

Record type	Retention period	Based On
Organisation wide Corporate Plans, Policies, Business Continuity, Risk Management and Strategies	1 year after superseded (longer if required for historical reasons)	Best practice
Governance documentation	Life of company	Required for charitable status.
Constitution, Aims and Objectives	Life of company	Required for charitable status.
Record of HMRC confirmation of charitable status	Life of company	ICSA
Record of charitable registration	Life of company	ICSA
Certificate of Incorporation	Life of company	Companies Act 2006 section 15
Memorandum of Association	Life of company	Companies Act 2006 section 32
Articles of Association/ Model Rules	Life of company	Companies Act 2006 section 32
Certificate of registration with housing regulator	Life of company	ICSA
Record of registration and certificate of incorporation for change of name	Life of company	Companies Act 2006 section 80
Registration documentation (Co-operative and Community Benefit Societies)	Life of company	Co-operative and Community Benefit Societies Act 2014 section 3
Internal Audit correspondence, terms of reference, meeting minutes, related papers and reports	5 years	Best practice
Board member documents – apt letters, SLAs, bank details etc.	6 years	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
Emails	1 Year for most colleagues. We adopt role based retention periods which mean that e-mails are retained for longer for colleagues in certain roles.	Ofcom National archive guidance ranges from 90 days to four years.
CCTV	30 days	DPA
Call Recordings	6 months	FCA Handbook, conduct of business 11.8
Data Subject Access Requests	1 year	ICO
Notice of meetings	Lifetime of the company.	In case of challenge to validity of meeting or resolutions
Executive meeting agendas, papers, minutes and resolutions	10 years	Best practice
Board and Committee meeting minutes and resolutions	10 years from the date of the meeting of extant company or life of company	Companies Act 2006 section 248 and 249
Board and Committee meeting agendas and papers	10 years from the date of the meeting of extant company or life of company	Companies Act 2006 section 248 and 250
Shareholder meeting minutes and resolutions	Life of company	Companies Act 2006 section 356
Shareholder meeting agendas and papers	Life of company	Best practice (if required to support minutes and resolutions)
Minutes and resolutions of trustees (charities)	Life of company	Charity Commission requirement CC48

Record type	Retention period	Based On
Audited financial statements	6 years	Companies Act 2006 section 388 and Professional Standards Authority and National Archives recommendations for best practice
Sealing register	Life of company	Companies Act 1985
Annual Statutory Returns to the Regulator	Life of company	Co-operative and Community Benefit Societies Act 2014 section 90
Register of directors and secretaries	Life of company	Companies Act 2006 section 162
Register of shareholding members	Life of company	Companies Act 2006 section 113
Register of share certificates	Life of company	Companies Act 1984 s.325
Declarations of interest	Life of company	Company Act 2006 section 177 (implied)
List of members (Communities & Benefit Society')	Life of company	Registrar of Friendly Societies
Business Plans and supporting documentation	5 years	Best practice
Current/former policies: <ul style="list-style-type: none"> - 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 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.	Limitation can commence from knowledge of potential claim and not necessarily the cause of the claim.
Certificate of Employers' Liability Insurance	40 years	2008 regulations removed requirement to retain for 40 years but need to be mindful of 'long tail' industrial disease claims, etc.
Annual Insurance schedule	Life of company	As current and former policies are kept permanently (above), schedules should be too. Best practice
Claims and related correspondence	3 years after settlement	Zurich Municipal recommendation. NCVO recommends 3 years after settlement
Indemnities and guarantees	6 years after expiry	Limitations Act 1980, Limitation for legal proceedings. 12 years if related to land.
Group health policies	12 years after cessation of benefit	Best practice

