DATA RETENTION SCHEDULE

Reference Function Record type Record type Recommended retention Retention trigger Recommended retention Retention Retention Retention Source Reason for retention Retention Storage Location (s) System(s)		Docum	nent overview			Retention	Schedule				Document mar	nagement (optional)			
Section Part	oforonco			Potentian trigger	Minimum statutory			Potention source	Peason for retention	Information Asset			tion (c) Sur	etom(s)	System(s)
Part			Record type	Retention trigger	retention period	period	period	Retention source	Reason for retention	Owner	Data	Storage Format Storage Local	tion (s)	tem(s)	Location(s)
Mathematical Math	. Governand	ce	Opposite the suide Company Policies		T	laafter en en et et				T	<u> </u>	T			
March Marc	11	Governance		Superseded	NI/A	l '	Socuraly Dostroy		Post practice						
14 10 10 10 10 10 10 10	1.1	Governance		document	IN/A	· • ·	Securely Destroy		Best practice						
Manufact	1.2	Governance			N/A	<u> </u>	Securely Destroy		Required for charitable status						+
Market M					· ·	· · ·	 		+ '						+
Marche M		oovernance .	Constitution, / mins and Objectives			ziic oi company	Security Sestion		inequired for enumerable status.				-		+
		C	Record of HMRC confirmation of charitable	End of financial cons	· '	1:66	Samuel Barton	lec.	Association and back assetted						
1. 1. 1. 1. 1. 1. 1. 1.	1.4	Governance	status	End of financial year	for Annual Return as a	Life of company	Securely Destroy	ICSA	Annual return and best practice.						
10 10 10 10 10 10 10 10					minimum										
Money Mone		Governance				· · ·			Best practice.						
Moneyas Mone	1.6	Governance	Certificate of Incorporation		Life of company	Life of company	Securely Destroy	Companies Act 2006 section 15	Legal compliance						
Note	1.7	Governance	Memorandum of Association		Life of company	Life of company	Securely Destroy	Companies Act 2006 section 32	Legal compliance						
Second Process Proce	1.8	Governance	Articles of Association/ Model Rules		Life of company	Life of company	Securely Destroy	Companies Act 2006 section 32	Legal compliance						
March Marc	1.9	Governance	Certificate of registration with housing regulator		Life of company	Life of company	Securely Destroy	ICSA	Best practice						
March Marc			Record of registration and certificate of					+	<u> </u>						+
Second S	1.10	Governance			Life of company	Life of company	Securely Destroy	Companies Act 2006 section 80	Legal compliance						
Part	1 11	Governance			Life of company	Life of company	Socuraly Dostroy	Co-operative and Community Benefit	Logal compliance						
	1.11	Governance			Life of company	Life of company	Securely Destroy	Societies Act 2014 section 3	Legal compliance						
Part			1			_									
Part	1.12	Governance		After audit	N/A	5 years	Securely Destroy		Best practice						
Part			reports				+	GDPR Article 5(1) (e) requires that personal					+		+
Part					'										
A			Reard member decuments – ant letters SLAs					identification of data subjects for no longer							
Part	1.13	Governance		Membership ceases	should be destroyed when	6 years	Securely Destroy	than is necessary	Legal compliance						
Part			bank details etc.		memhershin ceases e g			CA 2006 recommendation for docs post							
March Marc								termination of directorship							
Note Comment Section								+					+		+
Note Comment Section	Data Gove	rnance													
1					I			Ofcom	T	Τ	T	T I	$\overline{}$		
1	2.1	Data Governance	Emails	No longer active	receipt of email	1	Securely Destroy	I	Best practice						
A					·	Destroyed after 2 years	, ,	days to four years.							
March Continue	2.2	Data Governance	ссту	Date of recording	Minimum time necessary	30 days	Securely Destroy	DPA	Best practice						
Marchand		Data Governance			The first time freezessury	55 44,5		50.11				1			+
1.5 1.5	2.3	Data Governance	Call Recordings	Date of recording	Minimum time necessary	6 months	Securely Destroy	FCA Handbook, conduct of business 11.8	Best practice						
1.5 1.5	2.4	Data Governance	Data Subject Access Requests	Data sent	6 months	1 vear	Securely Destroy	ICo	Best practice						+
1			<u> </u>			·									+
1.0	2.5	Data Governance	Films / Videos	Date of recording	Minimum time necessary	3 years			Best practice						
14	2.6	Data Governance	Data Breach Records	Date of recording	N/A	6 years	Securely Destroy	Limitations Act 1980	Best practice						
Medical Medi	2.7	Data Governance	Fraud Records/ whistleblowing	Date of recording	6 years	6 years	Securely Destroy	FCA Handbook	Best practice						
1.2 Verticing Montes of meetings generalise, papers, minutes and securities of meeting minutes and securities and securities meeting general and general genera	2.8	Data Governance	Data Subject Access Requests	Data sent	6 months	1 year	Securely Destroy	ICO	Best practice						
Act Section	. Meetings														
4. Verlieg Machater meeting agendas and performance and everlieg for extract of the meeting of extract of extract of the meeting of extract o	3.1	Meetings	Notice of meetings		N/A	6 years	Securely Destroy		-						
A continue Companie Companie Companie Companie Companie Act 2006 section 248 and 240 Legal compliance Companie Companie Act 2006 section 248 and 240 Legal compliance Legal compliance Companie Companie Act 2006 section 248 and 240 Legal compliance Legal complianc						,	, ,		or resolutions				\longrightarrow		+
Desired and Committee meeting ministed and exceptions and Stantony Residence of Companies and Processing of Companies and Processing of Companies Act 2006 section 248 and 250 per processing act 2006 section 248 a	3.2	Meetings		1	N/A	10 years	Securely Destroy		Best practice						
shall Medings of Moderal And Committee meeting agendas and gapter of Moderal Meeting of Section (Moderal Meeting) and and Committee meeting agendas and gapter of Moderal Meeting of Section (Moderal Meeting) and and Committee meeting agendas and gapter of Moderal Meeting of Section (Moderal Meeting) and and Committee meeting agendas and gapter of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Section (Moderal Meeting) and the office of Company of Moderal Meeting of Moderal			resolutions		10 years from the date of	10 years from the date of the									
Pacific Companies Paci	,,	Mootings	Board and Committee meeting minutes and	Date of mosting	the meeting of extant	1 -	Socuraly Dostroy	Companies Act 2006 section 248 and 249	Logal compliance						
Does and Committee meeting agendas and pages A Meetings Shareholder meeting dealers and pages Shareholder meeting agendas and pages	3.3	Meetings	resolutions	Date of meeting	company or life of		Securely Destroy	Companies Act 2000 section 248 and 245	Legal compliance						
heterings board and Committee meeting agendas and papers 1.5 Meetings Shareholder meeting agendas and papers 1.5 Meetings Minutes and resolutions of trustees (charities) 1.5 Meetings Minutes and resolutions (charities) 1.5 Meetings Minutes and resolutions of trustees (charities) 1.5 Meet					company	line or company						1			+
Authority Department Depa			Board and Committee meeting agendas and						Rest practice (if required to support						
As Meetings Shareholder meeting minutes and resolutions of trustees (charities) Date of meeting MA (Life of company Scurely Destroy Companies Act 2006 section 356 (agail compliance) Seat practice (if required to support minutes and resolutions of trustees (charities) Date of meeting Life of company Scurely Destroy Charity Commission requirement CC48 (agail compliance) Seat practice (if required to support minutes and resolutions of trustees (charities) Date of meeting Life of company Securely Destroy Charity Commission requirement CC48 (agail compliance) Seat practice (if required to support minutes and resolutions of trustees (charities) Date of meeting Life of company Securely Destroy Companies Act 2006 section 388 and Professional Standards Authority and National Archives recommendations for best practice 4.1 Regulations and Statutory Returns to the Regulator Authority Returns Submission Seating register 4.2 Regulations and Statutory Returns to the Regulator Authority Returns Submission Seating register 4.3 Regulations and Statutory Returns to the Regulator Submission Submission Seating register Submission Seating register of directors and secretaries 4.4 Regulations and Statutory Returns to the Regulator Submission Submission Seating register of directors and secretaries 4.5 Regulations and Statutory Returns to the Regulator Submission Seating register of directors and secretaries 4.6 Regulations and Statutory Returns Submission Seating register of directors and secretaries 4.7 Regulations and Statutory Returns Submission Seating Returns Submission S	3.4	Meetings		Date of meeting		I	Securely Destroy	Companies Act 2006 section 248 and 250							
4. Regulations and Statutory Returns Regulations and Statutory Returns Regulations and Statutory Returns Regulations and Statutory Regulations and S			P - P - 1 - 2			life of company					<u> </u>				
A. Meetings Shareholder meeting agendas and papers of trustees (charities) also of meeting of trustees (charities) also of trustees (charities) also of trustees (charities) also of meeting of trustees (charities) also of tru	3.5	Meetings	Shareholder meeting minutes and resolutions	Date of meeting		Life of company	Securely Destroy	Companies Act 2006 section 356	Legal compliance						
