent payment records and details of any complaints and harassment cases	N/A	N/A	Indefinitely	Independent Housing Ombudsman recommendation. For rent payment details best practice suggests live system holds 2 years records plus current year.
Former tenant's Tenancy Files (other than tenancy agreements - see below), including rent payment records and details of any complaints and harassment cases	N/A	N/A	3 to 5 years (as judged appropriate)	Independent Housing Ombudsman recommendation (but subject to DPA). 5 years is on an exception basis where the file contents are judged sufficiently important.
Former tenant's Tenancy Agreements and details of their leaving	N/A	N/A	Permanently	Independent Housing Ombudsman recommendation.
Care Plans for children and related documents	75 years	Ch A	Permanently	Independent Housing Ombudsman recommendation (but subject to DPA).
Care plans for adults and related documents	N/A	N/A	Permanently	May be subject to DPA. Some documents may be transferred to subsequent caring agency
Documentation, correspondence and information provided by other agencies relating to special needs of current tenants	N/A	N/A	While tenancy continues	Held on a need to know basis. May be confidential health or social care records. To be returned, passed to subsequent agency or destroyed at the end of tenancy.
Records relating to offenders	N/A	N/A	While tenancy continues	Held on a need to know basis. May be confidential police or probation service. To be returned or destroyed at the end of tenancy.
Technical and research	N/A	N/A	12 to 15 years	NCVO recommends 12 to 15 years after requirements have ended for both records and reports and drawings and other data.
ASB case files and associated documents	N/A	N/A	5 years or until the end of legal action	Best practice
Supporting People subsidy claims, support plans, single assessments including supporting information	N/A	N/A	Duration of tenancy	Best practice
Direct Debit documentation	N/A	N/A	2 years records plus current year.	Housing Ombudsman recommendations

PROPERTY RECORDS				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Rent registrations	N/A	N/A	Permanently	Rent Officer recommendation
Fair rent documentation	N/A	N/A	6 years	Rent Officer recommendation
Leases and deeds of ownership	N/A	NCVO	While owned. Deeds of title - permanently or until property disposed of. Leases - fifteen years after expiry	Best practice
Copy of former leases	N/A	N/A	12 years after settlement of all issues	Limitation for legal action relating to land or contracts under seal
Way leaves, licenses and easements	N/A	N/A	12 years after rights given or received cease	Limitation for legal action relating to land or contracts under seal
Abstracts of title	N/A	N/A	12 years after interest ceases	Limitation for legal action relating to land or contracts under seal
Planning and building control permissions	N/A	N/A	15 years after interest ceases	Increased from 13 at July 17 review
Searches	N/A	N/A	12 years after interest ceases	Limitation for legal action relating to land or contracts under seal
Property maintenance records	N/A	N/A	10 years	Disrepair requirements
Reports and professional opinions	N/A	N/A	10 years	Disrepair requirements
Development documentation	N/A	N/A	12 years after settlement of all issues	Limitation for legal action relating to land or contracts under seal
Invoices	6 years	VATA	12 years	Limitation for legal action relating to land or contracts under seal
Technical and research	N/A	N/A	15 years	NCVO recommends 12 to 15 years after requirements have ended for both records and reports and drawings and other data.

VEHICLES				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Mileage records	N/A	N/A	2 years after disposal	Best practice
Maintenance records, MOT tests	N/A	N/A	2 years after disposal	Best practice
Copy registrations	N/A	N/A	2 years after disposal	Best practice
EMPLOYEES: TAX & SOCIAL SECURITY (PAYROLL)				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Record of taxable payments	6 years	TMA	6 years	Revenue and Customs require retention of each payment for 3 years
Record of tax deducted or refunded	6 years	TMA	6 years	Revenue and Customs require retention of each payment for 3 years
Record of earnings on which standards NI contributions payable	6 years	TMA	6 years	Revenue and Customs require retention of each payment for 3 years
Record of employer's and employee's NI contributions	6 years	TMA	6 years	Revenue and Customs require retention of each payment for 3 years
NIC contracted out arrangements	6 years	TMA	6 years	Statutory requirement
Copies of notices to employees e.g. P45, P60	6 years	TMA	6 years	Statutory requirement
Revenue & Customs notice of code changes, pay and tax details	6 years	TMA	6 years	Statutory requirement
Expense claims	N/A	N/A	6 years after audit	Best practice
Record of sickness payments	3 years following year to which they relate	SSPR	6 years	Revenue and Customs require retention of each payment for 3 years
Record of maternity payments	3 years following year to which they relate	SSPR	6 years	Revenue and Customs require retention of each payment for 3 years
Income Tax and NI returns	3 years following year to which they relate	IT(E)R	6 years	Best practice
Redundancy details and record of payments and refunds	N/A	N/A	12 years	Institute of Personnel and Development (IPD) recommendation
Revenue & Customs approvals	N/A	N/A	Permanently	IPD recommendation
Annual earnings summary	N/A	N/A	12 years	Best practice

