

DOCUMENT RETENTION AND DISPOSAL SCHEDULE Version 1.4, 30th June 2021

Document overview			Retention Schedule			Document management (optional)
Reference	Function	Record type	Group maximum retention period	Action at end of retention period	Retention source	Reason for retention
1. Governance						
1.1	Governance	Organisation wide Corporate Plans, Policies, Business Continuity, Risk Management and Strategies	1 year after superseded (longer if required for historical reasons)	Securely Destroy		Best practice
1.2	Governance	Governance documentation	Life of company	Securely Destroy		Required for charitable status.
1.3	Governance	Constitution, Aims and Objectives	Life of company	Securely Destroy		Required for charitable status.
1.4	Governance	Record of HMRC confirmation of charitable status	Life of company	Securely Destroy	ICSA	Annual return and best practice.
1.5	Governance	Record of charitable registration	Life of company	Securely Destroy	ICSA	Best practice.
1.6	Governance	Certificate of Incorporation	Life of company	Securely Destroy	Companies Act 2006 section 15	Legal compliance
1.7	Governance	Memorandum of Association	Life of company	Securely Destroy	Companies Act 2006 section 32	Legal compliance
1.8	Governance	Articles of Association/ Model Rules	Life of company	Securely Destroy	Companies Act 2006 section 32	Legal compliance
1.9	Governance	Certificate of registration with housing regulator	Life of company	Securely Destroy	ICSA	Best practice
1.10	Governance	Record of registration and certificate of incorporation for change of name	Life of company	Securely Destroy	Companies Act 2006 section 80	Legal compliance
1.11	Governance	Registration documentation (Co-operative and Community Benefit Societies)	Life of company	Securely Destroy	Co-operative and Community Benefit Societies Act 2014 section 3	Legal compliance
1.12	Governance	Internal Audit correspondence, terms of reference, meeting minutes, related papers and reports	5 years	Securely Destroy		Best practice
1.13	Governance	Board member documents – apt letters, SLAs, bank details etc.	6 years	Securely Destroy	GDPR Article 5(1) (e) requires that personal data shall be kept in a form which permits identification of data subjects for no longer than is necessary CA 2006 recommendation for docs post termination of directorship	Legal compliance
2. Data Governance						
2.1	Data Governance	Emails	Current staff: Archived after 6 months Destroyed after 4 years Former staff: all mailboxes deleted after maximum of 65 days	Securely Destroy	Ofcom National archive guidance ranges from 90 days to four years.	Best practice
2.2	Data Governance	CCTV	60 days	Securely Destroy	DPA	Best practice
2.3	Data Governance	Call Recordings	3 years	3 years	FCA Handbook, conduct of business 11.8	Best practice
2.4	Data Governance	Data Subject Access Requests	2 years	Securely Destroy	ICO	Best practice
2.5	Data Governance	Films / Videos / Photographs	5 years, staff ID photos retained duration of employment	Securely Destroy		Best practice
2.6	Data Governance	Data Breach Records	6 years	Securely Destroy	ICO	Best practice
2.7	Data Governance	Fraud Records	6 years	Securely Destroy	FSC	Best practice
2.8	Data Governance	DashCam	60 days	Securely Destroy	DPA	Best practice
3. Meetings						