And weetings sharkenoored meeting agentias and papers United and resolutions of trustees (chartices) Date of meeting United and resolutions of trustees (chartices) Date of meeting United and resolutions of trustees (chartices) Date of meeting United and resolutions of trustees (chartices) Date of meeting United and resolutions of trustees (chartices) Date of meeting United and resolutions of trustees (chartices) Date of meeting United and resolutions of trustees (chartices) Date of meeting United and resolutions of trustees (chartices) United and resolutions and Statutory Returns of trustees (chartices) Submission Winimum of 3 years Securely Destroy Securely Destroy Companies Act 2006 section 388 and Professional Standards Authority and Association For best resolutions for best resistance of the page of the pag		0-				F===1	,,		<u> </u>	-	1				+
A.7 Meetings Minutes and resolutions of trustees (charities) Date of meeting Life of company Life of company Securely Destroy Charity Commission requirement CC48 Legal compliance Securely Destroy Regulations and Statutory Returns 4.1 Regulations and Statutory Returns 4.2 Regulations and Statutory Returns 4.3 Regulations and Statutory Returns 4.4 Regulations and Statutory Returns 4.5 Regulations and Statutory Returns 4.6 Regulations and Statutory Returns 4.7 Regulations and Statutory Returns 4.8 Regulations and Statutory Returns 4.9 Regulations and Statutory Returns 4.0 Regulations and Statutory Returns 4.1 Regulations and Statutory Returns 4.2 Regulations and Statutory Returns 4.3 Regulations and Statutory Returns 4.4 Regulations and Statutory Returns 4.5 Regulations and Statutory Returns 4.6 Regulations and Statutory Returns 4.7 Regulations and Statutory Returns 4.8 Regulations and Statutory Returns 4.9 Register of directors and secretaries 4.1 Life of company 4.2 Life of company 4.3 Life of company 4.4 Regulations and Statutory 4.5 Regulations and Statutory 4.6 Regulations and Statutory 4.7 Regulations and Statutory 4.8 Regulations and Statutory 4.9 Register of share-cholding members 4.1 Regulations and Statutory 4.2 Regulations and Statutory 4.3 Regulations and Statutory 4.4 Regulations and Statutory 4.5 Regulations and Statutory 4.6 Regulations and Statutory 4.7 Regulations and Statutory 4.8 Regulations and Statutory 4.8 Regulations and Statutory 4.9 Register of share-cholding members 4.1 Life of company 4.1 Life of company 4.1 Life of company 4.1 Life of company 4.2 Life of company 4.3 Regulations and Statutory 4.4 Regulations and Statutory 4.5 Regulations and Statutory 4.6 Regulations and Statutory 4.7 Regulations and Statutory 4.8 Regulations and Statutory 4.9 Regulations and Statutory 4.0 Regulations	3.6	Meetings	Shareholder meeting agendas and papers	Date of meeting	N/A	Life of company	Securely Destroy								
Regulations and Statutory Returns 4.1 Regulations and Statutory Returns 4.2 Returns 4.2 Regulations and Statutory Returns 5. Sealing register 1. Ufe of company							<u> </u>	<u> </u>	· ·						+
Regulations and Statutory Returns Audited financial statements Submission Minimum of 3 years Securely Destroy Securely Destroy Securely Destroy Returns Audited financial statements Submission Minimum of 3 years Securely Destroy Securely Destroy Securely Destroy Companies Act 2006 section 388 and Professional Standards Authoritya and National Archives recommendations for best practice Regulations and Statutory Regulations and Statutor	3.7	Meetings	Minutes and resolutions of trustees (charities)	Date of meeting	Life of company	Life of company	Securely Destroy	Charity Commission requirement CC48	Legal compliance						
Audited financial statements Annual Statutory Annual Statutor	. Regulation	ns and Statutory Returns													
Regulations and Statutory Returns Audited mancial statements Submission Minimum of 3 years Securely Destroy National Archives recommendations for best practice practice Oronganies Act 1985 Legal compliance Legal complianc								1 '							
Returns Sealing register Life of company Life of company Life of company Securely Destroy Companies Act 1985 Legal compliance	4.1		Audited financial statements	Submission	Minimum of 3 years	6 years	Securely Destroy	1	Legal compliance and best practice						
Regulations and Statutory Refurns Regulations and Statutory Regulation		Returns						1							
Regulations and Statutory Returns 4.6 Regulations and Statutory Returns 4.7 Regulations and Statutory Regulations and Statutory Returns 4.8 Regulations and Statutory Returns 4.9 Regulations and Statutory Regulations and Statutory Regulations and Statutory Returns 4.9 Regulations and Statutory Regulations and Statutory Regulations and Statutory Regulations and Statutory Returns 4.9 Regulations and Statutory Returns 4.9 Regulations and Statutory Regul		Regulations and Statutory	1				<u> </u>		1						+
Regulations and Statutory Returns Annual Statutory Returns Regulations and Statutory Returns Regulations and Statutory Reg	4./		Sealing register			Life of company	Securely Destroy	Companies Act 1985	Legal compliance						
4.4 Regulations and Statutory Register of directors and secretaries Life of company Securely Destroy Companies Act 2006 section 162 Legal compliance Le			Annual Statutory Returns to the Regulator	Suhmission		Life of company	Securely Destroy	1 '	Legal compliance and hest practice						
Returns Regulations and Statutory Regulations and				22531011	submission		222.07	Societies Act 2014 section 90							
4.5 Regulations and Statutory Returns 4.6 Regulations and Statutory Returns 4.7 Regulations and Statutory Returns 4.8 Regulations and Statutory Returns 4.9 Regulations and Statutory Regulations and Statutory Regulations and Statutory Returns 4.8 Regulations and Statutory Regulations and Statutory Regulations and Statutory Returns 4.9 Regulations and Statutory Regulations Re	4.4		Register of directors and secretaries		Life of company	Life of company	Securely Destroy	Companies Act 2006 section 162	Legal compliance						
Regulations and Statutory Regulations and St							<u>.</u> .	1	1						+
4.6 Regulations and Statutory Returns Register of share certificates Life of company Life of company Securely Destroy Companies Act 1984 s.325 Legal compliance 4.7 Regulations and Statutory Returns Declarations of interest Life of company Life of company Securely Destroy Company Act 2006 section 177 (implied) Legal compliance 4.8 Regulations and Statutory Returns List of members (Communities & Benefit Society) Life of company Life of company Securely Destroy Registrar of Friendly Societies 4.9 Regulations and Statutory Regulations and Statutory Regulations and Statutory Regulations and Statutory Nursing home and residential care homes regulation certificates Find of management N/A 7 years following end of Securely Destroy Care Quality Commission Guidelines Rest practice	4.5		Register of shareholding members		Life of company	Lite of company	Securely Destroy	Companies Act 2006 section 113	Legal compliance						
Returns 4.7 Regulations and Statutory Returns Declarations of interest Life of company Registrar of Friendly Societies Nursing home and residential care homes registration certificates Regulations and Statutory Registrar of Friendly Societies Nursing home and residential care homes registration certificates Regulations and Statutory Registrar of Friendly Societies Regulations and S	4.6		Register of share certificates		Life of company	Life of company	Securely Destroy	Companies Act 1084 c 225	Legal compliance						
4.7 Returns Declarations of interest Life of company Life of company Securely Destroy Company Act 2006 Section 177 (Impiled) Legal compliance 4.8 Regulations and Statutory Returns Society' A.9 Regulations and Statutory Regul	4.0		negister or snare tertificates		Life of company	Line of company	Securely Destituy	Companies Act 1304 5.323	Legal compilative						
Regulations and Statutory Returns 4.8 Regulations and Statutory Returns Society') Regulations and Statutory Returns Regulations and Statutory Returns Regulations and Statutory Registrar of Friendly Societies 7 years following end of Securely Destroy 7 years following end of Securely Destroy Registrar of Friendly Societies 8 Registrar of Friendly Societies Registrar of Friendly Societies 8 Registrar of Friendly Societies 9 Registrar of Friendly Societies	4.7		Declarations of interest		Life of company	Life of company	Securely Destroy	Company Act 2006 section 177 (implied)	Legal compliance						
Regulations and Statutory Regulations and Regula				+					ļ · · ·		1				+
Regulations and Statutory Regulations and Regulati	4.8				Life of company	Life of company	Securely Destroy	Registrar of Friendly Societies							
4.9 I Irepistration certificates I Find of management IN/A I Section Commission Gillingtines I Best disactive I I I I I I I I I I I I I I I I I I I						7 years following and of									1
insurgement in the state of the	4.9		registration certificates	End of management	N/A		Securely Destroy	Care Quality Commission Guidelines	Best practice						
						anagement									

	Docum	ent overview			Retention	Document management (optional)								
Reference	Function	Bacard tune	Botontion trigger	Minimum statutory	Recommended retention	Action at end of retention	Batantian source	Boscon for rotantian	Information Asset	Contains Personal	Storage Format	Storage Location (c)	Suctom(s)	System(s)
Reference	Function	Inction Record type	Retention trigger	retention period	period	period	Retention source	Reason for retention	Owner	Data	Storage Format	Storage Location (s)	System(s)	Location(s)
