

DATA RETENTION PERIODS				
Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
1. Governance Documents				
Certificate of Incorporation	N/A	N/A	Permanently	Implied by CA, Sec.15.
Certificate of change of company name	N/A	N/A	Permanently	Implied by CA, Sec.80.
Memorandum and articles of association (original)	N/A	N/A	Permanently	Best practice.
Articles of association (current)	Permanently	CA	Permanently	Best practice.
Governance documentation	N/A	N/A	Permanently	Required for charitable status.
Constitution, Aims and Objectives	N/A	N/A	Permanently	Required for charitable status.
Confirmation letter of charitable registration	N/A	N/A	Permanently	Best practice.
HMRC confirmation of charitable status	N/A	N/A	Permanently	Best practice
Registration documentation (FSA)	Permanently	FSA	Permanently	Best practice.
Certificate of registration with the housing regulator	N/A	N/A	Permanently	Best practice.
Board member documents – apt letters, DOB, National Insurances Nos etc	N/A	N/A	6 years after board membership ceases though some details should be destroyed when membership ceases eg bank details etc	DPA 1998 5 th principle CA 2006 recommendation for docs post termination of directorship

2. Meetings (incl AGMs)				
Notices of meetings	N/A	N/A	6 years	In case of challenge to validity of meeting or resolutions.
Board and committee minutes (companies)	Permanently	CA	Permanently	Signed originals must be kept.
Board resolutions (companies)	Permanently	CA	Permanently	Signed originals must be kept.
Minutes and resolutions of trustees (charities)	N/A	N/A	Permanently	Charity Commission requirement CC48
3. Registrations and Statutory Returns:				
Annual returns to the regulator	N/A	N/A	5years	Best practice.
Audited company returns and financial statements (including I & P Societies' Annual Returns to Registrar of Friendly Societies)	N/A	N/A	Permanently	Best practice.
Declarations of interest	N/A	N/A	6 years	Limitation for legal proceedings.
Register of directors and secretaries	Permanently	CA	Permanently	
Register of Shareholding members	Permanently	CA	Permanently	Records may be removed from register 20 years after membership ceases.
Register of seals	N/A	N/A	Permanently	Best practice.
Register of share	N/A	N/A	Permanently	Best practice.

certificates				
List of members (Financial Services Authority)	N/A	N/A	Permanently	Required by Registrar
Support Service validation visits/inspections	N/A	N/A	6 years following end of management	Limitation for legal proceedings.
4. Strategic Management				
Business plans & supporting documentation (e.g. organisation structures, aims, objectives, funding issues)	N/A	N/A	5 years after plan completion	Best practice.
5. Insurances				
Current and former policies	N/A	N/A	Permanently	Limitation can commence from knowledge of potential claim and not necessarily the cause of the claim. N.B. Housing Board must annually reaffirm formally their continuation of the Voluntary Board Members Liability Policy (automatically provided via NiFHA membership).
Annual Insurance schedule	N/A	N/A	6 years	Best practice.
Claims and related correspondence	N/A	N/A	2 years after settlement	Insurer recommendation.

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Indemnities and guarantees	N/A	N/A	6 years after expiry	Limitation for legal proceedings. 12 years if related to land.
Employer's liability insurance certificate	N/A	N/A	40 Years	2008 regs removed requirement to retain for 40 years but need to be mindful of 'long tail' industrial disease claims etc.
6. Finance, Accounting & Tax Records				
Accounting records for Limited Company	3 years from the date made	CA Sec 388	6 years	TMA Sec.20. may require any documents relating to tax over 6 (plus) years.
Accounting records for Financial Services Authority, Society or Charity	N/A	N/A	6years	Required by Registrar
Balance sheets and supporting documents	N/A	N/A	6 to 10 years	Best practice. To relate to accounting records.
Loan account control reports	N/A	N/A	6years	Best practice.
Social Housing Grant documentation	N/A	N/A	Permanently	Best practice.
Signed copy of report and accounts	N/A	N/A	Permanently	Best practice.
Budgets 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 (plus) years.