Record type	Retention period	Based On
Documentation relating to claims	6 full years after claim settled	Legal compliance and best practice
Accounting records for Limited Company	6 years	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
Accounting records for Communities & Benefit Society' Society or Charity	6 years	Best practice
Cash books/sheets	6 years	HM treasury guidelines, National Audit Office advice
Petty cash records/books/sheets Postage/courier account/cash records Register of postage expenditure Postage paid record Postage books sheets	2 years	HM treasury guidelines, National Audit Office advice
Creditors' history records	6 years	HM treasury guidelines, National Audit Office advice
Statements of accounts outstanding orders	2 years	HM treasury guidelines, National Audit Office advice
Vouchers – claims for payment, purchase orders, requisition for goods and services, accounts payable, invoices and so on	6 years	HM treasury guidelines, National Audit Office advice
Wages/salaries vouchers	6 years	HM treasury guidelines, National Audit Office advice
General and subsidiary ledgers produced for the purposes of preparing certified financial statements or published information	6 years	HM treasury guidelines, National Audit Office advice
Cash books/sheets	6 years	HM treasury guidelines, National Audit Office advice
Other ledgers (such as contracts, costs, purchases)	2 years	HM treasury guidelines, National Audit Office advice
Journals – prime records for the raising of charges	6 years	HM treasury guidelines, National Audit Office advice
Journals – routine adjustments	2 years	HM treasury guidelines, National Audit Office advice
Trial balances - Year-end balances, reconciliations and variations to support ledger balances and published accounts	6 years	HM treasury guidelines, National Audit Office advice
Receipt books/butts Office copies of receipts – cashiers', cash register, fines and costs, sale of publications, general receipt books/butts/ records	6 years	HM treasury guidelines, National Audit Office advice
Postal remittance books/records	6 years	HM treasury guidelines, National Audit Office advice
Receipt books/records for imposts (such as stamp duty, VAT receipt books)	6 years	HM treasury guidelines, National Audit Office advice
Cash registers - Copies of forms, Reconciliation sheets	6 years	HM treasury guidelines, National Audit Office advice
Audit rolls, Summaries/analysis records	2 years	HM treasury guidelines, National Audit Office advice

Record type	Retention period	Based On
Debtors' records and invoices - debit notes rendered on debtors (such as invoices paid/unpaid, registers of invoices, debtors ledgers)	6 years	HM treasury guidelines, National Audit Office advice
Debits and refunds - Records relating to unrecoverable revenue, debts and overpayments (such as register of debts written off, register of refunds)	6 years	HM treasury guidelines, National Audit Office advice
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	HM treasury guidelines, National Audit Office advice
Salary ledger card/records	6 years	HM treasury guidelines, National Audit Office advice
Copies of salaries/wages payroll sheets	As this relates to the colleague record it will be retained for our standard 6 years plus the current tax year. Our current process is to delete all records once we pass 7 years following the colleague leaving.	HM treasury guidelines, National Audit Office advice
Purchase order books/records	6 years	HM treasury guidelines, National Audit Office advice
Railway/courier consignment books/ records/Travel warrants	2 years	HM treasury guidelines, National Audit Office advice
Goods inwards books/records	6 years	HM treasury guidelines, National Audit Office advice
Delivery dockets, Stock/stores control cards/sheets/records	2 years	HM treasury guidelines, National Audit Office advice
Statements/summaries prepared for inclusion in quarterly/annual reports	6 years	HM treasury guidelines, National Audit Office advice
Periodic financial statements prepared for management on a regular basis	1 year	HM treasury guidelines, National Audit Office advice
Assets/equipment registers/records	6 years after asset or last one in the register is disposed of	HM treasury guidelines, National Audit Office advice
Depreciation registers - Records relating to the calculation of annual depreciation	6 years after asset or last one in the register is disposed of	HM treasury guidelines, National Audit Office advice
Cancelled / Dishonoured Cheque	2 years	HM treasury guidelines, National Audit Office advice
Paid/presented cheques	7 years	HM treasury guidelines, National Audit Office advice
Record of cheques drawn for payment	7 years	HM treasury guidelines, National Audit Office advice
Bank deposit books/slips/butts	2 years	HM treasury guidelines, National Audit Office advice
Bank deposit summary sheets - Summaries of daily banking	2 years	HM treasury guidelines, National Audit Office advice
Bank reconciliations files/sheets	2 years	HM treasury guidelines, National Audit Office advice
Bank statements, periodic reconciliations	2 years	HM treasury guidelines, National Audit Office advice
Electronic banking and electronic funds transfer	6 years	HM treasury guidelines, National Audit Office advice
Contracts under seal and/or executed as deeds (Relating to Works)	12 years after completion (including any defects liability period)	Limitation Act 1980.
Contracts for the supply of goods or services, including professional services	6 years after completion (including any defects liability period)	Limitation Act 1980 (12 years if related to land).