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Reference	Function	Record type	Group maximum retention period	Action at end of retention period	Retention source	Reason for retention
3.1	Meetings	Notice of meetings	6 years	Securely Destroy		In case of challenge to validity of meeting or resolutions
3.2	Meetings	Executive, Leadership and KMT meeting agendas, papers, minutes and resolutions	10 years	Securely Destroy		Best practice
3.3	Meetings	Board and Committee meeting minutes and resolutions	10 years from the date of the meeting of extant company or life of company	Securely Destroy	Companies Act 2006 section 248 and 249	Legal compliance
3.4	Meetings	Board and Committee meeting agendas and papers	10 years from the date of the meeting of extant company or life of company	Securely Destroy	Companies Act 2006 section 248 and 250	Best practice (if required to support minutes and resolutions)
3.5	Meetings	Shareholder meeting minutes and resolutions	Life of company	Securely Destroy	Companies Act 2006 section 356	Legal compliance
3.6	Meetings	Shareholder meeting agendas and papers	Life of company	Securely Destroy		Best practice (if required to support minutes and resolutions)
3.7	Meetings	Minutes and resolutions of trustees (charities)	Life of company	Securely Destroy	Charity Commission requirement CC48	Legal compliance
4. Regulations and Statutory Returns						
4.1	Regulations and Statutory Returns	Audited financial statements	6 years	Securely Destroy	Companies Act 2006 section 388 and Professional Standards Authority and National Archives recommendations for best practice	Legal compliance and best practice
4.2	Regulations and Statutory Returns	Sealing register	Life of company	Securely Destroy	Companies Act 1985	Legal compliance
4.3	Regulations and Statutory Returns	Annual Statutory Returns to the Regulator	Life of company	Securely Destroy	Co-operative and Community Benefit Societies Act 2014 section 90	Legal compliance and best practice
4.4	Regulations and Statutory Returns	Register of directors and secretaries	Life of company	Securely Destroy	Companies Act 2006 section 162	Legal compliance
4.5	Regulations and Statutory Returns	Register of shareholding members	Life of company	Securely Destroy	Companies Act 2006 section 113	Legal compliance
4.6	Regulations and Statutory Returns	Register of share certificates	Life of company	Securely Destroy	Companies Act 1984 s.325	Legal compliance
4.7	Regulations and Statutory Returns	Declarations of interest	Life of company	Securely Destroy	Company Act 2006 section 177 (implied)	Legal compliance
4.8	Regulations and Statutory Returns	List of members (Communities & Benefit Society')	Life of company	Securely Destroy	Registrar of Friendly Societies	Required by Registrar of Friendly Societies
4.9	Regulations and Statutory Returns	Nursing home and residential care homes registration certificates	7 years following end of management	Securely Destroy	Care Quality Commission Guidelines	Best practice
4.10	Regulations and Statutory Returns	Nursing home and residential care homes inspection reports	7 years following end of management	Securely Destroy	Care Quality Commission Guidelines and Limitation Act 1980	Legal compliance and best practice
5. Strategic Management						
5.1	Strategic	Business Plans and supporting documentation	5 years	Securely Destroy		Best practice

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6. Insurance						
6.1	Insurance	Current/former policies: - crime cover - engineering inspection - motor insurance - property damage - loss of commercial rent - housing contents - office contents - works in progress cover - business interruption cover - all risks cover - engineering insurance - personal accident for staff - professional indemnity - crime/fidelity cover	Life of company	Review	Limitation can commence from knowledge of potential claim and not necessarily the cause of the claim. N.B. Housing Association Boards must annually reaffirm formally their continuation of the Voluntary Board Members Liability Policy (automatically provided via NHF membership). NCVO (National Council for Voluntary Organisations) recommends 3 years after lapse.	Legal compliance and best practice
6.2	Insurance	Certificate of Employers' Liability Insurance	40 years	Offer to Archives	2008 regulations removed requirement to retain for 40 years but need to be mindful of 'long tail' industrial disease claims, etc.	Best practice
6.3	Insurance	Annual Insurance schedule	Life of company	Securely Destroy	As current and former policies are kept permanently (above), schedules should be too. Best practice	Best practice
6.4	Insurance	Claims and related correspondence	2 years	Securely Destroy	Zurich Municipal recommendation. NCVO recommends 3 years after settlement	Best practice
6.5	Insurance	Indemnities and guarantees	6 years after expiry	Securely Destroy	Limitations Act 1980, Limitation for legal proceedings. 12 years if related to land.	Legal compliance
6.6	Insurance	Group health policies	12 years after cessation of benefit	Securely Destroy		Best practice
7. Finance						
7.1	Finance	Accounting records for Limited Company	6 years	Securely Destroy	Companies Act Section 388 recommends 3 years. Taxes Management Act 1970 (TMA) Sec20 (Taxes Management Act 1970) may require any documents relating to tax over 6 (plus) years	Legal compliance
7.2	Finance	Accounting records for Communities & Benefit Society' Society or Charity	6 years	Securely Destroy		Best practice
7.3	Finance - Cheques and associated records	Cash books/sheets	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.4	Finance - Cheques and associated records	Petty cash records/books/sheets Postage/courier account/cash records Register of postage expenditure Postage paid record Postage books sheets	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.5	Finance - Cheques and associated records	Creditors' history records	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.6	Finance - Cheques and associated records	Statements of accounts	2 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.7	Finance - Cheques and associated records	Vouchers – claims for payment, purchase orders, requisition for goods and services, accounts payable, invoices and so on	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.8	Finance - Cheques and associated records	Outstanding orders	2 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.9	Finance - Cheques and associated records	Wages/salaries vouchers	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice

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Reference	Function	Record type	Group maximum retention period	Action at end of retention period	Retention source	Reason for retention
7.10	Finance - Cheques and associated records	General and subsidiary ledgers produced for the purposes of preparing certified financial statements or published information	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.11	Finance - Expenditure records	Cash books/sheets	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.12	Finance - Expenditure records	Other ledgers (such as contracts, costs, purchases)	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.13	Finance - Expenditure records	Journals – prime records for the raising of sales invoices	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.14	Finance - Expenditure records	Journals – routine adjustments	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.15	Finance - Expenditure records	Trial balances - Year-end balances, reconciliations and variations to support ledger balances and published accounts	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.16	Finance - Receipts and revenue records	Receipt books/butts Office copies of receipts – cashiers', cash register, fines and costs, sale of publications, general receipt books/butts/ records	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.17	Finance - Receipts and revenue records	Postal remittance books/records	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.18	Finance - Receipts and revenue records	Receipt books/records for imposts (such as stamp duty, VAT receipt books)	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.19	Finance - Receipts and revenue records	Cash registers - Copies of forms, Reconciliation sheets	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.20	Finance - Receipts and revenue records	Audit rolls, Summaries/analysis records	2 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.21	Finance - Receipts and revenue records	Debtors' records and invoices - debit notes rendered on debtors (such as invoices paid/unpaid, registers of invoices, debtors ledgers)	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.22	Finance - Receipts and revenue records	Debits and refunds - Records relating to unrecoverable revenue, debts and overpayments (such as register of debts written off, register of refunds)	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.23	Finance- Salaries and related records	Employee pay histories Note that the last three years' records must be kept for leavers, in either the personnel or finance records system, for the calculation of pension entitlement	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.24	Finance- Salaries and related records	Salary ledger card/records	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.25	Finance- Salaries and related records	Copies of salaries/wages payroll sheets	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.26	Finance- Purchase order records	Purchase order books/records	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.27	Finance- Purchase order records	Railway/courier consignment books/ records/Travel warrants	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.28	Finance- Purchase order records	Goods inwards books/records	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.29	Finance- Purchase order records	Delivery dockets, Stock/stores control cards/sheets/records	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.30	Finance - Financial Statements	Statements/summaries prepared for inclusion in quarterly/annual reports	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.31	Finance - Financial Statements	Periodic financial statements prepared for management on a regular basis	6 year	Destroy when cumulated into quarterly/annual reports	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice

Document overview			Retention Schedule			Document management (optional)
Reference	Function	Record type	Group maximum retention period	Action at end of retention period	Retention source	Reason for retention
7.32	Finance - Asset register financial records	Assets/equipment registers/records	6 years after asset or last one in the register is disposed of	Review	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.33	Finance - Asset register financial records	Depreciation registers - Records relating to the calculation of annual depreciation	6 years after asset or last one in the register is disposed of	Review	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
8. Other Banking Records						
8.1	Other Banking Records	Cancelled / Dishonoured Cheque	2 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
8.2	Other Banking Records	Paid/presented cheques	7 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
8.3	Other Banking Records	Record of cheques drawn for payment	7 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
8.4	Other Banking Records	Bank deposit books/slips/butts	2 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
8.5	Other Banking Records	Bank deposit summary sheets - Summaries of daily banking	2 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
8.6	Other Banking Records	Bank reconciliations files/sheets	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
8.7	Other Banking Records	Bank statements, periodic reconciliations	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
8.8	Other Banking Records	Electronic banking and electronic funds transfer	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
9. Contracts and Agreements						
9.1	Contracts and Agreements	Contracts under seal and/or executed as deeds	12 years after completion (including any defects liability period)	Review	Limitation Act 1980.	Legal compliance
9.2	Contracts and Agreements	Contracts for the supply of goods or services, including professional services	6 years after completion (including any defects liability period)	Securely Destroy	Limitation Act 1980 (12 years if related to land).	Legal compliance
9.3	Contracts and Agreements	Documentation relating to small one-off purchases of goods and services, where there is no continuing maintenance or similar requirement	3 years. Suggested limit: goods or services up to £10,000	Securely Destroy		Best practice
9.4	Contracts and Agreements	Loan agreements	12 years after last payment	Securely Destroy		Best practice
9.5	Contracts and Agreements	Licensing agreements	6 years	Securely Destroy	Limitation Act 1980.	Legal compliance
9.6	Contracts and Agreements	Rental and hire purchase agreements	6 years	Securely Destroy	Limitation Act 1980.	Legal compliance
9.7	Contracts and Agreements	Indemnities and guarantees	12 years	Securely Destroy	Limitation Act 1980.	Legal compliance
9.8	Contracts and Agreements	Documents relating to successful tender	6 years	Securely Destroy		Best practice
9.9	Contracts and Agreements	Documents relating to unsuccessful tenders	2 years after notification	Securely Destroy		Best practice
9.10	Contracts and Agreements	Forms of tender	6 years	Securely Destroy		Best practice
9.11	Contracts and Agreements	Documentation relating to purchases of medical devices and medical equipment	11 years	Securely Destroy		Best practice

