

## Document Retention Guidelines

### Purpose of Guidelines

These guidelines set out timescales documents should be retained for. It includes both paper and electronic documents.

1. Documents will be retained for as long as required by statute, or by best practice where this is available. The NHF has produced guidance on statutory and best practice for document retention, which has been used extensively in drafting this policy. (Ref NS.GN.2009.BR.07).
2. The Fifth Principle of the Data Protection Act 1998 states that personal information should not be retained for longer than is required for the purpose for which it is held. This means documents covered by the Data Protection Act must be destroyed immediately after the time limit specified in the retention policy.
3. Documents held in paper form should be disposed of as soon as practicable after the retention period has elapsed, to minimise filing. This may mean that paper files are organised so that key documents such as contracts are distinguished from routine paperwork which can be disposed of sooner.
4. In order to minimise environmental impact, paper records should be disposed of by recycling. Records which contain personal data or are still commercially sensitive must be shredded, first.
5. Checks on retention periods will be made annually and a review completed annually in accordance with our Data Protection Policy.

**NB: In the table below, where the Statutory and Recommended Retention Periods differ, the Recommended Period is the one that should be followed. Following this period the documents should be destroyed. Documents covered by the Data Protection Act must be destroyed immediately following this period.**

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
<b>1. Incorporation Documents</b>				
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.
Memorandum and 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.
Letter of charitable registration	N/A	N/A	Permanently	Best practice.
Registration documentation (I & P Societies)	Permanently	IPSA	Permanently	Best practice.
Certificate of registration with Housing Corporation	N/A	N/A	Permanently	Best practice.

<b>2. Meetings (including AGMs)</b>				
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	6 years	Charity Commission Requirement CC48

<b>3. Registrations and Statutory Returns</b>				
Annual returns to the regulator	N/A	N/A	5years	Best practice.
Annual returns to the regulator - working papers	N/A	N/A	3 years	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	

<b>3. Registrations and Statutory Returns Continued</b>				
Register of Board 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 certificates	N/A	N/A	Permanently	Best practice.
List of members (I & P Societies-Community Benefit Societies)	N/A	N/A	Permanently	Required by Registrar of Friendly Societies.
Nursing home and residential care homes registration certificates	N/A	N/A	Permanently	Best practice.
Nursing home and residential care homes inspection reports	N/A	N/A	6 years following end of management	Limitation for legal proceedings. Reports are public documents.

<b>4. Strategic Management</b>				
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, not cause of it. N.B. Boards must annually reaffirm formally their continuation of the Voluntary Board Members Liability Policy (automatically provided via NHF membership). NCVO recommends 3 years after lapse.
Annual Insurance schedule	N/A	N/A	6 years	Best practice.
Claims and related correspondence	N/A	N/A	2 years after settlement	Zurich Municipal recommendation. NCVO recommends 3 years after settlement
Indemnities and guarantees	N/A	N/A	6 years after expiry	Limitation for legal proceedings. 12 years if
Group health policies	N/A	N/A	12 years after cessation of benefit	Best practice

Employer's liability insurance certificate	At least 40 years	Employers' Liability (Compulsory Insurance) Regulations 1998	Minimum 40 years	
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<b>6. Finance, Accounting &amp; Tax Records</b>				
Accounting records for Limited Company	3 years	CA	10 years	TMA Sec.20 may require any documents relating to tax over 6 (plus) years.
Accounting records for I & P Society or Charity (Community Benefit)	N/A	N/A	6years	Required by Registrar of Friendly Societies and Charity Commissioner.
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.
VAT records	6 years	VATA	6 years	Revenue & Customs requirement for VAT registered bodies.

<b>6. Finance, Accounting &amp; Tax Records</b>				
Orders and delivery notes	6 years	VATA	6 years	Revenue & Customs requirement for VAT registered bodies.
Copy invoices	6 years	VATA	6 years	Revenue & Customs requirement for VAT registered bodies.
Credit and debit notes	6 years	VATA	6 years	Revenue & Customs requirement for VAT registered bodies.

<b>6. Finance, Accounting &amp; Tax Records Continued</b>				
Cash records & till rolls	6 years	VATA	6 years	Revenue & Customs requirement for VAT registered bodies.
Journal transfer documents	6 years	VATA	6 years	Revenue & Customs requirement for VAT registered bodies.
Creditors, debtors & cash income control accounts	6 years	VATA	6 years	Revenue & Customs requirement for VAT registered bodies.
VAT related correspondence	6 years	VATA	6 years	Revenue & Customs requirement for VAT registered bodies.

<b>7. Other Banking Records (including Giro)</b>				
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.



<b>8. Contracts and Agreements</b>				
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.
Documents relating to successful tender	N/A	N/A	6 years after end of contract	Best practice.
Documents relating to unsuccessful tenders	N/A	N/A	2 years after notification	Best practice.
Forms of tender	N/A	N/A	6 years	Best practice.

<b>9. Charitable Donations</b>				
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.

