



Retention Periods

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A. Company Records

Type of Material	Minimum Retention Period	Reason
Register of directors/trustees' residential addresses	This register is stored for the life of the company (Section 162 CA 2006) and there is no provision to remove entries of former directors/trustees. This register will not be available for public inspection.	Companies Act 2006, Companies Act 1985
Directors' service contracts	A copy of the contract or a memorandum of its terms will be stored for 6 years (for tax purposes and to account for the 6-year limitation period for contracts) from the expiry or termination date (Section 228 CA 2006).	Companies Act 2006, Companies Act 1985
Board minutes	<p>For board meetings held on or after the 1 October 2007, will be stored for 10 years from the date of the meeting (section 248 CA 2006). After this, minutes containing personal data, will be deleted</p> <p>For meetings held before 1 October 2007 minutes will be stored permanently (section 382 Companies Act 1985).</p>	Companies Act 2006, Companies Act 1985
Certificate of Incorporation and Memorandum of Association	As these documents are evidence of the company's compliance with the registration requirements of the CA 2006 (section 15 CA 2006), they will be stored for the life of the company.	Companies Act 2006, Companies Act 1985

B. Employee HR records

Type of Material	Minimum Retention Period	Reason
Material that is constantly updated, such as an employee's home address	Personal employee details will be stored and updated. Previous records will be deleted.	Data Protection Principles
Recruitment and selection materials of rejected candidates	12 months after the decision	The time limit for claim of discrimination, Employment Practices Code Part 1
Job Applications and selection materials of successful candidates	Length of employment plus 6 years.	Company Policy
Criminal Background Checks (CBC) (where you are allowed to collect this data)	Length of employment plus 6 years. Checks on unsuccessful candidates: approximately 6 to 18 months. This will depend on the context.	Company Policy
Identification documents of foreign nationals (obligation to retain copies to perform immigration checks)	Minimum 2 years	Article 6 Immigration Restriction on Employment Order 2007
Expat records and other records relating to foreign employees (eg. Visa work permit)	6 years after employment ceases	Section 5 Limitation Act 1980

Checks (such as references) made before taking someone on and any required copies of documents	6 years after the contract ends	Evidence that checks were made
Copy of identification documents for Right to Work Checks	6 years after employment ceases	Section 5 Limitation Act 1980
Correspondence	When this contains personal data, this should be deleted as soon as personal data processed	GDPR principle, DPA 5th principle
Incidental correspondence with staff members	One year after the matter is closed	Data Protection Principles
Material forming part of an employment contract, changes to T&C's	6 years after the contract ends (or after that provision is superseded)	The time limit for legal claim Section 5 Limitation Act 1980
Data concerning a temporary worker	6 years after employment ceases	Section 5 Limitation Act 1980
Leave and absence, including sick leave records	6 years	May be relevant to claims of under-payment, unlawful deductions or breach of contract Section 5 Limitation Act 1980
Registration of work and rest periods if required if an obligation exists to show compliance	Minimum retention period 2 years	Working Time Regulations 1998

Essential medical data required for employment purposes	Length of employment plus 6 years.	DPA 2018
Occupational health data and referrals	Length of employment plus 6 years.	The Health and Safety at Work Act 1974
Pension-related records	12 years from the end of any payable benefit.	Consult pension provider
Performance records (such as training or appraisal)	6 years after employment ends	The time limit for a legal claim
Maternity and paternity records	5 years from birth or adoption	Employment Rights Act 1996
TUPE records (for employees who have transferred employer)	Length of employment plus 6 years	Transfer of Undertakings (Protection of Employment) Regulations 2006
Disciplinary records	6 years after employment ends	The time limit for a legal claim

C. Finance

Type of Material	Minimum Retention Period	Reason
Accounting records (including; bank statements and reconciliations; payment and receipt records; supplier/accounts payable invoices; customer/accounts receivable invoices; customer debit notes; purchase and sales ledger; and employee expense records)	6 years past the end of the financial year to which they relate	Companies Act 1985 as amended by the Companies Acts 1989 & 2006. Generally Accepted Accounting Practice (UK GAAP).
Accounting record (including audit): Taxation	10 years from tax year end or as required in the event of a tax investigation	As above
Annual audited financial statements and report	Life of Group entity	As above
Interim financial statements	Life of Group entity	As above
Internal financial statements	7 years from financial year end	As above
Annual plans and budgets	7 years from financial year end	As above