4.10	Regulations and Statutory	Nursing home and residential care homes	End of management	7 years following end of	7 years following end of	Seemel Destro	Care Quality Commission Guidelines and	Legal compliance and best practice						
4.10	Returns	inspection reports	End of management	management	management	Securely Destroy	Limitation Act 1980	Legal compliance and best practice						
5. Strategic	Management													
5.1	Strategic	Business Plans and supporting documentation	End of Business Plan Period	N/A	5 years	Securely Destroy		Best practice						

	Docun	nent overview		lan .	Retention					Document management (optional)		
Reference	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Action at end of retention period	Retention source	Reason for retention	Information Asset Owner	Contains Personal Storage Format Storage Location (s)	System(s)	System(s) Location(s)
6. Insurance	e	current/rormer policies:										
6.1	Insurance	- 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	End of policy term	Life of company	Life of company	Review	Limitation can commence from knowledge of potential claim and not necessarily the cause of the claim. 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.					
6.2	Insurance	Certificate of Employers' Liability Insurance	End of policy term	N/A	40 years	Offer to Archives	2008 regulations removed requirement to retain for 40 years but need to be mindful of 'long tail' industrial disease claims, etc.	Best practice				
6.3	Insurance	Annual Insurance schedule	End of year	N/A	Life of company	Securely Destroy	As current and former policies are kept permanently (above), schedules should be too. Best practice	Best practice				
6.4	Insurance	Claims and related correspondence	End of settlement	N/A	2 years	Securely Destroy	Zurich Municipal recommendation. NCVO recommends 3 years after settlement	Best practice				
6.5	Insurance	Indemnities and guarantees	End of policy term	N/A	6 years after expiry	Securely Destroy	Limitations Act 1980, Limitation for legal proceedings. 12 years if related to land.	Legal compliance				
6.6	Insurance	Group health policies	End of benefits	N/A	12 years after cessation of benefit	Securely Destroy		Best practice				
7. Finance			ı	T	Ī	T	Companies Act Section 388 recommends 3		T			
7.1	Finance	Accounting records for Limited Company		6 years	6 years	Securely Destroy	years. Taxes Management Act 1970 (TMA) Sec20 (Taxes Management Act 1970) may require any documents relating to tax over 6 (plus) years	Legal compliance				
7.2	Finance	Accounting records for Communities & Benefit Society' Society or Charity		N/A	6 years	Securely Destroy		Best practice				
7.3	Finance - Cheques and associated records	Cash books/sheets	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice				
7.4	Finance - Cheques and associated records	Petty cash records/books/sheets Postage/courier account/cash records Register of postage expenditure Postage paid record Postage books sheets	End of Financial Year	2 years	2 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice				
7.5	Finance - Cheques and associated records	Creditors' history records	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice				
7.6	Finance - Cheques and associated records	Statements of accounts outstanding orders	End of Financial Year	2 years	2 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice				
7.7	Finance - Cheques and associated records	Vouchers – claims for payment, purchase orders, requisition for goods and services, accounts payable, invoices and so on	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice				
7.8	Finance - Cheques and associated records	Wages/salaries vouchers	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice				
7.9	Finance - Cheques and associated records	General and subsidiary ledgers produced for the purposes of preparing certified financial statements or published information	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice				
7.10	Finance - Expenditure records	Cash books/sheets	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice				
7.11	Finance - Expenditure	Other ledgers (such as contracts, costs, purchases)	End of Financial Year	2 years	2 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice				1
7.12	Finance - Expenditure	Journals – prime records for the raising of	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office	Legal compliance and best practice				+
7.13	records Finance - Expenditure	charges Journals – routine adjustments	End of Financial Year	2 years	2 years	Securely Destroy	advice HM treasury guidelines, National Audit Office				1	+
7.14	records Finance - Expenditure records	Trial balances - Year-end balances, reconciliations and variations to support ledger			6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice					
7.15	Finance - Receipts and revenue records	Balances and published accounts Receipt books/butts Office copies of receipts – cashiers', cash register, fines and costs, sale of publications, general receipt books/butts/ records	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice				
7.16	Finance - Receipts and revenue records	Postal remittance books/records	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice			<u> </u>	
7.17	Finance - Receipts and revenue records	Receipt books/records for imposts (such as stamp duty, VAT receipt books)	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice				
7.18	Finance - Receipts and	Cash registers - Copies of forms, Reconciliation	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice				1
7.19	revenue records Finance - Receipts and	Audit rolls, Summaries/analysis records	End of Financial Year	2 years	2 years	Securely Destroy	HM treasury guidelines, National Audit Office	Legal compliance and best practice				+
7.20	Finance - Receipts and revenue records	Debtors' records and invoices - debit notes rendered on debtors (such as invoices paid/unpaid, registers of invoices, debtors ledgers)	End of Financial Year		6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice					
7.21	Finance - Receipts and revenue records	Debits and refunds - Records relating to unrecoverable revenue, debts and overpayments (such as register of debts written off, register of refunds)	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice				

	Docum	ent overview					Document man	nagement (optional)						
teference	Function	Record type	Retention trigger	Minimum statutory	Recommended retention	Action at end of retention	Retention source	Reason for retention	Information Asset	Contains Personal		Storage Location (s)	System(s)	System(s)
ererence	runction		Retention trigger	retention period	period	period	Retention source	Reason for retention	Owner	Data	Storage Format	Storage Location (s)	System(s)	Location(s)
7.22	Finance- Salaries and related records	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	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice						
7.23	Finance- Salaries and related	pension entitlement Salary ledger card/records	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office	Legal compliance and best practice						
7.24	Finance- Salaries and related	Copies of salaries/wages payroll sheets		2 years	2 years	Securely Destroy	advice HM treasury guidelines, National Audit Office							
7.25	Finance- Purchase order		End of Financial Year	'	6 years	Securely Destroy	advice HM treasury guidelines, National Audit Office							
7.26	Finance- Purchase order	Railway/courier consignment books/	End of Financial Year	2 years	2 years	Securely Destroy	advice HM treasury guidelines, National Audit Office advice	Legal compliance and best practice						
7.27	Finance- Purchase order records	records/Travel warrants Goods inwards books/records	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice						
7.28	Finance- Purchase order records	Delivery dockets, Stock/stores control cards/sheets/records	End of Financial Year	2 years	2 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice						
7.29	Finance - Financial Statements	Statements/summaries prepared for inclusion in quarterly/annual reports	End of Financial Year	6 years	6 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice						
7.30	Finance - Financial Statements	Periodic financial statements prepared for management on a regular basis	End of Financial Year	1 year	1 year	Destroy when cumulated into quarterly/annual reports	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice						
7.31	Finance - Asset register financial records	Assets/equipment registers/records	End of Financial Year	6 years after asset or last one in the register is disposed of	6 years after asset or last one in the register is disposed of	Review	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice						
7.32	Finance - Asset register financial records	Depreciation registers - Records relating to the calculation of annual depreciation	End of Financial Year	6 years after asset or last one in the register is disposed of	6 years after asset or last one in the register is disposed of	Review	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice						
8. Other Ba	nking Records							•	•				•	
8.1	Other Banking Records	Cancelled / Dishonoured Cheque	End of Financial Year	2 years	2 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice						
8.2	Other Banking Records	Paid/presented cheques	End of Financial Year	6 years	7 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice						