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Reference	Function	Record type	Group maximum retention period	Action at end of retention period	Retention source	Reason for retention
10. Charitable Donations						
10.1	Charitable Donations	Deeds of covenant	12 years after last payment	Securely Destroy	TMA recommends 12 years after last payment. Limitation for legal proceedings if related to land.	Best practice
10.2	Charitable Donations	Index of donations granted	6 years	Securely Destroy	N/A	Best practice
10.3	Charitable Donations	Account documentation	6 years	Securely Destroy	Companies Act recommends 3 years. Best practice	Best practice
11. Applications and Tenancy Records						
11.1	Application and Tenancy Records	Applications for accommodation	6 years after offer accepted	Securely Destroy	Limitation Act 1980, section 2	Best practice
11.2	Application and Tenancy Records	Continuous Recording of lettings and sales (CORE) data record form	As long as it is deemed necessary to support social housing policy.	Securely Destroy	CORE Data Sharing Agreement 12.1	Best practice
11.3	Application and Tenancy Records	Benefit notifications	2 Years	Securely Destroy	Recommendation from Chartered Institute of Housing. Good practice as per DWP guidance	Best practice
11.4	Application and Tenancy Records	Rent statements	2 years	Securely Destroy		Best practice
11.5	Application and Tenancy Records	Tenants' tenancy Files, including rent payment records, and details of any complaints and harassment cases	7 years	Securely Destroy	Limitations Act 1980	Legal compliance
11.6	Application and Tenancy Records	Former tenants' Tenancy Agreements, and details of their leaving	7 years	Securely Destroy	Limitations Act 1980	Legal compliance
11.7	Application and Tenancy Records	Care plans for children and related documents	Until 75th year of child's birth or 15 years after death if child dies before 18. (Case records including care plans)	Securely Destroy	Arrangements for Placements of Children (General) Regulations 1999 and Children's Act 1989. Some documents may be transferred to subsequent caring agency.	Legal compliance
11.8	Application and Tenancy Records	Care plans/ case files for adults and related documents	8 years from end of care. (Adult Social Care)	Securely Destroy	Records Management Code of Practice for Health and Social Care 2016. Some documents may be transferred to subsequent caring agency.	Legal compliance
11.9	Application and Tenancy Records	Documentation, correspondence and information provided by other agencies relating to special needs of current tenants	While tenancy continues	Securely Destroy		Best practice
11.10	Application and Tenancy Records	Records relating to offenders, ex-offenders and persons subject to cautions	While tenancy continues	Securely Destroy	NACRO	Best practice
11.11	Application and Tenancy Records	Safeguarding Referral	10 years	Securely Destroy	Statutory requirement under the Safeguarding Vulnerable Groups Act 2006 and Care Act 2014	Legal compliance
11.12	Application and Tenancy Records	Safeguarding Records - Serious Case Review	Minimum of 364 days or when notified Home Office has closed DHR	Securely Destroy	Records relating to child protection should be kept for 7 years after your organisation's last contact with the child and their family – NSPCC guidance	Legal compliance
12. Tenancy Records						
12.1	Property Records	Rent registrations (superseded)	7 years	Securely Destroy	Rent Officer Handbook recommendation	Best practice
12.2	Property Records	Rent Registration (not superseded)	Life of company	Securely Destroy	Rent Officer Handbook recommendation	Best practice
12.3	Property Records	Fair rent documentation	6 years	Securely Destroy	Rent Officer Handbook recommendation	Best practice
12.4	Property Records	Leases and deeds of ownership	Permanently	Securely Destroy	NCVO	Best practice

