

DOCUMENTATION RETENTION POLICY

Document	Minimum Retention Period	Reason
Statutory, Financial & Corporate		
Minute books	Indefinite	Archive
Scales of fees and charges	6 years	Management
Receipt and payment account(s)	Indefinite	Archive
Receipt books of all kinds	6 years	VAT
Bank statements, including deposit/savings accounts	Last completed audit year	Audit
Bank paying-in books	Last completed audit year	Audit
Cheque book stubs	Last completed audit year	Audit
Quotations and tenders	6 years	Limitation Act 1980 (as amended)
Paid invoices	6 years	VAT
Paid cheques	6 years	Limitation Act 1980 (as amended)
VAT records	6 years generally but 20 years for VAT on rents	VAT
Petty cash, postage and telephone books	6 years	Tax, VAT, Limitation Act 1980 (as amended)
Salary & wages records	12 years	Pension, NI and HMR&C audit
Timesheets	Last completed audit year 3 years	Audit (requirement) Personal injury (best practice)
Insurance policies	While valid	Management
Certificates for Insurance against liability for employees	40 years from date on which insurance commenced or was renewed	The Employers' Liability (Compulsory Insurance) Regulations 1998 (SI. 2753), Management
Investments	Indefinite	Audit, Management
Title deeds, leases, property agreements.	Indefinite	Audit, Management
Members allowances register	6 years	Tax, Limitation Act 1980 (as amended)
For Allotments		
Register and plans	Indefinite	Audit, Management
General & Routine Correspondence		
Letters, emails and routine correspondence	3 years	Follow up and possible recourse
Planning		
Plans and any member or resident correspondence	3 years	Follow up and application change or resubmission, applications valid for 3 years

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Document	Minimum Retention Period	Reason
Employee Records		
Application forms Contracts of Employment Sickness records Routine employee documents	6 years from date of leaving (past employees) All documentation (current employees)	Personal injury claims, tribunal claims.
Recruitment Records		
Application forms CVs Interview notes Supporting documents	6 months (from date of appointment)	Discrimination claim from interviewees.

Reference: NALC Legal Topic Note 40 November 2016

Disposal: To ensure there are no breaches of Data Protection regulations.

- a. Any documents identified for disposal, in accordance with this policy, will be destroyed by shredding service.
- b. Documents for disposal will not be entered into public recycling streams.