VAT records	7 years from tax year end	Value Added Tax Act 1994 (as amended).
Insurance premium tax records	7 years from tax year end	The Insurance Premium Tax Regulations 1994.
Banking records:		
Cheques and other negotiable instruments	Originals	6 years from date of issuance
Paying-in counterfoil	Originals	6 years from date of issuance
Bank statements and reconciliations	Original if provided in hardcopy or otherwise if statements obtained via internet banking, on-line printouts	Public Companies: 6 years Private Companies: 3 years
Instructions to bank	Both	6 years after ceasing to be effective

Contracts (underhand) and relevant correspondence and other related documents (such as PO, credit checks)	End of contract plus 7 years (or to the end of any warranty or service periods, if longer)	Limitation Act 1980.
Contracts (executed as a deed) and relevant correspondence and other related documents (such as PO, credit checks)	End of contract plus 13 years (or to the end of any warranty or service periods, if longer)	Limitation Act 1980.

D. Payroll

Type of Material	Minimum Retention Period	Reason
Pay records and relevant supporting documents	7 years from financial year end (statutory limitation period).	The time limit for a legal claim of under-payment or unlawful deductions
Material related to income tax and National Insurance	3 years after the end of the tax year they relate to	Statutory: Income Tax Regulations
Working time records	Date on which they were made plus 2 years	The Working Time Regulations 1998.
Records concerning pay due to employees during absence from work due to illness	End of the tax year to which they relate plus 3 years	The Statutory Sick Pay (General) Regulations 1982 as amended.

Records concerning parental leave / maternity pay or equivalent	End of the tax year in which the parental leave / maternity period ends plus 3 years	The Statutory Maternity Pay (General) Regulations 1986 as amended.
Minimum wage records	End of the pay reference period following the one that the records cover plus 3 years	National Minimum Wage Act 1998.

E. Marketing

Type of Material	Minimum Retention Period	Reason
Personal data used to contact existing subscribers (this may include email, telephone number, postal address) or select marketing audiences from the existing customers (this may include demographic information, marketing preferences and permission, communication history, and variables derived from the individual's transactional))	24 months from last interaction with (depending on context). Will be removed immediately when unsubscribed	Company Policy
Personal data used to contact prospective subscribers based on consent (this may include email and telephone number) or select audiences from prospective customers for marketing through electronic channels (this may include demographic information, marketing preferences, and communication history)	If the contact took place, 3 months from the contact date; if the contact did not take place, 6 months after initial collection. Will be removed immediately when unsubscribed	Company Policy
Personal data used to carry out suppression requests (this may include email, telephone number, and postal address)	Until you remove the risk of sourcing the contact details and inadvertently contacting the individual again, please note that you should minimise the	Company Policy

	record to minimum information necessary to identify the individual for suppression purposes.	
Anonymised data used for analytical or statistical purposes	Indefinitely (but review every 5 years to make sure retention remains useful, even if anonymised data is out of scope of GDPR).	Company Policy
Images, photography, film, case studies and related consent forms linked to the said media coverage for use in marketing materials and campaigns	5 years from consent expiry for use in marketing materials.	Company Policy
Media coverage – records held consisting of news stories placed or press coverage received.	5 years to determine if the coverage is historically important; part of a crisis piece; or relates to an organisational priority that needs further retention.	Company Policy

F. Health and safety and environmental records

Type of Material	Minimum Retention Period	Reason
Health and safety policies, systems, procedures, standards and guidance.	Life of Group entity, as required for evidence of compliance.	Health and Safety at Work Act 1974 (as amended).
Health and safety documents and records (including Annual summary, audit reports, incident notifications, investigation reports, safety alerts, training records, risk assessments carried out in compliance with law and method statements, correspondence with regulators, advice and related safety record correspondence).	Life of Group entity	Management of Health and Safety at Work Regulations 1999. Evidence of compliance with statutory provisions in the UK or overseas legislation where appropriate.
Incident, disease and dangerous occurrence books (such as 'accident books') and records including electronic records for reported accidents and incidents.	Minimum of 3 years from date of last entry or 7 years from reporting. Or, if accident involves a child / young adult, then until that person reaches 21.	Evidence of compliance with UK Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 or local or overseas legislation where appropriate.