<b>10. Application and Tenancy Records</b>				
Applications for accommodation	N/A	N/A	6 years after offer accepted	Best practice.
CORE data record form	N/A	CORE instructional manual	Until final dataset for the year	As soon as possible 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
Housing Benefit notifications	N/A	N/A	2 years	Recommendation of Institute of Rent Officers (now merged with CIH).
Rent statements	N/A	N/A	2 years	Best practice.

10. Application and Tenancy Records Continued				
Current tenants' Tenancy Files, including rent payment records, and details of any complaints and harassment cases	N/A	N/A	Indefinitely	Independent Housing Ombudsman (IHO) recommendation. For rent payment details, best practice suggests live system holds 2 years records plus current year.
Former tenants' 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 - 5 years (as judged appropriate by RSL)	IHO recommendation (but subject to DPA). 5 years is on an exception basis where the file contents are judged sufficiently important.
Former tenants' Tenancy Agreements, and details of their leaving	N/A	N/A	Permanently	IHO recommendation (but subject to DPA).
Care plans for children and related documents	75 years	Ch A	Permanently	Some documents may be transferred to subsequent caring agency.
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	Information held on '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.

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<b>10. Application and Tenancy Records Continued</b>				
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
ASB case files and associated documents			5 years or until end of legal action	5 years or until end of legal action (recommended)
Supporting people – subsidy claims / support plans / single assessments including supporting information			Duration of tenancy	Duration of tenancy (recommended)

<b>11. Property Records</b>				
Rent registrations (superceded)	N/A	N/A	6 years	If superseded by a subsequent registration
Rent registrations			Permanently	Rent Officer recommendation.
Fair rent documentation	N/A	N/A	6years	Rent Officer Recommendation.

<b>11. Property Records</b>				
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.
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 ceases	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
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	6 years	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.
Invoices	6 years	VATA	12 years	Limitation for legal action relating to land or contracts under seal.

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<b>11. Property Records</b>				
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.

<b>14. Capital Assets</b>				
Disposed of 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	N/A	Permanently	Best practice.

<b>13. Vehicles</b>				
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.

<b>14. Employees: Tax and Social Security</b>				
Record of taxable payments	6 years	TMA	6 years	Revenue & Customs require
Record of tax deducted or refunded	6 years	TMA	6 years	Revenue & Customs require retention of each payment for 3 years.

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<b>14. Employees: Tax and Social Security</b>				
Record of earnings on which standard National Insurance Contributions payable	6 years	TMA	6 years	Revenue & Customs require retention of each payment for 3 years.
Record of employer's and employee's National Insurance Contributions	6 years	TMA	6 years	Revenue & Customs 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	TMA	6 years	
Revenue & Customs 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	SSPR	6 years	Revenue & Customs require retention of each payment for 3 years.
Record of maternity payments	3 years following year to which they relate	SMPR	6 years	Revenue & 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 & 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.

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<b>15. Employees: Pension Schemes</b>				
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.

<b>16. Employees (Personnel Procedures)</b>				
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.
Service contracts for directors (companies)	3 years	CA	6 years after directorship ceases	Best practice.

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<b>16. Employees (Personnel Procedures)</b>				
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 (whichever comes first)	Best practice.
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 Commission for Racial Equality and Equal Opportunities
Time cards	N/A	N/A	2 years after audit	IPD recommendation.
Trade union agreements	N/A	N/A	10 years after ceasing to be effective	IPD recommendation.
Trust deeds, rules and minutes (for joint employee/employer sports/social clubs, etc, set up under trust)	N/A	N/A	Permanently	IPD recommendation.
Employer/employee committee minutes	N/A	N/A	Permanently	IPD recommendation.
Insurance claims	See Insurances section	See Insurances section	See Insurances section	See Insurances section.

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<b>17. Employees: Health and Safety</b>				
Medical records relating to control of asbestos	40 years	Control of Asbestos Regulations 2006	40 years	Guidance suggests 40 years or until the employee reaches 80 years of age whichever
Health and Safety	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 occurrence	RIDDOR	6 years after date of occurrence	Limitation for legal proceedings.
Accident books	N/A	N/A	6 years after date of last entry	Limitation for legal proceedings.
Sickness records	N/A	N/A	6 years from end of sickness	Limitation for legal proceedings. NCVO recommends 3 years. 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

<b>17. Employees: Health and Safety</b>				
Technical and research			12 years after requirements have ended for both records & reports and drawings & other data	NCVO recommends 12-15 years after requirements have ended for both records & reports and drawings &

***Key to Statutory Retention Sources***

CA - Companies Act 1985

Ch A – Children’s Act 1989

DPA - Data Protection Act 1998 (not yet in force)

IPSA - Industrial And Provident Societies Act 1965

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IT(E)R - Income Tax (Employment) Regulations 1993  
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 1994

### ***Further information***

- NCVO guidance online: [www.ncvo-vol.org.uk/askncvo/index.asp?id=108&terms=document%20retention](http://www.ncvo-vol.org.uk/askncvo/index.asp?id=108&terms=document%20retention)
- The ICSA Guide to document retention 2<sup>nd</sup> edition, Andrew C Hamer ICSA publishing

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