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12.5	Property Records	Copy of former leases	Permanently	Securely Destroy	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance
12.6	Property Records	Wayleaves, licences and easements	Permanently	Securely Destroy	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance
12.7	Property Records	Abstracts of title	Permanently	Securely Destroy	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance
12.8	Property Records	Planning and building control permissions	Permanently	Securely Destroy	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance
12.9	Property Records	Searches	Permanently	Securely Destroy	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance

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12.10	Property Records	Property maintenance records	6 years	Securely Destroy	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance
12.11	Property Records	Reports and professional opinions	6 years	Securely Destroy	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance
12.12	Property Records	Development documentation	12 years	Securely Destroy	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance
12.13	Property Records	Invoices	12 years	Securely Destroy	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance
13. Vehicles						
13.1	Transport & Vehicles	Mileage records & defect sheets	2 years	Securely Destroy		Best practice
13.2	Transport & Vehicles	Maintenance records & MOT tests	2 years	Securely Destroy		Best practice
13.3	Transport & Vehicles	Copy Registrations	2 years	Securely Destroy		Best practice
13.4	Transport & Vehicles	Vehicle disposal log	1 year	Securely Destroy		Best practice
13.5	Transport & Vehicles - Operators Licence Only	Operators Licence certificates and documents of title	Permanently	Securely Destroy	Driver & Vehicle Standards Agency (DVSA) Operators Licence requirement	Legal compliance
13.6	Transport & Vehicles - Operators Licence Only	Mileage records & defect sheets	2 years	Securely Destroy	2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence	Best practice
13.7	Transport & Vehicles - Operators Licence Only	Maintenance records & MOT tests (up to 3.5T)	2 years	Securely Destroy	2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence	Best practice
13.8	Transport & Vehicles - Operators Licence Only	Maintenance records & MOT tests (HGV over 3.5T)	2 years	Securely Destroy	2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence	Best practice
13.9	Transport & Vehicles - Operators Licence Only	Copy Registrations (up to 3.5T)	2 years	Securely Destroy	2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence	Best practice
13.10	Transport & Vehicles - Operators Licence Only	Copy Registrations (HGV over 3.5T)	2 years	Securely Destroy	2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence	Best practice
14. Capital Assets						
14.1	Capital Assets	Capital Assets including all land, property, housing stock, corporate buildings, play areas, vehicles, equipment, fixtures & fittings >£400	6 years	Securely Destroy		Best practice
14.2	Capital Assets	Fixed Asset Register	Permanently	Securely Destroy	Charities Act	Legal compliance
15. Employees - Tax and Security						
15.1	Tax and Social Security	Record of taxable payments; record of tax deducted or refunded; record of earnings on which standard NI Contributions payable; record of employer's and employee NI contributions	6 years	Securely Destroy	HM Revenue and Customs requires retention of each payment for 3 years. Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996	Legal compliance

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Reference	Function	Record type	Group maximum retention period	Action at end of retention period	Retention source	Reason for retention
15.2	Tax and Social Security	NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details.	6 years	Securely Destroy	Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996. Taxes Management Act 1970	Legal compliance
15.3	Tax and Social Security	Copies of notices to employees (e.g. P45, P60);	6 years plus current year	Securely Destroy	Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996. Taxes Management Act 1970	Legal compliance
15.4	Tax and Social Security	HMRC notice of code changes, pay & tax details	6 years	Securely Destroy	Taxes Management Act 1970	Legal compliance
15.5	Tax and Social Security	Expense Claims	6 years	Securely Destroy	HMRC	Best practice
15.6	Tax and Social Security	Record of sickness payments	6 years	Securely Destroy	Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate	Legal compliance
15.7	Tax and Social Security	Record of maternity payments, statutory paternity pay, statutory shared parental pay and statutory adoption pay	6 years	Securely Destroy	The Statutory Maternity Pay (General) Regulations 1986 (SI 1986/1960) as amended. The Statutory Paternity Pay and Statutory Adoption Pay (admin) Regulations 2002 (SI 2002/2820) and Statutory Shared Parental Pay (Admin) regulations 2014 (SI 2014/2929)	Legal compliance
15.8	Tax and Social Security	Income Tax and NI returns	6 years	Securely Destroy	Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996	Legal compliance
15.9	Tax and Social Security	Redundancy details and record of payments & refunds	6 years	Securely Destroy	IPD recommended	Best practice
15.10	Tax and Social Security	Revenue and Customs approvals	Permanently	Securely Destroy	CIPD recommended	Best practice
15.11	Tax and Social Security	Annual earnings summary	12 years	Securely Destroy		Best practice
15.12	Tax and Social Security	Payroll/ salary records, overtime, bonuses expenses etc.	3 years	Securely Destroy	Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996	Legal compliance
15.13	Tax and Social Security	Actuarial valuation reports	Permanently	Securely Destroy	CIPD recommended	Best practice
15.14	Tax and Social Security	Detailed returns of pension fund contributions; annual reconciliations of fund contributions	Permanently	Securely Destroy		Best practice
15.15	Tax and Social Security	Money purchase details	6 years	Securely Destroy	CIPD recommended	Best practice
15.16	Tax and Social Security	Qualifying service details	6 years	Securely Destroy	CIPD recommended	Best practice