Record type	Retention period	Based On
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	Best practice.
Loan agreements	12 years after last payment	Best practice
Licensing agreements	6 years	Limitation Act 1980.
Rental and hire purchase agreements	6 years	Limitation Act 1980.
Indemnities and guarantees	6 years	Limitation Act 1980.
Documents relating to successful tender	6 years	Best practice
Documents relating to unsuccessful tenders	2 years after notification	Best practice
Forms of tender	6 years	Best practice
Documentation relating to purchases of medical devices and medical equipment See https://www.gov.uk/guidance/decide-if-your-product-is-a-medicine-or-a-medical-device	11 years	Best practice
Contracts relating to land	6 years after completion (including any defects liability period)	Limitation Act 1980 (12 years if related to land).
Deeds of covenant	12 years after last payment	TMA recommends 12 years after last payment. Limitation for legal proceedings if related to land.
Index of donations granted	6 years	Best practice
Account documentation	6 years	Companies Act recommends 3 years. Best practice
Applications for accommodation	As per tenancy file for successful applications. For 5 years after application refused if unsuccessful.	Limitation Act 1980, section 2
Continuous Recording of lettings and sales (CORE) data record form	As long as it is deemed necessary to support social housing policy.	CORE Data Sharing Agreement 12.1
Housing Benefit notifications	2 Years	Recommendation from Chartered Institute of Housing. Good practice as per DWP guidance
Rent statements	2 years	Best practice
Tenants' tenancy Files, including rent payment records, and details of any complaints and harassment cases	6 years after end of tenancy	Limitations Act 1980
Former tenants' Tenancy Agreements, and details of their leaving	6 years	Limitations Act 1980
Safeguarding Referral	10 years	Statutory requirement under the Safeguarding Vulnerable Groups Act 2006 and Care Act 2014
Safeguarding Records - Serious Case Review	Records relating to child protection should be kept for 10 years after last contact with the child and their family. NSPCC guidance suggests 7 years.	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
Rent registrations (superseded)	6 years	Rent Officer Handbook recommendation

Record type	Retention period	Based On
Rent Registration (not superseded)	Life of company	Rent Officer Handbook recommendation
Fair rent documentation	6 years	Rent Officer Handbook recommendation
Leases and deeds of ownership	15 years after expiry.	NCVO
Copy of former leases	12 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980
Wayleaves, licences and easements	12 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980
Abstracts of title	12 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980
Planning and building control permissions	12 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980
Searches	12 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980
Property maintenance records	6 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980
Reports and professional opinions - e.g. Party Wall awards, building surveys	6 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980
Development documentation	12 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980
Invoices	12 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980
Data and documents relating to properties we dispose of.	Care needs to be taken to ensure that any records relating to the period when Bromford owned the property are retained so as to allow defence of a liability claim. This will be 6 years as a minimum but may need to be extended for example where there are known higher risk areas, relating to asbestos for example.	Limitations Act 1980 etc.
Mileage records & defect sheets	3 years	Statute of limitations
Maintenance records, MOT tests AND all fleet records	3 years	Statute of limitations

Record type	Retention period	Based On
Copy Registrations	3 years	Statute of limitations
Vehicle disposal log	3 years	Statute of limitations
Operators Licence certificates and documents of title	Permanently	Driver & Vehicle Standards Agency (DVSA) Operators Licence requirement
Mileage records & defect sheets	3 years	2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence
Maintenance records & MOT tests (up to 3.5T)	3 years	2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence
Maintenance records & MOT tests (HGV over 3.5T)	3 years	2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence
Copy Registrations (up to 3.5T)	3 years	2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence
Copy Registrations (HGV over 3.5T)	2 years	2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence
Driving Records including Driver-Vehicle Allocation	3 Years	Limitations Act 1980 Limitation for legal proceedings
Capital Assets including all land, property, housing stock, corporate buildings, play areas, vehicles, equipment, fixtures & fittings >£400	6 years	Best practice
Fixed Asset Register	Permanently	Charities Act
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	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
NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details.	6 years	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
Copies of notices to employees (e.g. P45, P60);	6 years plus current year	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
HMRC notice of code changes, pay & tax details	6 years	Taxes Management Act 1970

Record type	Retention period	Based On
Expense Claims	6 years	HMRC
Record of sickness payments	6 years	Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate
Record of maternity payments, statutory paternity pay, statutory shared parental pay and statutory adoption pay	6 years	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)
Income Tax and NI returns	6 years	Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996
Redundancy details and record of payments & refunds	6 years	IPD recommended
Revenue and Customs approvals	Permanently	CIPD recommended
Annual earnings summary	12 years	Best practice
Payroll/ salary records, overtime, bonuses expenses etc.	3 years	Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996
Actuarial valuation reports	Permanently	CIPD recommended
Detailed returns of pension fund contributions; annual reconciliations of fund contributions	Permanently	Best practice
Money purchase details	6 years	CIPD recommended
Qualifying service details	6 years	CIPD recommended
Investment policies	12 years	CIPD recommended
Trade Union agreements	10 years after ceasing to be effective	CIPD recommended
Inland Revenue approvals	Life of company	CIPD recommended
Annual earnings summary	3 years from the end of the tax year they relate to	HMRC
Actuarial valuation reports	Permanently	CIPD recommended
Detailed returns of pension fund contributions	6 years	Pensions Regulator
Annual reconciliations of fund contributions	6 years	Pensions Regulator
Money purchase details	6 years after transfer or value taken	CIPD recommended
Qualifying service details	6 years after transfer or value taken	CIPD recommended
Investment policies	12 years	CIPD recommended
Pensioner records	12 years after benefits cease	CIPD recommended
Records relating to retirement benefits	12 years after death	RBS(IP)R recommended

