



RETENTION GUIDE

RECOMMENDED STORAGE PERIOD BY RECORD TYPE



FINANCIAL (SALES)



MONEY RECEIVED/INCOMING

Remittance Advice	
Bank Paying in Counterfoils	
Bank Statements	
Bank Reconciliations	6 years
Daily Cash Book	
Petty Cash Records	
Invoice – Revenue	
Receipt Cash Book	
Sales Ledgers	10 years
Invoice – Capital Item	

OUTGOING MONEY

Redundancy Payments	6 years
Share Certificates Register	
Company Purchase/Sales Register	Permanent
Pension Fund Details	
Ledger Sheet	10 years
Purchase Orders	3 years

OTHER

Successful Quotations	Until payment of invoice and audit
Unsuccessful Quotations	1 Year
Vat Records	
Shipping Documents	
Expense Claims	6 years
Debtor Accounts Control Report	
Loan Account Statement	
Bank Instruction	6 years after ceasing to be effective
Debtor Accounts	3 years following payment

FINANCIAL (HR)



WAGES & PAYROLL

Income Tax Records Re. Employees Leaving	
Notice to Employer of Tax Code (P6)	
Annual return of Employees & Directors Expenses & Benefits (P11D)	
Certificate of Pay & Tax Deducted P60	
Notice of Tax Code Change	
Annual return of Taxable Pay & Tax Deducted	6 years
Records of Pension Deductions (Including Superannuation)	
P45, P58, P48	
Returned Tax	
Payroll & Payroll Control Account	
Annual Earnings Summary	12 years
Lock Codes	2 years

PENSION

Details regarding current pensioners	10 years after benefit ceases
Pensions scheme-next of kin/expression of wish forms	6 years after death
All trust deeds, rules & minute handbook	
Annual records & Inland revenue	Permanent
Actuarial reports	
Contribution records	
Pension scheme investment policies	12 years after paid benefits stop
Payment records	6 years after payment
Ex-pensioner records	6 years after benefit ceases
Individual life policies under 'Top Hat' scheme	12 years after claim ceases
Group health policies	
Group personal accident policies	12 years after benefit ceases

MEDICAL RECORDS



NHS GUIDELINE

GP Records	10 years after death or permanently left country unless in EU
Vaccination Records - Children & Young	Until 25 years old
Other Vaccinations	10 years after treatment ends
Dental, Ophthalmic, Auditory Screening Records	Community: Adult-11 years; Children 11 years/until 25 years old
Dental, Ophthalmic, Auditory Screening Records	Hospital: Adults-8 years; Children-until 25 years old/8 years after death
If a child's illness/death is relevant to an adult condition or have genetic implications for their family, records may be kept for longer	
Maternity Records	25 years after birth of last child
Records relating to people with mental health	20 years after last healthcare contact/8 years after death

EMPLOYEE MEDICAL RECORDS

Health & Accident policies	7 years after termination of employment
Sickness Records	3 years after year ends
Employee Treatment records	6 years
X-ray Registers	7 years
Group health/personal accident policies	12 years
Details of medical schemes	Permanently
Organisation Charts	
Life assurance expression of wish forms	6 years after employment ends/after death
Statutory maternity pay records, calculations, certificates or other medical evidence	3 years after year ends
Statutory sick pay records, calculations, certificates, self-certificates	

LEGAL RECORDS



COMPANY RECORDS

Minutes & resolutions of meetings	
Signed reports & accounts	
Trust deeds	
Circulars to shareholders	
Notices of general & class meetings	
Seal book	
Register of members	
Forms of application for shares, debentures etc.	
Forms of acceptance & transfer	
Renounced letters of acceptance & renounced letters of allotment	
Renounced share certificates	Permanently
Share & stock transfer forms	
Requests for designating or redesigning accounts	
Letters of request	
Allotment sheets (if used)	
Signed forms of nomination	
Letters of indemnity for lost certificates	
Stop notices & other court orders	
Powers of Attorney	
Balance sheet, profit & loss account	
Articles of incorporation & constitutional documents	
Register of debenture or loan stockholders	7 years after redemption of stock
Redemption discharge forms or endorsed certificates	7 years after date of redemption
Forms of conversion	7 years after date of conversion
Paid dividend & interest warrants	12 years after date of payment
Proxies, polling and voting records	
Letters where logged in exchange for a certificate	1 year
Cancelled share/stock certificate	

LEGAL RECORDS



COMPANY RECORDS (cont.)

Notification of change of address	2 years
Trade & service marks documents	10 years after the end of the registration
Share dealing & administration	12 years after the date of the transaction
Annual report, notices to shareholders	
Copyright protection	Varies according to the type; default period of 25 years
Deeds	
Trademarks & expired patents	
Leases	12 years after expiry
Planning consents/leasehold consents	
Construction agreements	12 or 6 years after expiry
Other agreements & contracts	6 years after expiry
Property deeds	Retain copy until sold/retain copy indefinitely

CORRESPONDENCE & CONTACTS

Major and everlasting agreements	Permanently
Customer, supplier & agent contracts	
Licensing agreements	
Rental & hire purchase agreements	6 years after expiry
Indemnities & guarantees	
Other agreements/contracts	

BUILDINGS & VEHICLES

Tachygraphy	3 years
Drivers record books	5 years after completion
MOT, mileage & vehicle maintenance records	2 years after disposal of vehicle
Registration records	2 years after disposal of vehicle
Deeds of title	Permanently/until sale of property
Leases	15 years after expiry

LEGAL RECORDS



BUILDINGS & VEHICLES (cont.)

Architecture/builder agreements	6 years after the contract ends
Asbestos register & asbestos disposal certificate	Permanently-location must be recorded & a risk assessment providable
Disposal of heavy metals & radioactive sources	Permanently
Plant & machinery	1 year after they are removed from the building
Record of final health & safety files, design documents, planning consents, warranties, major refurbishments	13 years
Patent & trademark records	Permanently
Reports & opinions	10 years
Accounts records relating to Companies Acts 1948, 1967 & 1976	6 years (3 for private companies)
Tax returns & records	Permanently

MISCELLANEOUS

SUBSCRIPTIONS & DONATIONS

Index of donations	5 years after completion
Deeds of covenant	12 years after final payment
Correspondence regarding donations	1 year
Correspondence regarding refused donations	3 months
Subscription records	3 years after membership ends
Government grants	Permanently or until the grant stops
Index of donations	5 years after completion
Deeds of covenant	12 years after final payment
Correspondence regarding donations	1 year

MISCELLANEOUS



SUBSCRIPTIONS & DONATIONS (cont.)

Index of donations	5 years after completion
Deeds of covenant	12 years after final payment
Correspondence regarding donations	1 year
Correspondence regarding refused donations	3 months
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Index of donations	5 years after completion
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SHIPPING

Outwards & Inwards	6 years after shipment is complete
Customs & excise returns	5 years

TECHNICAL

Records & reports	12-15 years after requirements have ended
Drawing & other data	

OTHER

Health & safety records	General records: 3 years Records relating to hazardous substances: permanently
Investment ledger	Permanently
Fixed assets register	
Licensing agreements, rental/hire purchase agreements, indemnities & guarantees, contracts with customers, suppliers, agents etc.	Six years after expiry or termination of the contract. If the contract is executed as a deed, the limitation period is twelve years.

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