EMPLOYEES: PENSION SCHEMES (PAYROLL/LGPS)				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Actuarial valuation reports	N/A	N/A	Permanently	IPD recommendation
Detailed returns of pension fund contributions	N/A	N/A	Permanently	Best practice
Annual reconciliations of fund contributions	N/A	N/A	Permanently	Best practice
Money purchase details	N/A	N/A	6 years after transfer or value taken	IPD recommendation
Qualifying service details	N/A	N/A	6 years after transfer or value taken	IPD recommendation
Investment policies	N/A	N/A	12 years from end of benefits payable under policy	IPD recommendation
Pensioner records	N/A	N/A	12 years after benefits cease	IPD recommendation
Records relating to retirement benefits	6 years after year of retirement	RBS(IP)R	6 years after year of retirement	Statutory requirement
EMPLOYEES: PERSONNEL FILE				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Staff working with children & vulnerable adults.	N/A	N/A	Until person reaches 65 years of age or for 10 years whichever is longer	DDA & Warner Reports
Other staff.	N/A	CIPD	6 years after termination of employment	References and potential litigation
EMPLOYEES: DISCIPLINARY AND GRIEVANCE				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Disciplinary investigation documentation	N/A	N/A	Destroy immediately if investigation shows concerns unfounded. OR Destroy when warning no longer "live". For both founded and unfounded allegations involving staff working with Children or vulnerable adults keep until person reaches 65 years of age or for 10 years whichever is longer	Kept while warning "live" so can be referred to if behaviour repeated.
Appeal documentation (discipline / grievance etc)	N/A	N/A	6 years by committee section. For those involving staff working with Children or vulnerable adults keep until person reaches 65 years of age or for 10 years whichever is longer	DDA, Warner Reports, & Government Guidance
Disciplinary warnings	N/A	N/A	Kept on file as record of employment history, therefore destroyed with personnel file.	Record of employment history.
Grievance documentation	N/A	N/A	Kept on file as record of employment history, therefore destroyed with personnel file.	Record of employment history.
Harassment / bullying investigation documentation	N/A	N/A	As disciplinary investigations	As disciplinary investigations

EMPLOYEES: HEALTH				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Letters re sickness procedure	N/A	N/A	Kept on file as record of employment history, therefore destroyed with personnel file.	Record of employment history.
Medical clearance confirmation	N/A	N/A	Kept on file as record of employment history, therefore destroyed with personnel file.	Record of employment history.
Occupational Health reports & clearance certificates	N/A	N/A	Kept on file as record of employment history, therefore destroyed with personnel file.	Record of employment history.
Fit to Work confirmation slip				Record of employment history.
Referral forms & reports				Record of employment history.
Hand Arm Vibration reports				Record of employment history.
Return to work interview notes	N/A	N/A	During employment, then forwarded to personnel when employee leaves their team, for inclusion on personnel file.	Record of employment history.
Sick Notes	N/A	N/A	Destroyed with personnel file	Record of employment history.
EMPLOYEES: LEAVE				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Documents relating to maternity / paternity / parental / adoption leave or flexible working (other than pay records)	N/A	N/A	As personnel files	Record of employment history
Flexi-time records / timesheets	N/A	N/A	2 year maximum	Record of working time
Leave records (special leave, annual leave, dependants leave etc)	N/A	N/A	1 year maximum after end of relevant leave year	Record of working time