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15.17	Tax and Social Security	Investment policies	12 years	Securely Destroy	CIPD recommended	Best practice
15.18	Tax and Social Security	Trade Union agreements	10 years after ceasing to be effective	Securely Destroy	CIPD recommended	Best practice
15.19	Tax and Social Security	Inland Revenue approvals	Life of company	Securely Destroy	CIPD recommended	Best practice
15.20	Tax and Social Security	Annual earnings summary	3 years from the end of the tax year they relate to	Securely Destroy	HMRC	Best practice
16. Human Resources - Pension Schemes						
16.1	Pension Schemes	Actuarial valuation reports	Permanently	Securely Destroy	CIPD recommended	Best practice
16.2	Pension Schemes	Detailed returns of pension fund contributions	6 years	Securely Destroy	Pensions Regulator	Best practice
16.3	Pension Schemes	Annual reconciliations of fund contributions	6 years	Securely Destroy	Pensions Regulator	Best practice
16.4	Pension Schemes	Money purchase details	6 years after transfer or value taken	Securely Destroy	CIPD recommended	Best practice
16.5	Pension Schemes	Qualifying service details	6 years after transfer or value taken	Securely Destroy	CIPD recommended	Best practice
16.6	Pension Schemes	Investment policies	12 years	Securely Destroy	CIPD recommended	Best practice
16.7	Pension Schemes	Pensioner records	12 years after benefits cease	Securely Destroy	CIPD recommended	Best practice
16.8	Pension Schemes	Records relating to retirement benefits	6 years	Securely Destroy	RBS(IP)R recommended	Best practice
17. Human Resources - Personnel Records						
17.1	Personnel Records	Records relating to retirement benefits	6 years	Securely Destroy	RBS(IP)R recommended	Best practice
17.2	Personnel Records	Terms and conditions of service, both general terms and conditions applicable to all staff, and specific terms and conditions applying to individuals	6 years	Securely Destroy	Limitations Act 1980 Limitation for legal proceedings	Legal compliance
17.3	Personnel Records	Benefits and Deductions (Service contracts for directors (companies))	6 years	Review	ICSA	Best practice
17.4	Personnel Records	Remuneration package	6 years	Review	Limitations Act 1980 Limitation for legal proceedings	Legal compliance
17.5	Personnel Records	Former employees' Human Resources files	6 years	Securely Destroy	CIPD recommended	Best practice
17.6	Personnel Records	References to be provided for former employees	6 years	Securely Destroy	CIPD recommended	Best practice
17.7	Personnel Records	Training Programmes	6 years	Securely Destroy	CIPD recommended	Best practice
17.8	Personnel Records	Individual training records	6 years	Securely Destroy	CIPD recommended	Best practice
17.9	Personnel Records	Short lists, interview notes and related application forms	1 year	Securely Destroy	CIPD recommended	Best practice
17.10	Personnel Records	Application forms of non-short listed candidates	1 year	Securely Destroy	Limitations Act 1980 SDA & RRA recommend 3 months Commission for Racial Equality and Equal Opportunities recommends 6 months.	Legal compliance
17.11	Personnel Records	DBS certificate number	3 years	Review	DBS check code of practice (Home office)	Legal compliance
17.12	Personnel Records	Time cards/ sheets	2 years	Securely Destroy	CIPD recommended	Best practice
17.13	Personnel Records	Trust deeds, rules and minutes (for joint employee/employer sports/social clubs, etc. set up under trust)	Permanently	Securely Destroy	CIPD recommended	Best practice
17.14	Personnel Records	Employer/Employee committee minutes (Staff Forum)	Permanently	Securely Destroy	CIPD recommended	Best practice