Data re emergency medical care, individual reintegration plans, workplace adjustments, individual treatment agreements, fitness for work	Maximum of 6 years after expiry of employment.	Limitation Act 1980, Data Protection Act 2018 and GDPR
Records and minutes of consultations with safety representatives and committees	Minimum of 10 years	Evidence of compliance with Safety Representative and Safety Committees Regulations 1977 and Safety (Consultation with Employees) Regulations 1996.
Environmental records and assessments (including electronic records and database entries)	Life of Group entity	Evidence of compliance with statutory provisions in UK or overseas legislation where appropriate.
Fire risk assessment	Date of last fire risk assessment plus 5 years	Evidence of compliance with the Regulatory Reform (Fire Safety) Order 2005.
Records of cleaning chemicals in line with COSHH compliance	Date tests were carried out plus 5 years	The control of Substances Hazardous to Health Regulations 1999 and 2002 (COSHH)

G. Insurance Records

Type of Material	Minimum Retention Period	Reason
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Insurance policy, proposal forms, renewal notices and certificates. purchase and sales ledger; employee expense records)	Until claims under the policy are barred, all outstanding claims are settled, the policyholder can no longer bring legal proceedings against the insurer or broker and, if legal proceedings have started, the appeals process has been exhausted. end of any tax enquiry, if longer.	Companies Act 1985 as amended by the Companies Acts 1989 & 2006. Generally Accepted Accounting Practice (UK GAAP).
Records relating to the suitability and appropriateness of an insurance-based investment product for the customer	You must keep records for at least 5 years or if necessary, for the length of the relationship between the insurance intermediary / insurance undertaking and the customer.	Financial Conduct Authority SYSC 9.1.2AR Article 19 (EU) 2017/2359 and, COBS 9A.4.3 and COBS 10A.7.2A.
Claim documents: records of incidents giving rise to a claim, claim correspondence and records of payouts	Until claims under the policy are barred, all outstanding claims are settled, the policyholder can no longer bring legal proceedings against the insurer or broker and, if legal proceedings are commenced, the appeals process has been exhausted.	Company Policy
Records relating to Insurance Premium Tax (including policy documents, copies of	For tax purposes you must keep these records for a period of six years.	Regulation 16 of the Insurance Premium Tax Regulations 1994, SI 1994/1774.



invoices, credit or debit notes and business and accounting records)		
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H. Miscellaneous Internal Processes

Type of Material	Minimum Retention Period	Reason
Miscellaneous		
Confidentiality and non-competition agreements (if a penalty is attached to the non-competition or confidentiality clause)	Minimum for the length of contract or agreement, but 6 years after contract expires.	Section 5 Limitation Act 1980
Intellectual property records	The recommendation is to retain documents for the life of the intellectual property and 6 years after	Section 5 Limitation Act 1980
Complaints Process	6 years from the final recorded communication from the complainant about the complaint.	Required as part of the Limitation Act 1980
Whistleblowing Process	6 years from the final recorded communication from the person raising the issue about the case. Where a case is raised anonymously, 6 years from the date the case is concluded.	Required as part of the Limitation Act 1980
Data Protection Impact Assessments	6 years	Company Policy

Membership and register of Inspectors	Once membership has expired, the member will be deleted immediately from the register of inspectors	Company Policy
Breach Reporting	3 years after the investigation and remedial action were completed.	Company Policy
WeTransfer Files	Deleted immediately after the file is accessed.	
DSARs Request	1 year after the DSAR is complete.	Company Policy
Finance Internal emails	Financial Year + 3 Months	Company Policy
Staff Mailboxes and Outlook(inbound and outbound emails)	2 years	Company Policy