



Document Retention Policy (DRP)

Why do we need a DRP?

It is good practice for organisations to set out time scales for retaining key data that it holds. The Data Protection Act also requires organisations not to keep personal data for longer than is necessary. Furthermore the ISO 9001 Standard requires us to have a policy on the length of time we retain information.

This Policy has been developed with the assistance of all 3rd Tier Officers and is supported by the Senior Management Team and Board of Ashfield Homes.

What does the Ashfield Homes DRP involve?

This Policy sets out the length of time that records/documents mentioned have to be retained. It is important that records are retained for the period as set out but are not retained for more than 12 months beyond this timescale. For example notices of meetings shall be retained for a minimum of 6 years. However it is impracticable that all records are destroyed on the 6th anniversary in all cases. However these records should be disposed of within 12 months i.e. by the 7th anniversary of the meeting. This gives adequate time for managers to make arrangements for the disposal of records. This Policy does not set out how documents should be disposed of. This is left to the judgement of the appropriate Manager in light of regulations that may apply to the disposal of certain records.

What about new records or changes in legislation?

The Policy sets out documents in some cases in broad terms to allow for changes in the types of documentation held. However due to legislative changes there may be a need to hold new data or to retain information for different periods than set out in this Policy. If this occurs it is the Responsibility of each Manager to advise the Performance & Business Improvement Manager of the Change so that an amendment can be made to the attached schedule

When does this Policy come into Force?

This Policy will take effect immediately. It is acknowledged that there will be records currently being held that are in excess of the periods set out in the schedule. It is, therefore suggested that Managers should take steps now to identify which records should be disposed and destroy them within the next 12 months.

DOCUMENT RETENTION STRATEGY

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
1. Incorporation Documents				
Certificate of Incorporation	N/A	N/A	Permanently	Implied by CA, Sec.13
Certificate of Change of Company Name	N/A	N/A	Permanently	Implied by CA, Sec.117
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	
Constitution, Aims and Objectives	N/A	N/A	Permanently	
2. Meetings				
Notices of meetings	N/A	N/A	6 years	In case of challenge to validity of meeting or resolution
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 of other meetings	N/A	N/A	6 years	Best practice
3. Registrations and Statutory Returns				
Annual returns to ODPM	N/A	N/A	3 years	Best practice
Annual returns to ODPM working papers	N/A	N/A	3 years	Best practice
Audited company returns and financial statements	N/A	N/A	Permanently	Best practice
Declaration of Interest	N/A	N/A	6 years	Limitation for legal proceedings
Register of Directors and Secretaries	Permanently	CA	Permanently	
Annual Returns to Companies House	Permanently	CA	Permanently	
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

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
List of Members (I & P Societies)	N/A	N/A	Permanently	Required by Registrar of Friendly Societies
4. Strategic Management				
Business Plans and supporting documentation (eg 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.
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
Indemnities and guarantees	N/A	N/A	6 years after expiry	Limitation for legal proceedings, 12 years if related to land
6. Finance Accounting & Tax Records				
Accounting records for Limited Company	3 years	CA	10 years	TMA Sec.20 may require any documents relating to tax over 6 (plus) years
Balance sheets and supporting documents	N/A	N/A	6 to 10 years	Best practice. To relate to accounting records.
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

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
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	Customs & Excise requirement for VAT registered bodies
Orders and delivery notes	6 years	VATA	6 years	Customs & Excise requirements for VAT registered bodies
Copy invoices	6 years	VATA	6 years	Customs & Excise requirements for VAT registered bodies
Credit and debit notes	6 years	VATA	6 years	Customs & Excise requirements for VAT registered bodies
Cash records and till rolls	6 years	VATA	6 years	Customs & Excise requirements for VAT registered bodies
Journal transfer documents	6 years	VATA	6 years	Customs & Excise requirements for VAT registered bodies
Creditors, debtors and cash income control accounts	6 years	VATA	6 years	Customs & Excise requirements for VAT registered bodies
VAT related correspondence	6 years	VATA	6 years	Customs & Excise requirements for VAT registered bodies
7. Other Banking Records (including Giro)				
Cheques	N/A	N/A	6 years where retained	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
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

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
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 of 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
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	Inland Revenue
Documents relating to unsuccessful tenders	N/A	N/A	3 years after written acceptance by the successful tenderer or the life of the contract, whichever is greater	Inland Revenue
Forms of tender	N/A	N/A	6 years	Best practice
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