8.3	Other Banking Records	Record of cheques drawn for payment	End of Financial Year	6 years	7 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice						
8.4	Other Banking Records	Bank deposit books/slips/butts	End of Financial Year	2 years	2 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice						
8.5	Other Banking Records	Bank deposit summary sheets - Summaries of daily banking	End of Financial Year	2 years	2 years	Securely Destroy	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice						
8.6	Other Banking Records	Bank reconciliations files/sheets	End of Financial Year	2 years	2 years	Securely Destroy	HM treasury guidelines, National Audit Office advice HM treasury guidelines, National Audit Office	Legal compliance and best practice						
8.7	Other Banking Records	Bank statements, periodic reconciliations	End of Financial Year	2 years	2 years	Securely Destroy	advice HM treasury guidelines, National Audit Office	Legal compliance and best practice						
8.8	Other Banking Records	Electronic banking and electronic funds transfer	End of Financial Year	6 years	6 years	Securely Destroy	advice	Legal compliance and best practice						
9. Contracts	and Agreements													
9.1	Contracts and Agreements	Contracts under seal and/or executed as deeds	Completion	12 years after completion (including any defects liability period)	12 years after completion (including any defects liability period)	Review	Limitation Act 1980.	Legal compliance						
9.2	Contracts and Agreements	Contracts for the supply of goods or services, including professional services	Completion	6 years after completion (including any defects liability period)	6 years after completion (including any defects liability period)	Securely Destroy	Limitation Act 1980 (12 years if related to land).	Legal compliance						
9.3	Contracts and Agreements	Documentation relating to small one-off purchases of goods and services, where there is no continuing maintenance or similar requirement	After purchase	N/A	3 years. Suggested limit: goods or services up to £10,000	Securely Destroy		Best practice.						
9.4	Contracts and Agreements	Loan agreements	Last payment	N/A	12 years after last payment	Securely Destroy		Best practice						
9.5	Contracts and Agreements	Licensing agreements	Expiry of agreement	6 years after expiry	6 years	Securely Destroy	Limitation Act 1980.	Legal compliance						
9.6	Contracts and Agreements	Rental and hire purchase agreements	Expiry of agreement	6 years after expiry	6 years	Securely Destroy	Limitation Act 1980.	Legal compliance						
9.7	Contracts and Agreements	Indemnities and guarantees	Expiry of agreement	6 years after expiry	6 years	Securely Destroy	Limitation Act 1980.	Legal compliance						
9.8	Contracts and Agreements	Documents relating to successful tender	End of contract	N/A	6 years	Securely Destroy		Best practice						
9.9	Contracts and Agreements	Documents relating to unsuccessful tenders	After notification	N/A	2 years after notification	Securely Destroy		Best practice						
9.10	Contracts and Agreements	Forms of tender		N/A	6 years	Securely Destroy		Best practice						
9.11	Contracts and Agreements	Documentation relating to purchases of medical devices and medical equipment		N/A	11 years	Securely Destroy		Best practice						

	Docum	ment overview			Retention	Schedule				Document man	nagement (optional)		
				Minimum statutory	Recommended retention	Action at end of retention			Information Asset	Contains Personal			System(s)
Reference	Function	Record type	Retention trigger	retention period	period	period	Retention source	Reason for retention	Owner	Data	Storage Format Storage Location (s)	System(s)	Location(s)
10. Charitab	le Donations						Territoria de la companya della companya della companya de la companya della comp						
10.1	Charitable Donations	Deeds of covenant		N/A	12 years after last payment	Securely Destroy	TMA recommends 12 years after last payment. Limitation for legal proceedings if related to land.	Best practice					
10.2	Charitable Donations	Index of donations granted		N/A	6 years	Securely Destroy	N/A	Best practice					
10.3	Charitable Donations	Account documentation		3 Years	6 years	Securely Destroy	Companies Act recommends 3 years. Best practice	Best practice					
11. Applicati	ions and Tenancy Records		•	-	•	<u> </u>		1		•			
11.1	Application and Tenancy Records	Applications for accommodation	Offer accepted	N/A	6 years after offer accepted or 1 Year for declined	Securely Destroy	Limitation Act 1980, section 2	Best practice					
11.2	Application and Tenancy Records	Continuous Recording of lettings and sales (CORE) data record form		N/A	As long as it is deemed necessary to support social housing policy.	Securely Destroy	CORE Data Sharing Agreement 12.1	Best practice					
11.3	Application and Tenancy Records	Housing Benefit notifications		N/A	2 Years	Securely Destroy	Recommendation from Chartered Institute of Housing. Good practice as per DWP guidance	Best practice					
11.4	Application and Tenancy Records	Rent statements		N/A	2 years	Securely Destroy		Best practice					
11.5	Application and Tenancy Records	Tenants' tenancy Files, including rent payment records, and details of any complaints and harassment cases		6 years	2 years' records plus current year	Securely Destroy	Limitations Act 1980	Legal compliance					
11.6	Application and Tenancy Records	Former tenants' Tenancy Agreements, and details of their leaving	End of tenancy	6 years	6 years	Securely Destroy	Limitations Act 1980	Legal compliance					
11.7	Application and Tenancy Records	Care plans for children and related documents		Until 75th year of child's birth or 15 years after death if child dies before 18. (Case records including care plans)	Until 75th year of child's birth or 15 years after death if child dies before 18. (Case records including care plans)	Securely Destroy	Arrangements for Placements of Children (General) Regulations 1999 and Children's Act 1989. Some documents may be transferred to subsequent caring agency.	Legal compliance					
11.8	Application and Tenancy Records	Care plans/ case files for adults and related documents	End of support	8 years from end of care. (Adult Social Care)	8 years from end of care. (Adult Social Care)	Securely Destroy	Records Management Code of Practice for Health and Social Care 2016 Some documents may be transferred to subsequent caring agency.	Legal compliance					
11.9	Application and Tenancy Records	Documentation, correspondence and information provided by other agencies relating to special needs of current tenants		While tenancy continues	While tenancy continues	Securely Destroy		Best pracice					
11.10	Application and Tenancy Records	Records relating to offenders, ex-offenders and persons subject to cautions		While tenancy continues	While tenancy continues	Securely Destroy	NACRO	Best practice					
11.11	Application and Tenancy Records	Safeguarding Referral		10 years	10 years	Securely Destroy	Statutory requirement under the Safeguarding Vulnerable Groups Act 2006 and Care Act 2014	Legal compliance					
11.12	Application and Tenancy Records	Safeguarding Records - Serious Case Review		Minimum of 364 days or when notified Home Office has closed DHR	Minimum of 364 days or when notified Home Office has closed DHR	Securely Destroy	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	1					
11.13	Application and Tenancy Records	Former tenant arrears/debt information		N/A	Current financial year + 6 years	Securely Destroy	Finance industry best practice	Legal compliance					
12. Tenancy	Records									_			
12.1	Property Records	Rent registrations (superseded)	Superseded	N/A	6 years	Securely Destroy	Rent Officer Handbook recommendation	Best practice		1			
12.2	Property Records	Rent Registration (not superseded)	document	N/A	Life of company	Securely Destroy	Rent Officer Handbook recommendation	Best practice					
12.3	Property Records	Fair rent documentation		N/A	6 years	Securely Destroy	Rent Officer Handbook recommendation	Best practice		+	1		
12.4	Property Records	Leases and deeds of ownership	1	N/A	15 years after expiry.	Securely Destroy	NCVO	Best practice		†			
12.5	Property Records	Copy of former leases	Settlement of all issues	12 years	12 years	Securely Destroy	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980						
12.6	Property Records	Wayleaves, licences and easements	Rights given or received cease	12 years	12 years	Securely Destroy	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance					
12.7	Property Records	Abstracts of title	Interest ceases	12 years after interest ceases	12 years	Securely Destroy	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance					
12.8	Property Records	Planning and building control permissions	Interest ceases	12 years after interest ceases	12 years	Securely Destroy	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance					
12.9	Property Records	Searches	Interest ceases	12 years after interest ceases	12 years	Securely Destroy	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance					

	Dogum	ment evention			Retention	Cohodulo				Dearment man	agement (optional)			
- <i>(</i>		ment overview		Minimum statutory	Recommended retention	Action at end of retention			Information Asset	Contains Personal				System(s)
Reference	Function	Record type	Retention trigger	retention period	period	period	Retention source	Reason for retention	Owner	Data	Storage Format	Storage Location (s)	System(s)	Location(s)
							Limitation for legal action relating to land or contracts under seal.							