Document overview			Retention Schedule			Document management (optional)
Reference	Function	Record type	Group maximum retention period	Action at end of retention period	Retention source	Reason for retention
17.15	Personnel Records	Parental leave records	18 years from birth of child	Securely Destroy	CIPD recommended	Best practice
18. Human Resources - Health & Safety						
18.1	Health & Safety	Health surveillance records and associated medical records relating to Control of Asbestos, COSHH, Hand Arm Vibration, and Noise, etc.	40 years	Securely Destroy	The Control of Asbestos Regulations 2012, The Control of Substances Hazardous to Health Regulations 2002, The Control of Vibration at Work Regulations 2005, and The Control of Noise at Work Regulations 2005, etc...	Legal compliance
18.2	Health & Safety	Risk assessments	Permanently	Securely Destroy	Health and Safety at Work etc Act 1974, & Management of Health and Safety at Work Regulations 1992	Legal compliance
18.3	Health & Safety	Records of consultation with health and safety reps.	Permanently	Securely Destroy	Health and Safety at Work etc Act 1974	Legal compliance
18.4	Health & Safety	Health and safety policy statements	Permanently	Securely Destroy	Health and Safety at Work etc Act 1974	Legal compliance
18.5	Health & Safety	Accident records, reports, accident books	6 years after date of occurrence/entry. Incidents involving children will be kept for 3 years after the child is 18 years of age.	Securely Destroy	RIDDOR 2013 and Limitation Act 1980 Special rules apply concerning incidents involving hazardous substances.	Legal compliance
18.6	Health & Safety	Sickness records	6 years from date of sickness	Securely Destroy	The Statutory Sick Pay (General) Regulations 1982 (SI 1982/894) as amended Professional Standards Agency	Legal compliance
18.7	Health & Safety	Health and safety statutory notices	6 years after compliance	Securely Destroy	Limitations Act 1980 Limitation for legal proceedings	Legal compliance
19. Technical and Research Records						
19.1	Technical and Research	Technical and research records	12-15 years after requirements have ended for both records and reports and drawings and other data.	Securely Destroy	NCVO	Best practice
20. ASB case files and associated documents						
20.1	ASB case files and associated documents	ASB (Anti-social behaviour) case files and associated documents	7 years	Securely Destroy		Best practice
21. Supporting people – subsidy claims / support plans / single assessments including supporting information						
21.1	Supporting People	Supporting people – subsidy claims / support plans / single assessments including supporting information	Duration of tenancy	Securely Destroy		Best practice
22. Resident Meetings						
22.1	Resident Meetings	Resident Meeting Minutes	4 years	Securely Destroy	ICSA recommended	Best practice
23. Property Sales						
23.1	Home Ownership	New Sales applications	6 years	Securely Destroy	Limitation Act 1980, section 2	Best practice
23.2	Property Sales	Registrations of interest	2 years	Securely Destroy		Best practice

Document overview			Retention Schedule			Document management (optional)
Reference	Function	Record type	Group maximum retention period	Action at end of retention period	Retention source	Reason for retention
23.3	Property Sales	Offer Details	6 years	Securely Destroy	Estate Agency Act 1979	Legal compliance
23.4	Property Sales	Completion documentation	12 years	Securely Destroy	Housing Act 1985	Best practice
23.6	Property Sales	Post purchase questionnaire/ customer feedback	3 years	Review	National Archives guidance	Best practice
23.6	Property Sales	Help to Buy applications	6 years	Securely Destroy	Limitation Act 1980, section 2	Best practice
23.7	Property Sales	Resales (Shared Ownership)	6 years	Securely Destroy	Limitation Act 1980, section 2	Best practice
23.8	Property Sales	Staircasing process documents	12 years	Securely Destroy	Housing Act 1985	Best practice
23.9	Property Sales	Right to Buy/ Acquire files	12 years	Securely Destroy	Housing Act 1985	Best practice