EMPLOYEES: LEGAL				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Employment Tribunal documentation	6 years	Statute of limitations	Minimum of 6 years	Legal requirement
EMPLOYEES: OTHER EMPLOYMENT RECORDS				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Exit interview records	Personnel in confidential file		After the quarter of the year in which they fall or once the responses have been logged on database.	For evaluation of reasons for leaving.
Job evaluation records	N/A	N/A	6 years	Change of terms and conditions
Lists of staff under statutory transfer orders	N/A	N/A	As personnel files	Record of employment history
Modern Apprenticeship records	N/A	N/A	As personnel files	Record of employment history
PERS01 (establishment variation) forms	N/A	N/A	System commenced in 2000. Retain for maximum of 6 years.	Record of establishment changes
References (past-employees)	N/A	N/A	As personnel files	Record of employment history
Regrading documentation (other than PERS01s)	N/A	N/A	As personnel files	Record of employment history
Statements of particulars	N/A	N/A	As personnel files	Record of employment history
Termination checklists	N/A	N/A	As personnel files	Record of employment history
Terms and conditions of service both generic and specific to post	N/A	N/A	6 years after last date of employment	Limitation for legal proceedings
Service contracts for directors	3 years	CA	6 years after directorship ceases	Best practice
Remuneration package	N/A	N/A	6 years after last date of currency	Limitation for legal proceedings
Whistle blowing documentation	N/A	N/A	As Disciplinary Records	Record of employment history

EMPLOYEES: PAY				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Copies of payroll forms	N/A	N/A	As personnel files	Record of employment history
Honorarium documentation	N/A	N/A	As personnel files	Record of employment history
Mortgage reference requests (copies)	N/A	N/A	As personnel files	Practicality / administrative burden of sifting out
Pension estimates	N/A	N/A	As personnel files	Practicality / administrative burden of sifting out
Pension requests – post-employment	N/A	N/A	As personnel files. Where personnel file has already been destroyed, for 6 months after matter dealt with	Practicality / administrative burden of sifting out. In case of appeal etc.
Protected salary details	N/A	N/A	As personnel files	Record of employment history
SMP / SPP / SSP records	6 years	?	6 years	Statutory
□ MATB1	6 years	?	6 years	Statutory
EMPLOYEES: PERFORMANCE AND TRAINING				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Performance appraisal documentation	N/A	N/A	12 months	As management record
Personnel – Personal Development Plan only	N/A	N/A	12 months	To feed annual training strategy
Poor performance procedure documentation	N/A	N/A	As personnel files	Record of employment history
Probation forms and associated documentation	N/A	N/A	As personnel files	Record of employment history
Records of training (non H & S)	N/A	N/A	As personnel files	Record of employment history. CIPD recommendation

EMPLOYEES: RECRUITMENT AND SELECTION				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Application form: For appointed applicants: Personnel file	N/A	N/A	As personnel files	Record of employment history
Application form: For applicants who are not appointed: recruitment file within Personnel	N/A	N/A	6 months after interview	Time limits for litigation. CRE recommendation
Appointment checklists	N/A	N/A	As personnel files	Record of employment history
Birth certificates / other identification documents: For appointed applicants: Personnel file	N/A	N/A	As personnel files	Record of employment history
Birth certificates / other identification documents: For applicants who are not appointed: recruitment file within Personnel	N/A	N/A	6 months after interview	Time limits for litigation
Copies of certificates relating to qualifications: For appointed applicants: Personnel file	N/A	N/A	As personnel files	Record of employment history
Copies of certificates relating to qualifications: For applicants who are not appointed: recruitment file within Personnel	N/A	N/A	6 months after interview	Time limits for litigation
Criminal Records Bureau documents: Secure file within Personnel (not employee's personnel file)	N/A	N/A	Up to six months, to allow for the consideration and resolution of any disputes or complaints. If, in exceptional circumstances, it is considered necessary to keep Disclosure information for longer than six months, we will consult the CRB before doing so.	Policy based on CRB Code of Practice on Retention of Disclosures and Disclosure Information
Equal opps tear-off slips	N/A	N/A	6 months	Information will be recorded for equal opps monitoring purposes
Interview notes: For appointed applicants: Personnel file	N/A	N/A	As personnel files	Record of employment history
Interview notes: For applicants who are not appointed: recruitment file within Personnel	N/A	N/A	6 months after interview	Time limits for litigation
Job descriptions & person specification: For appointed applicants: Personnel file	N/A	N/A	As personnel files	Record of employment history
Job descriptions & person specification: For applicants who are not appointed: recruitment file within Personnel	N/A	N/A	6 months after interview	Time limits for litigation
Letters to applicants re interviews / non-selection etc: For appointed applicants: Personnel file	N/A	N/A	As personnel files	Record of employment history
Letters to applicants re interviews / non-selection etc: For applicants who are not appointed: recruitment file within Personnel	N/A	N/A	6 months after interview	Time limits for litigation
References for appointed candidate	N/A	N/A	As personnel files	Record of employment history
References for unsuccessful candidates	N/A	N/A	6 months after interview	Time limits for litigation
For appointed applicants: Personnel file	N/A	N/A	As personnel files	Record of employment history
Short listing forms: For applicants who are not appointed: recruitment file within Personnel	N/A	N/A	6 months after interview	Time limits for litigation