12.10	Property Records	Property maintenance records		6 years	6 years	Securely Destroy	Limitations Act 1980	Legal compliance						
							Limitation for legal action relating to land or							
12.11	Property Records	Reports and professional opinions		6 years	6 years	Securely Destroy	contracts under seal.	Legal compliance						
12.11	Property Records	Reports and professional opinions		o years	o years	Securely Destroy	Limitations Act 1980	Legal compliance						
							Limitation for legal action relating to land or	1						
12.12	Property Records	Development documentation	Settlement of all	12 years	12 years	Securely Destroy	contracts under seal.	Legal compliance						
	. ,	·	issues	'	'	, ,	Limitations Act 1980							
							Limitation for legal action relating to land or							
12.13	Property Records	Invoices		12 years	12 years	Securely Destroy	contracts under seal. Limitations Act 1980	Legal compliance						
							Emiliado is Act 1900							
13. Vehicles		Tana and a second	berry 19	1	la .	In	T	la:		1				
13.1	Transport & Vehicles Transport & Vehicles	Mileage records & defect sheets Maintenance records & MOT tests	Vehicle disposal Vehicle disposal	N/A N/A	2 years	Securely Destroy Securely Destroy		Best practice Best practice						
13.3	Transport & Vehicles	Copy Registrations	Vehicle disposal	N/A	2 years	Securely Destroy		Best practice						
13.4	Transport & Vehicles	Vehicle disposal log	Vehicle disposal	N/A	1 year	Securely Destroy		Best practice						
13.5	Transport & Vehicles -	Operators Licence certificates and documents of	f N/A	Permanently	Permanently	Securely Destroy	Driver & Vehicle Standards Agency (DVSA)	Legal compliance						
	Operators Licence Only	title	1	<u>'</u>		1	Operators Licence requirement 2 years is best practice.	-						
13.6	Transport & Vehicles - Operators Licence Only	Mileage records & defect sheets	Vehicle disposal	15 months	2 years	Securely Destroy	DVSA requirement to keep for 15 months	Best practice						
	,						under Operators Licence 2 years is best practice.	+						
13.7	Transport & Vehicles - Operators Licence Only	Maintenance records & MOT tests (up to 3.5T)	Vehicle disposal	15 months	2 years	Securely Destroy	DVSA requirement to keep for 15 months	Best practice						
	Operators Electrice Office	(4) 10 3.317					under Operators Licence 2 years is best practice.	ļ						
13.8	Transport & Vehicles -	Maintenance records & MOT tests	Vehicle disposal	15 months	2 years	Securely Destroy	DVSA requirement to keep for 15 months	Best practice						
	Operators Licence Only	(HGV over 3.5T)					under Operators Licence							
13.9	Transport & Vehicles -	Copy Registrations	Vehicle disposal	15 months	2 years	Securely Destroy	2 years is best practice. DVSA requirement to keep for 15 months	Best practice						
	Operators Licence Only	(up to 3.5T)			,	,,	under Operators Licence							
13.10	Transport & Vehicles -	Copy Registrations	Vehicle disposal	15 months	2 years	Securely Destroy	2 years is best practice. DVSA requirement to keep for 15 months	Best practice						
10.120	Operators Licence Only	(HGV over 3.5T)	Termore disposar	25	2 years	Securety Sestion	under Operators Licence	Dest produce						
14. Capital	Assets		<u> </u>	T	I	T	T		T		Г			
14.1	Capital Assets	Capital Assets including all land, property, housing stock, corporate buildings, play areas,	Asset sold, transferred or	N/A	6 years	Sacuraly Doctroy		Roct practice						
14.1	Capital Assets	vehicles, equipment, fixtures & fittings >£400	disposed of	IN/A	6 years	Securely Destroy		Best practice						
14.2	Capital Assets	Fixed Asset Register	NA NA	Permanently	Permanently	Securely Destroy	Charitian Ant	Legal compliance						
							TCHAILLIES ACL	Legal Compilance	1	l				
15. Employe	es - Tax and Security		INA	remanently	remanently	Jecurety Destroy	Charities Act	Legal compliance						
15. Employe	es - Tax and Security		ING.	remanenty	remanenty	Securely Desiroy	HM Revenue and Customs requires retention	Legal compnance						
15. Employe	es - Tax and Security	Record of taxable payments; record of tax		Not less than 3 years after	remanenty	Securely Desitoy	HM Revenue and Customs requires retention of each payment for 3 years.	Legal compliance						
	es - Tax and Security Tax and Social Security	Record of taxable payments; record of tax deducted or refunded; record of earnings on	End of Financial Voar	Not less than 3 years after the end of the financial	6 years	Securely Destroy	HM Revenue and Customs requires retention of each payment for 3 years. Income Tax (PAYE) Regulations 2003 (SI	Legal compliance						
		Record of taxable payments; record of tax	End of Financial Voar	Not less than 3 years after			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							
		Record of taxable payments; record of tax deducted or refunded; record of earnings on which standard NI Contributions payable; record	End of Financial Voar	Not less than 3 years after the end of the financial			HM Revenue and Customs requires retention of each payment for 3 years. Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97).							