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VAT records (zero rated notifications)	6 years	VATA	6 years	Best Practice
Orders and delivery notes	6 years	VATA	6 years	Customs & Excise requirement for VAT registered bodies.
Copy invoices	6 years	VATA	6 years	Customs & Excise requirement for VAT registered bodies.
Credit and debit notes	6 years	VATA	6 years	Customs & Excise requirement for VAT registered bodies.
Cash records & Receipt books	6 years	VATA	6 years	Customs & Excise requirement for VAT registered bodies.
Journal transfer documents	6 years	VATA	6 years	Customs & Excise requirement for VAT registered bodies.
Creditors, debtors & cash income control accounts	6 years	VATA	6 years	Customs & Excise requirement for VAT registered bodies.
VAT related correspondence	6 years	VATA	6 years	Customs & Excise requirement for VAT registered bodies.
7. Other Banking Records (including Giro)				
Deposit counterfoils	N/A	N/A	6 years	Limitation for legal proceedings.
Bank statements and reconciliations	3 years from the end of the financial year the transactions were made	CA	6 years	Limitation for legal proceedings.
Instructions to bank	N/A	N/A	6 years	Limitation for legal

				proceedings.
8. Contracts and Agreements:				
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 or 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	3 years	Best practice. Suggested limit: goods or services costing up to £10,000.
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.
9. Charitable Donations				
Deeds of covenant	6 years after last payment	TMA	12 years after last payment	Limitation for legal proceedings if related to land.
Index of donations granted	N/A	N/A	6 years	Best practice.
Account documentation	3 years	CA	6 years	Best practice.

10. Application and Tenancy Records:				
Applications for accommodation	N/A	N/A	6 years after offer accepted	Best practice.
NI Continuous Recording of lettings and sales (NICORE) data record form	N/A	N/A	None	Best practice in DPA compliance requires form to be destroyed immediately statistics have been recorded.
Housing Benefit notifications	N/A	N/A	2 years	Best practice
Rent statements	N/A	N/A	2 years	Best practice.
Tenants' tenancy Files, including rent payment records, and details of any complaints and harassment cases	N/A	N/A	In general, for the length of the tenancy up to 6 years post tenancy. There may be occasion to weed very old, but still current, files. Judgement should be used in what to keep and destroy. Any live issues must be kept.	Limitations Act 1980 and Best practice with DPA compliance 5 th principle.
Former tenants' Tenancy Agreements, and details of their leaving	N/A	N/A	6 years	Best practice with DPA compliance 5 th principle
Support plans for adults and related documents	N/A	N/A	Permanently	May be subject to DPA. Some documents may be transferred to subsequent support agency.
Documentation,	N/A	N/A	While tenancy	Information held on

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correspondence and information provided by other agencies relating to special needs of current tenants			continues	'need to know' basis. Medical and Social Services records liable to be confidential. To be returned or passed to subsequent agency at end of tenancy, or destroyed.
Records relating to offenders, ex-offenders and persons subject to cautions	N/A	N/A	While tenancy continues	Information held on 'need to know' basis. Police sourced records may be confidential. To be dealt with as required by police.
Tenant meeting minutes	N/A	N/A	1 year	Best Practice
11. Property Records				
Leases and deeds of ownership	N/A	N/A	While owned Deeds of title –permanently or until property disposed of.	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.
Wayleaves, licences 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	Limitation for legal action relating to land or contracts under seal.
Planning and building control permissions	N/A	N/A	12 years after interest ceases	Limitation for legal action relating to land or contracts under seal.
Searches	N/A	N/A	12 years after interest	Limitation for legal action

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			ceases	relating to land or contracts under seal.
Property maintenance records	N/A	N/A	For as long as in management	Limitation for legal action.
Reports and professional opinions	N/A	N/A	6 years	Limitation for legal action.
Development documentation	N/A	N/A	12 years after settlement of all issues	Limitation for legal action relating to land or contracts under seal.
Capital Invoices	6 years	VATA	12 years	Limitation for legal action relating to land or contracts under seal.
VAT documentation	See Finance, Accounting & Tax Records section	See Finance, Accounting & Tax Records section	See Finance, Accounting & Tax Records section	See Finance, Accounting & Tax Records section
Insurance	See Insurances section	See Insurances section	See Insurances section	See section on insurance.
12. Vehicles				
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.
13. Capital Assets				
	N/A	N/A	Date of purchase to at least 6 years after date sold, transferred or disposed of.	Best practice
Fixed Asset Register	CA Charities Act	N/A	Permanently	
14. Employees: Tax and Social Security				
Record of taxable payments	6 years	TMA	6 years	Inland Revenue require