EMPLOYEES: REDEPLOYMENT				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Personal profile forms (redeployment)	N/A	N/A	As personnel files	Record of employment history
Redeployment panel minutes	N/A	N/A	1 year	Record of redeployment panel decisions and recommendations
Redeployment requests	N/A	N/A	As personnel files	Record of employment history
Redeployment: responses from managers	N/A	N/A	1 year	Record of redeployment panel decisions and recommendations
Personnel file in some circumstances e.g. where employee has undertaken trial period	N/A	N/A	As personnel files	Record of employment history
EMPLOYEES: REDUNDANCY				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Personal profile forms (redundancy)	N/A	N/A	As personnel files	Record of employment history
Redundancy documentation - HR in separate file (<20 employees)	N/A	N/A	6 years from date of redundancy	Time limits on litigation
Redundancy documentation - Individual's information on personnel file (<20 employees)	N/A	N/A	As personnel files	Record of employment history
Redundancy documentation - Personnel in separate file (>20 employees)	N/A	N/A	12 years from date of redundancy	Limitation Act 1980
Redundancy documentation - Individual's information on personnel file (>20 employees)	N/A	N/A	As personnel files	Record of employment history

EMPLOYEES: TRADE UNION				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Trade Union time off requests (TU activities)	N/A	N/A	As personnel file or for 1 year if kept by manager	Record of time off for TU duties and activities
Trade Union training requests	N/A	N/A	As personnel file or for 1 year if kept by manager	Record of time off for TU duties and activities
HEALTH & SAFETY				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Equipment assessment - inspection records	N/A	N/A	6 years from destruction of equipment	Common practice
Monitoring results, inspection records, maintenance records	N/A	N/A	3 years from last action	Common practice
Process monitoring in areas where employees are likely to come into contact with asbestos - health surveillance records	40 years	Control of Asbestos Regulations 2006	40 years from last action or at age 75 years whichever is greater	Common practice
Risk assessments	3 years after assessment is superseded	?	3 years after assessment is superseded	Compliance with regulations
Processes that record injury to children - accident reports, first aid treatment books	25 years from closure	?	25 years from closure	Based on statutory
Processes that record injury to adults - accident reports, first aid treatment books	3 years after date of last entry	RIDDOR	3 years after date of last entry	Statutory
Accident/incident report forms - public	N/A	N/A	3 years after the date of last entry (unless person is under 18 when the form has to be kept until they are 21)	Litigation time limit
Accident/incident report forms - employees	3 years after the date of last entry (unless person is under 18 when the form has to be kept until they are 21)	RIDDOR	3 years after the date of last entry (unless person is under 18 when the form has to be kept until they are 21)	Statutory
Asbestos records - surveys	40 years	COSHH regs, Asbestos regs	40 years	Statutory
COSHH records	40 years	COSHH regs		Statutory
Driving assessments	N/A	N/A	During employment	Evidence of competence
Eye test records	During employment	DSE regs	During employment	Statutory
Fire safety training certificates	N/A	N/A	During employment	Evidence of competence
First aid training records	N/A	N/A	During employment	Evidence of competence
Health & Safety training records	N/A	N/A	During employment	Evidence of competence
Service area workstation assessment forms	Destroy when superseded	DSE regs	During employment	Statutory