		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	End of Financial Voar	Not less than 3 years after the end of the financial year to which they relate	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 Income Tax (PAYE) Regulations 2003 (SI							
15.1	Tax and Social Security	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	d End of Financial Year	Not less than 3 years after the end of the financial year to which they relate	6 years	Securely Destroy	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 Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97).	Legal compliance						
		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	d End of Financial Year	Not less than 3 years after the end of the financial year to which they relate	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 Income Tax (PAYE) Regulations 2003 (SI	Legal compliance						
15.1	Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax	d End of Financial Year	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial	6 years	Securely Destroy	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 Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations	Legal compliance						
15.1	Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax	d End of Financial Year	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate	6 years	Securely Destroy	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 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 Income Tax (PAYE) Regulations 2003 (SI	Legal compliance						
15.1	Tax and Social Security Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details.	d End of Financial Year	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after	6 years	Securely Destroy Securely Destroy	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 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 Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97).	Legal compliance Legal compliance						
15.1	Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax	d End of Financial Year	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial	6 years	Securely Destroy	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 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 Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97).	Legal compliance Legal compliance						
15.1	Tax and Social Security Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details.	d End of Financial Year	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after	6 years	Securely Destroy Securely Destroy	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 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 Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97).	Legal compliance Legal compliance						
15.1	Tax and Social Security Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details.	End of Financial Year End of Financial Year End of Financial Year	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial	6 years	Securely Destroy Securely Destroy	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 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 Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996.	Legal compliance Legal compliance						
15.1	Tax and Social Security Tax and Social Security Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60);	End of Financial Year End of Financial Year End of Financial Year	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate	6 years 6 years 6 years plus current year	Securely Destroy Securely Destroy Securely Destroy	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 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 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	Legal compliance Legal compliance Legal compliance						
15.1	Tax and Social Security Tax and Social Security Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60);	End of Financial Year End of Financial Year End of Financial Year	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate 6 years	6 years 6 years 6 years plus current year 6 years	Securely Destroy Securely Destroy Securely Destroy	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 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 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	Legal compliance Legal compliance Legal compliance						
15.1 15.2 15.3	Tax and Social Security Tax and Social Security Tax and Social Security Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60); HMRC notice of code changes, pay & tax details	End of Financial Year End of Financial Year End of Financial Year	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate	6 years 6 years 6 years plus current year 6 years	Securely Destroy Securely Destroy Securely Destroy Securely Destroy	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 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 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 Taxes Management Act 1970	Legal compliance Legal compliance Legal compliance						
15.1 15.2 15.3 15.4	Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60); HMRC notice of code changes, pay & tax details Expense Claims	End of Financial Year End of Financial Year End of Financial Year After audit	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate 6 years 3 years from the end of the tax year they relate to	6 years 6 years 6 years plus current year 6 years 6 years	Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy	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 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 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 Taxes Management Act 1970 HMRC Taxes Management Act 1970 Inland Revenue require retention of each	Legal compliance Legal compliance Legal compliance Legal compliance Best practice						
15.1 15.2 15.3	Tax and Social Security Tax and Social Security Tax and Social Security Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60); HMRC notice of code changes, pay & tax details	End of Financial Year End of Financial Year End of Financial Year	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate 6 years	6 years 6 years 6 years plus current year 6 years	Securely Destroy Securely Destroy Securely Destroy Securely Destroy	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 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 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 Taxes Management Act 1970 HMRC Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years.	Legal compliance Legal compliance Legal compliance						
15.1 15.2 15.3 15.4	Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60); HMRC notice of code changes, pay & tax details Expense Claims	End of Financial Year End of Financial Year End of Financial Year After audit	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate 6 years 3 years from the end of the tax year they relate to	6 years 6 years 6 years plus current year 6 years 6 years	Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy	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 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 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 Taxes Management Act 1970 HMRC Taxes Management Act 1970 Inland Revenue require retention of each	Legal compliance Legal compliance Legal compliance Legal compliance Best practice						
15.1 15.2 15.3 15.4	Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60); HMRC notice of code changes, pay & tax details Expense Claims	End of Financial Year End of Financial Year End of Financial Year After audit	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate 6 years 3 years from the end of the tax year they relate to	6 years 6 years 6 years plus current year 6 years 6 years	Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy	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 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 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 Taxes Management Act 1970 HMRC Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate The Statutory Maternity Pay (General)	Legal compliance Legal compliance Legal compliance Legal compliance Best practice						
15.1 15.2 15.3 15.4	Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60); HMRC notice of code changes, pay & tax details Expense Claims	End of Financial Year End of Financial Year End of Financial Year After audit	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate 6 years 3 years from the end of the tax year they relate to	6 years 6 years 6 years plus current year 6 years 6 years	Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy	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 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 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 Taxes Management Act 1970 HMRC Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate The Statutory Maternity Pay (General) Regulations 1986 (SI 1986/1960) as	Legal compliance Legal compliance Legal compliance Legal compliance Best practice						
15.1 15.2 15.3 15.4	Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60); HMRC notice of code changes, pay & tax details Expense Claims	End of Financial Year End of Financial Year End of Financial Year After audit On payment	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate 6 years 3 years from the end of the tax year they relate to	6 years 6 years 6 years plus current year 6 years 6 years	Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy	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 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 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 Taxes Management Act 1970 HMRC Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate The Statutory Maternity Pay (General)	Legal compliance Legal compliance Legal compliance Legal compliance Best practice						
15.1 15.2 15.3 15.4 15.5	Tax and Social Security Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60); HMRC notice of code changes, pay & tax details Expense Claims Record of sickness payments	End of Financial Year End of Financial Year End of Financial Year After audit On payment	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate 6 years 3 years from the end of the tax year they relate to	6 years 6 years 6 years plus current year 6 years 6 years 6 years	Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy	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 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 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 Taxes Management Act 1970 HMRC Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate The Statutory Maternity Pay (General) Regulations 1986 (SI 1986/1960) as amended. The Statutory Paternity Pay and Statutory Adoption Pay (admin) Regulations 2002 (SI	Legal compliance Legal compliance Legal compliance Legal compliance Best practice Legal compliance						