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				Retention of each payment for 3 years.
Record of tax deducted or refunded	6 years	TMA	6 years	Inland Revenue require retention of each payment for 3 years.
Record of earnings on which standard National Insurance Contributions payable	6 years	TMA	6 years	Inland Revenue require retention of each payment for 3 years.
Record of employer's and employee's National Insurance Contributions	6 years	TMA	6 years	Inland Revenue require retention of each payment for 3 years.
NIC contracted-out arrangements	6 years	TMA	6 years	
Copies of notices to employee (e.g. P45, P60)	6 years plus current year	TMA	6 years plus current year	
Inland Revenue notice of code changes, pay & tax details	6 years	TMA	6 years	
Expense claims	N/A	N/A	6 years after audit	Best practice.
Record of sickness payments	3 years following year to which they relate	SSP	6 years	Inland Revenue require retention of each payment for 3 years.
Record of maternity payments	3 years following year to which they relate	SMP	6 years	Inland Revenue require retention of each payment for 3 years.
Income tax PAYE and NI returns	3 years following year to which they relate	IT(E)R	6 years	Best practice.
Redundancy details and record of payments & refunds	N/A	N/A	12 years	Institute of Personnel and Development (IPD) recommendation.
Inland Revenue approvals	N/A	N/A	Permanently	IPD recommendation

Annual earnings summary	N/A	N/A	12 years	Best practice.
15. Employees: Pension Schemes				
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.
16. Employees (Personnel Procedures):				
Terms and conditions of service, both general terms and conditions applicable to all staff, and specific terms and conditions applying to individuals	N/A	N/A	6 years after last date of currency	Limitation for legal proceedings.
Remuneration package	N/A	N/A	6 years after last date of currency	Limitation for legal proceedings.
Former employees' Personnel Files	N/A	N/A	6 years	IPD recommendation.
References to be provided for former employees	N/A	N/A	20 years or until former employee reaches age 65	Best practice.

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			(whichever comes first)	
Training programmes	N/A	N/A	6 years after completion	Best practice.
Individual training records	N/A	N/A	6 years after employment ceases	IPD recommendation.
Short lists, interview notes and related application forms,	N/A	N/A	1 year	IPD recommendation.
Application forms of non-shortlisted candidates	Three months after notification	SDA & RRA	6 months	Recommendation of ECNI. Limitations Act – 1 year limitation for defamations
Access Ni clearance documentation	Date of clearance + up to a maximum of six months		Date of clearance + up to a maximum of 3 months	SP Recommendation
Employer/employee minutes	N/A	N/A	Permanently	IPD recommendation.
Insurance claims	See Insurances section	See Insurances	See Insurances section	See Insurances section.
17. Employees: Health and Safety				
Medical records relating to control of asbestos	40 years	CAWR	40 years	
Health and Safety assessments	N/A	N/A	Permanently	IPD recommendation.
Health and Safety policy statements	N/A	N/A	Permanently	Good practice.
Records of consultations with safety representatives	N/A	N/A	Permanently	IPD recommendation.
Accident records, reports	3 years after date of settlement	RIDDOR	6 years after date of occurrence	Limitation for legal proceedings. DPA

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Accident books	N/A	N/A	6 years after date of last entry	Limitation for legal proceedings.
Sickness records	Three years after the end of each tax year for Statutory Sick Pay purposes	SSP (general) regulations	6 years from end of sickness	Limitation for legal proceedings. However for industrial injuries not detectable within that period e.g. asbestos, the time period may be extended. Also for employees exposed to hazardous substances.
Health and safety statutory notices	N/A	N/A	6 years after compliance	Limitation for legal proceedings
18. Technical and research				12-15 years after requirements have ended for both Records & reports and drawings & other data
19. ASB case files and associated documents				5 years or until end of legal action

Key to statutory retention sources

N.B, Where the Statutory and Recommended Retention Periods differ, the recommended Period is the one that should be follow

CA - Companies Act 2006

CAWR - Control of Asbestos at Work Regulations 1987 Ch A - Childrens Act 1989

DPA - Data Protection Act 1998

Income Tax (Employment) Regulations 1993

LA /Limitations for legal proceedings – Limitations Act 1980

RIDDOR - Reporting of Injuries, Diseases & Dangerous Occurrences Regulations 1985

RBS(IP)R – Retirement Benefits Schemes (Information Powers) Regulations 1995

RRA - Race Relations Act 1976

SDA - Sex Discrimination Acts 1965 & 1975 SMPR - Statutory Maternity Pay Regulations 1982

SSPR - Statutory Sick Pay Regulations 1982 TMA - Taxes Management Act 1970 VATA - Value Added Tax Act 199