Record type	Retention period	Based On
Records relating to retirement benefits	12 years after death	RBS(IP)R recommended
Terms and conditions of service, both general terms and conditions applicable to all Colleagues, and specific terms and conditions applying to individuals	6 years	Limitations Act 1980 Limitation for legal proceedings
Benefits and Deductions (Service contracts for directors (companies))	6 years	ICSA
Remuneration package	6 years	Limitations Act 1980 Limitation for legal proceedings
Former employees' Human Resources files	6 years	CIPD recommended
References to be provided for former employees	6 years (may need to keep longer than 6 years if there are agreed references as part of a settlement).	CIPD recommended
Training Programmes	6 years	CIPD recommended
Individual training records	6 years	CIPD recommended
Short lists, interview notes and related application forms for unsuccessful candidates	1 year for unsuccessful candidates. See 17.05 for successful candidates.	CIPD recommended
Application forms of non-short listed candidates	1 year	Limitations Act 1980 SDA & RRA recommend 3 months Commission for Racial Equality and Equal Opportunities recommends 6 months.
DBS certificate number	We record the numbers electronically to ensure certification is in place, or if not appropriate risk assessments and measures are in place. Recommend life of colleague file (6 yrs plus current tax year).	DBS check code of practice (Home office)
Time cards/ sheets	Keep as long as the overall colleague file - its relevant to pay and benefits.	CIPD recommended
Trust deeds, rules and minutes (for joint employee/employer sports/social clubs, etc. set up under trust)	Permanently	CIPD recommended
Employer/Employee committee minutes	Permanently	CIPD recommended
Parental leave records	6 years after end of parents employment.	CIPD recommended
Medical records relating to control of asbestos. COSHH, noise and vibration	40 years	Control of Asbestos Regulations 2012 (SI 2012/632. The HSE recommends 40 years for other health surveillance records
Health and safety assessments; records of consultations with safety reps	6 years after the policy ceases to be current	Health and Safety at Work Act 1974
Health and safety policy statements	6 years after the policy ceases to be current	Health and Safety at Work Act 1974
Accident records, reports, accident books	6 years post incident with the exception of incidents occurring to under 18's which requires the report to be held for 3 years after the child's 18th birthday. Also for people with reduced mental capacity a copy of the incident report should be held for minimum of 3 years after their death.	RIDDOR Limitation for legal proceedings RIDDOR 1995 and Limitation Act 1980 Social Security Act and the Limitation Act. Special rules apply concerning incidents involving hazardous substances.

Record type	Retention period	Based On
Sickness records	6 years from date of sickness	The Statutory Sick Pay (General) Regulations 1982 (SI 1982/894) as amended Professional Standards Agency
Health and safety statutory notices	6 years after compliance	Best practice
Technical and research records	12-15 years after requirements have ended for both records and reports and drawings and other data.	NCVO
ASB (Anti-social behaviour) case files and associated documents	5 years or until end of legal action	Best practice
Supporting people – subsidy claims / support plans / single assessments including supporting information	6 years following end of support or tenancy	Best practice
Resident Meeting Minutes	1 year	ICSA recommended
New Sales applications	6 years	Limitation Act 1980, section 2
Registrations of interest	2 years	Best practice
Offer Details	6 years	Estate Agency Act 1979
Completion documentation	12 years	Housing Act 1985
Post purchase questionnaire/ customer feedback	3 years	National Archives guidance
Help to Buy applications	6 years	Limitation Act 1980, section 2
Resales (Shared Ownership)	6 years	Limitation Act 1980, section 2
Staircasing process documents	12 years	Housing Act 1985
Right to Buy/ Acquire files	12 years	Housing Act 1985
Waste Transfer Notes	2 Years	Environmental Protection Act (EPA) 1990, the Environmental Protection (Duty of Care) Regulations 1991 & the Environment Act 1995
Waste Consignment Notes (for hazardous waste)	3 Years	Environmental Protection Act (EPA) 1990, the Environmental Protection (Duty of Care) Regulations 1991 & the Environment Act 1996
Gas Safety Records	6 years	Gas Safety (Installation and Use) Regulations 1998
Electrical Safety Certificates	6 years	Landlord and Tenant Act 1985
Fire Risk Assessments	5 years	Regulatory Reform (Fire Safety) Order 2005
Secure by Design Certificates	6 years	Best practice
Legionella & Other Service Contracts	6 years	Landlord and Tenant Act 1985 HSE's Approved Code of Practice