15.1 15.2 15.3 15.4 15.5	Tax and Social Security Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60); HMRC notice of code changes, pay & tax details Expense Claims Record of sickness payments Record of maternity payments, statutory paternity pay, statutory shared parental pay and	End of Financial Year End of Financial Year End of Financial Year After audit On payment	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate 6 years 3 years from the end of the tax year they relate to	6 years 6 years 6 years plus current year 6 years 6 years 6 years	Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy	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 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 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 Taxes Management Act 1970 HMRC Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate 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	Legal compliance Legal compliance Legal compliance Legal compliance Best practice Legal compliance						
15.1 15.2 15.3 15.4 15.5	Tax and Social Security Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60); HMRC notice of code changes, pay & tax details Expense Claims Record of sickness payments Record of maternity payments, statutory paternity pay, statutory shared parental pay and	End of Financial Year End of Financial Year End of Financial Year After audit On payment	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate 6 years 3 years from the end of the tax year they relate to	6 years 6 years 6 years plus current year 6 years 6 years 6 years	Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy	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 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 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 Taxes Management Act 1970 HMRC Taxes Management Act 1970 HMRC Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate 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)	Legal compliance Legal compliance Legal compliance Legal compliance Best practice Legal compliance						
15.1 15.2 15.3 15.4 15.5	Tax and Social Security Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60); HMRC notice of code changes, pay & tax details Expense Claims Record of sickness payments Record of maternity payments, statutory paternity pay, statutory shared parental pay and	End of Financial Year End of Financial Year End of Financial Year After audit On payment	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate 6 years 3 years from the end of the tax year they relate to 6 years 6 years	6 years 6 years 6 years plus current year 6 years 6 years 6 years	Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy	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 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 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 Taxes Management Act 1970 HMRC Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate 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	Legal compliance Legal compliance Legal compliance Legal compliance Best practice Legal compliance						
15.1 15.2 15.3 15.4 15.5	Tax and Social Security Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60); HMRC notice of code changes, pay & tax details Expense Claims Record of sickness payments Record of maternity payments, statutory paternity pay, statutory shared parental pay and statutory adoption pay	End of Financial Year End of Financial Year End of Financial Year After audit On payment d On payment	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate 6 years 3 years from the end of the tax year they relate to 6 years Not less than 3 years after	6 years	Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy	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 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 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 Taxes Management Act 1970 HMRC Taxes Management Act 1970 HMRC Taxes Management Act 1970 HMRC Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate 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 (PAYE) Regulations 2003 (SI 2003/2682 Reg 97).	Legal compliance Legal compliance Legal compliance Best practice Legal compliance Legal compliance						
15.1 15.2 15.3 15.4 15.5	Tax and Social Security Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60); HMRC notice of code changes, pay & tax details Expense Claims Record of sickness payments Record of maternity payments, statutory paternity pay, statutory shared parental pay and	End of Financial Year End of Financial Year End of Financial Year After audit On payment	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate 6 years 3 years from the end of the tax year they relate to 6 years 6 years	6 years 6 years 6 years plus current year 6 years 6 years 6 years	Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy	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 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 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 Taxes Management Act 1970 HMRC Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate 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 (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations	Legal compliance Legal compliance Legal compliance Legal compliance Best practice Legal compliance						
15.1 15.2 15.3 15.4 15.5	Tax and Social Security Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60); HMRC notice of code changes, pay & tax details Expense Claims Record of sickness payments Record of maternity payments, statutory paternity pay, statutory shared parental pay and statutory adoption pay	End of Financial Year End of Financial Year End of Financial Year After audit On payment d On payment	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate 6 years 3 years from the end of the tax year they relate to 6 years Not less than 3 years after the end of the tax year they relate to	6 years	Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy	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 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 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 Taxes Management Act 1970 HMRC Taxes Management Act 1970 HMRC Taxes Management Act 1970 HMRC Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate 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 (PAYE) Regulations 2003 (SI 2003/2682 Reg 97).	Legal compliance Legal compliance Legal compliance Best practice Legal compliance Legal compliance						
15.1 15.2 15.3 15.4 15.5	Tax and Social Security Tax and Social Security	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 NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details. Copies of notices to employees (e.g. P45, P60); HMRC notice of code changes, pay & tax details Expense Claims Record of sickness payments Record of maternity payments, statutory paternity pay, statutory shared parental pay and statutory adoption pay	End of Financial Year End of Financial Year End of Financial Year After audit On payment d On payment	Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate Not less than 3 years after the end of the financial year to which they relate 6 years 3 years from the end of the tax year they relate to 6 years Not less than 3 years after the end of the tax year they relate to	6 years	Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy Securely Destroy	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 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 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 Taxes Management Act 1970 HMRC Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate 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 (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations	Legal compliance Legal compliance Legal compliance Best practice Legal compliance Legal compliance						

Mathematical Process		Docum	ent overview			Retention S	Schedule				Document man	nagement (optional)		
1.00	Reference			Retention trigger	•	Recommended retention	Action at end of retention	Retention source	Reason for retention	Information Asset			System(s)	
19.1 To Act March Marc							·		Best practice	Owner	Data		.,	Location(s)
Part		· ·	• • • • • • • • • • • • • • • • • • • •	End of Financial Year	,	·	· · ·		· ·					
1975 1975			Payroll/ salary records, overtime, bonuses	End of Financial Year	the end of the financial			2003/2682 Reg 97). The Income Tax (employments) Regulations						
1.5														
Part	15.13	Tax and Social Security	•		N/A	Permanently	Securely Destroy	CIPD recommended	Best practice					
1.5	15.14	Tax and Social Security	annual reconciliations of fund contributions		<i>'</i>	Permanently	Securely Destroy		Best practice					
Part	15.15	Tax and Social Security		Itakon	· ·	6 years	Securely Destroy	CIPD recommended	Best practice					
Except Proceedings Proce	15.16	Tax and Social Security	Qualifying service details	After transfer or value	N/A	6 years	Securely Destroy	CIPD recommended	Best practice					
1.5	15.17	Tax and Social Security	Investment policies	From end of benefits	N/A	12 years	Securely Destroy	CIPD recommended	Best practice					
1.52 Control Contr	15.18	Tax and Social Security	Trade Union agreements	Date of cessation	N/A		Securely Destroy	CIPD recommended	Best practice					
Anthony	15.19	Tax and Social Security	Inland Revenue approvals		N/A		Securely Destroy	CIPD recommended	Best practice					
Auto-	15.20	Tax and Social Security	Annual earnings summary	End of tax year	N/A	· ·	Securely Destroy	HMRC	Best practice					
15.1 Sept. Control statement regions Mode Manufacture Mode Control Statement Mode Co	15.21	Tax and Social Security	Expenses and benefits (vehicles and fuel)	End of tax year	l '	6 years from the end of the tax	Securely Destroy	HMRC for 3 years and Limitation Act 1980	Best practice					
18.2 West School March date and your procession of the control of the contr	16. Human	Resources - Pension Schemes												
Add	16.1	Pension Schemes	Actuarial valuation reports		N/A	Permanently	Securely Destroy	CIPD recommended	Best practice					
1.5.6. Person Policy Comment of the Comment of	16.2	Pension Schemes	Detailed returns of pension fund contributions		N/A	6 years	Securely Destroy	Pensions Regulator	Best practice					
Mail	16.3	Pension Schemes	Annual reconciliations of fund contributions		N/A	6 years	Securely Destroy	Pensions Regulator	Best practice					
SEA Process Security Commence of the Com	16.4	Pension Schemes	Money purchase details	After transfer	N/A	'	Securely Destroy	CIPD recommended	Best practice					
1.6.6	16.5	Pension Schemes	Qualifying service details	After transfer	N/A	6 years after transfer or value	Securely Destroy	CIPD recommended	Best practice					
Section Proposed	16.6	Pension Schemes	Investment policies	I	N/A	12 years	Securely Destroy	CIPD recommended	Best practice					
23.1 Personal Recents Pers	16.7	Pension Schemes			l '	12 years after benefits cease	Securely Destroy	CIPD recommended	Best practice					
27. Description Records Secretary Secretary Secretary Patrons Secretary Patr	16.8	Pension Schemes	Records relating to retirement benefits	After transfer or value	N/A	6 years	Securely Destroy	RBS(IP)R recommended	Best practice					
Personnel records Pers	17. Human	Resources - Personnel Records												
series and conditions expectate the trail of supplied to specific the condition of the cond	17.1	Personnel Records	Records relating to retirement benefits		N/A	6 years	Securely Destroy	RBS(IP)R recommended	Best practice					