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Rent statements	N/A	N/A	2 years	Best practice
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, recharge packs and details of any complaints and harassment cases	N/A	N/A	4 years unless ASBO exceeds 4 Year limit	IHO recommendation (but subject to DPA).
Former tenants' Tenancy Agreements, and details of their leaving	N/A	N/A	Permanently	IHO recommendation (but subject to DPA)
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.
Records relating to offenders, ex-offenders and persons subject to cautions	N/A	N/A	While tenancy continues	Information held on a “need to know” basis. Police sourced records may be confidential. To be dealt with as required by Police
11. Property Records				
Rent registrations	N/A	N/A	Permanently	Rent Officer recommendation
Leases and deeds of ownership	N/A	N/A	While owned	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

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
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 under seal
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
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 insurances
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. Employees: Tax and Social Security				
Record of taxable payments	6 years	TMA	6 years	Inland Revenue require 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

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
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 (eg P45, P60)	6 years	TMA	6 years	
Inland Revenue notice of code changes, pay and 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	Inland Revenue require retention of each payment for 3 years
Record of maternity payments	3 years following year to which they relate	SMPR	6 years	Inland Revenue 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	Chartered Institute of Personnel and Development (CIPD) recommendation
Inland Revenue approvals	N/A	N/A	Permanently	CIPD recommendation
Annual earnings summary	N/A	N/A	12 years	Best practice
14. Employees: Pension Schemes				
Actuarial valuation reports	N/A	N/A	Permanently	CIPD 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	CIPD recommendation

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Qualifying service details	N/A	N/A	6 years after transfer or value taken	CIPD recommendation
Investment policies	N/A	N/A	12 years from end of benefits payable under policy	CIPD recommendation
Pensioner records	N/A	N/A	12 years after benefits cease	CIPD recommendation
Records relating to retirement benefits	6 years after year of retirement	RBS(IP)R	6 years after year of retirement	Statutory requirement
15. 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
Service contracts for directors (companies)	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
Former employees' Personnel Files	N/A	N/A	Indefinitely	SMT decision
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	CIPD recommendation

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Shortlists, interview notes and related application forms	N/A	N/A	6 months	CIPD recommendation
Application forms of non-shortlisted candidates	3 months after notification	SDA & RRA	6 months	Recommendation of Commission for Racial Equality and Equal Opportunities Commission
Time cards	N/A	N/A	2 years after audit	CIPD recommendation
Trade Union agreements	N/A	N/A	10 years after ceasing to be effective	CIPD recommendation
Employer/employee committee minutes	N/A	N/A	Permanently	CIPD recommendation
Insurance claims	See Insurances section	See Insurances section	See Insurances section	See Insurances section
Capability	N/A	D.P.Act 1998	Various as detailed within procedure	
Disciplinary	N/A	D.P.Act 1998	6/12 months as appropriate	
16. 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	CIPD recommendation
Health and Safety policy statements	N/A	N/A	Permanently	Good practice
Records of consultations with safety representatives	N/A	N/A	Permanently	CIPD 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
Health and safety statutory notices	N/A	N/A	6 years after compliance	Limitation for legal proceedings
17. Performance				
Internal audit records	N/A	N/A	4 years	

Performance data	N/A	N/A	4 years	
Records of complaint	N/A	N/A	3 years	
Benchmarking data	N/A	N/A	4 years	

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
18. Plant & Equipment Maintenance and Inspection				
Lifting equipment	N/A	N/A	2 years after last use	
Work equipment	N/A	N/A	Until next inspection	It is advised that these records should not be disposed of until at least 3 years after inspection
Scaffolding	N/A	N/A	3 months after dismantled	
Local exhaust ventilation	N/A	N/A	40 years	
Noise surveys/data	N/A	N/A	40 years	
Vibration surveys/data	N/A	N/A	40 years	
Vehicle maintenance	N/A	N/A	2 years after disposal	
Electrical equipment	N/A	N/A	3 years after disposal	
Access equipment	N/A	N/A	Until next inspection	It is advised that these records should not be disposed of until at least 3 years after inspection
19. Buildings				
Workplace inspections	N/A	N/A	Permanent	
Health and safety file	N/A	N/A	Until building disposed	
Fire equipment	N/A	N/A	3 years	
Fire alarms	N/A	N/A	3 years	
Fire certificate	N/A	N/A	As long as in force	

KEY TO STATUTORY RETENTION SOURCES

CA	Companies Act 1985
CAWR	Control of Asbestos at Work Regulations 1987
DPA	Data Protection Act 1998 (not year in force)
IPSA	Industrial and Provident Societies Act 1965
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