## Processed Records ## Proces	17.2	Personnel Records	terms and conditions applicable to all staff, and specific terms and conditions applying to individuals		N/A	6 years	Securely Destroy		Legal compliance					
Personnel Records Remote ellor package Legal compliance Legal	17.3	Personnel Records	· · · · · · · · · · · · · · · · · · ·	I	3 years	6 years	Review	ICSA	Best practice					
27.5 Personnel Records	17.4	Personnel Records			N/A	6 years	Review		Legal compliance					
17.6 Personnel Records Training Programmes Serving date N/A Syears Serving Destroy OFD recommended Dest practice Destroy OFD recommended Destroy Destroy OFD recommended Destroy	17.5	Personnel Records	Former employees' Human Resources files	Leaving date	N/A	6 years	Securely Destroy		Best practice					
17.9 Personnel Records Infinitional Training records Leaving date N/A Syears Securely Destroy OPD recommended Sect practice Section Securely Destroy OPD recommended Sect practice Section	17.6	Personnel Records	References to be provided for former employees	Leaving date	N/A	6 years	Securely Destroy	CIPD recommended	Best practice					
17.10 Personnel Records Short Itsts, Interview notes and related application forms of non-short listed candidates After notification 1 year 1 ye				Leaving date	-	6 years	Securely Destroy		Best practice					
17.10 Personnel Records Application forms of non-short listed candidates After notification 1 year 1 year 2 year 2 year 3 years 3 years Application forms of non-short listed candidates After notification 1 year 1 year 2 year 3 years After notification 1 year 1 year 2 year 3 years After notification Date of clearance * up to a maximum of 5 months. Date of clearance * up to a maximum of 5 months. 17.11 Personnel Records Time cards/ sheets Tirus deeds, rules and minutes (for joint englyces/cerophyces posts/pocial dubts, etc. set up under trust) 17.13 Personnel Records Trust deeds, rules and minutes (for joint englyces/cerophyces posts/pocial dubts, etc. set up under trust) 17.14 Personnel Records Personnel Records Personnel Records Trust deeds, rules and minutes (for joint englyces/cerophyces posts/pocial dubts, etc. set up under trust) 17.14 Personnel Records Personnel Records Trust deeds, rules and minutes (for joint englyces/cerophyces posts/pocial dubts, etc. set up under trust) 17.15 Personnel Records Personnel Records Personnel Records Trust deeds, rules and minutes (for joint englyces/cerophyces posts/pocial dubts, etc. set up under trust) N/A Permanentry Securely Destroy CIPD recommended Best practice Best practice 17.14 Personnel Records									· ·					
Personnel Records Application forms of non-short listed candidates After notification 1 year 1 year Securely Destroy SoA & RRA recommend 3 months Opportunities recommends 6 months Description for a commission for Realized Equality and Equal Opportunities recommends 6 months 17.11 Personnel Records Descripticate number Date of clearance + up to a maximum of 6 months 1 years Description for a commission for Realized Equality and Equal Equality and Securely Destroy Description for a commission for Realized Equality and Securely Destroy Description for months Description for mon-short listed candidates 1 year 1 year 1 year Securely Destroy Description for months Description for month	17.9	Personnel Records	The state of the s	Last Action	N/A	1 year	Securely Destroy	CIPD recommended	Best practice					
Date of clearance + up to a maximum of 6 months 17.12 Personnel Records Time cards/ sheets Time deeds, rules and minutes (for joint employee-employee sports/social clubs, etc. set up under trust) Time deeds, rules and minutes (for joint employee-employee sports/social clubs, etc. set up under trust) Time deeds, rules and minutes (for joint employee-employee sports/social clubs, etc. set up under trust) Time deeds, rules and minutes (for joint employee-employee-sports/social clubs, etc. set up under trust) Time deeds, rules and minutes (for joint employee-employee-sports/social clubs, etc. set up under trust) Time deeds, rules and minutes (for joint employee-employee-sports/social clubs, etc. set up under trust) Time deeds, rules and minutes (for joint employee-employee-sports/social clubs, etc. set up under trust) Time deeds, rules and minutes (for joint employee-employee-sports/social clubs, etc. set up under trust) Time deeds, rules and minutes (for joint employee-employee-employee-sports/social clubs, etc. set up under trust) Time deeds, rules and minutes (for joint employee-employee-sports/social clubs, etc. set up under trust) Time deeds, rules and minutes (for joint employee-empl	17.10	Personnel Records	Application forms of non-short listed candidates	After notification	1 year	1 year	Securely Destroy	SDA & RRA recommend 3 months Commission for Racial Equality and Equal	Legal compliance					
Trust deeds, rules and minutes (for joint employee/employer sports/social clubs, etc. set up under trust) 17.14 Personnel Records Employer/Employee committee minutes (Staff Forum) 17.15 Personnel Records Parental leave records Capability/disciplinary/ Grievance records Next of Kin details (emergency contact) Holiday and Holiday purchase records/ absence other (toil, flexi, compassionate & emergency leave) 17.18 Personnel Records Personnel Records Personnel Records Trust deeds, rules and minutes (for joint employer sports/social clubs, etc. set up under trust) N/A Permanently Securely Destroy CIPD recommended Best practice CIPD recommended Best practice CIPD recommended Best practice CIPD recommended Best practice CIPD recommended	17.11	Personnel Records	DBS certificate number	Date of clearance		3 years	Review	DBS check code of practice (Home office)	Teign Housing hold only the certificate number but the system reminds HR to					
17.14 Personnel Records employee/employer sports/social clubs, etc. set up under trust) 17.14 Personnel Records Employee/Employee committee minutes (Staff Forum) 17.15 Personnel Records Parental leave records 17.16 Personnel Records Capability/disciplinary/ Grievance records 17.17 Personnel Records Capability/disciplinary/ Grievance records 17.18 Personnel Records Next of Kin details (emergency contact) 17.18 Personnel Records Other (toil, flexi, compassionate & emergency leave) 17.19 Personnel Records 17.10 Personnel Records 17.11 Personnel Records 17.12 Personnel Records 17.13 Personnel Records 17.14 Personnel Records 17.15 Personnel Records 17.16 Personnel Records 17.17 Personnel Records 17.18 Personnel Records 17.19 Personnel Records 17.10 Personnel Records 17.10 Personnel Records 17.10 Personnel Records 17.11 Personnel Records 17.12 Personnel Records 17.12 Personnel Records 17.13 Personnel Records 17.14 Personnel Records 17.15 Personnel Records 17.16 Personnel Records 17.17 Personnel Records 17.18	17.12	Personnel Records	•	After audit	N/A	2 years	Securely Destroy	CIPD recommended	Best practice				-	
17.14 Personnel Records Employer/Employee committee minutes (Staff Forum) N/A Permanently Securely Destroy CIPD recommended Best practice	17.13	Personnel Records	employee/employer sports/social clubs, etc. set		N/A	Permanently	Securely Destroy	CIPD recommended	Best practice					
17.15 Personnel Records Parental leave records Birth of child N/A 18 years from birth of child Securely Destroy CIPD recommended	17.14	Personnel Records	Employer/Employee committee minutes (Staff		N/A	Permanently	Securely Destroy	CIPD recommended	Best practice					
17.17 Personnel Records Next of Kin details (emergency contact) Date of resignation N/A 3 months after end of employment 17.18 Personnel Records Holiday and Holiday purchase records/ absence other (toil, flexi, compassionate & emergency leave) 17.19 Personnel Records 2 years after end of employment Securely Destroy CIPD recommended 2 years after end of employment Securely Destroy CIPD recommended 2 years after end of employment Securely Destroy CIPD recommended	17.15	Personnel Records		Birth of child	N/A	18 years from birth of child	Securely Destroy	CIPD recommended						
17.18 Personnel Records Next of Kin details (emergency contact) Date of resignation N/A employment Securely Destroy CIPD recommended 17.18 Personnel Records Holiday and Holiday purchase records/ absence other (toil, flexi, compassionate & emergency leave) 17.19 Personnel Records 2 years after end of employment 2 years after end of employment 3 years after end of Securely Destroy CIPD recommended 4 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy CIPD recommended 5 years after end of Securely Destroy 5 years after end of Securely Destroy 5 years after end of 6 years after end of 6 years after end of 6 years after end	17.16	Personnel Records	Capability/disciplinary/ Grievance records		N/A	, , ,	Securely Destroy	CIPD recommended						
17.18 Personnel Records other (toil, flexi, compassionate & emergency leave) Date of resignation N/A 2 years after end or employment Securely Destroy CIPD recommended 2 years after end of Securely Destroy CIPD recommended	17.17	Personnel Records		Date of resignation	N/A	l	Securely Destroy	CIPD recommended						
2 years after end of Securely Destroy CIPD recommended	17.18	Personnel Records	other (toil, flexi, compassionate & emergency	Date of resignation	N/A	2 years after end of	Securely Destroy	CIPD recommended						
	17.19	Personnel Records					Securely Destroy	CIPD recommended						

	Docu	ment overview			Retention	Document management (optional)								
Reference	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Action at end of retention period	Retention source	Reason for retention	Information Asset Owner	Contains Personal Data	Storage Format	Storage Location (s)	System(s)	System(s) Location(s)
17.2	Personnel Records	Job description and grade			6 Years following the end of employment	Securely Destroy	CIPD recommended							
17.21	Personnel Records	1-2-1 notes including PDR's			2 years after end of employment	Securely Destroy	CIPD recommended							
17.22	Personnel Records	Pre- employment, probation & shared parental leave including weeks			2 years after end of employment	Securely Destroy	CIPD recommended							
		neare morading weeks	!	!	employment	!	-	Best practice						
8. Humar	Resources - Health & Safety													
18.1	Health & Safety	Medical records relating to control of asbestos		40 years	40 years	Securely Destroy	The Control of Asbestos at Work Regulations 2002 (SI 2002/ 2675). Also see the Control of Asbestos Regulations 2006 (SI 2006/2739) and the Control of Asbestos Regulations 2012 (SI 2012/632	Legal compliance						
18.2	Health & Safety	Health and safety assessments; records of consultations with safety reps		Permanently	Permanently	Securely Destroy	Health and Safety at Work Act 1979	Legal compliance						
18.3	Health & Safety	Health and safety policy statements		Permanently	Permanently	Securely Destroy	Health and Safety at Work Act 1979	Legal compliance						
18.4	Health & Safety	Accident records, reports, accident books	Date of occurrence	3 years	6 years after date of occurrence/entry	Securely Destroy	RIDDOR Limitation for legal proceedings RIDDOR 1995 and Limitation Act 1980 Special rules apply concerning incidents involving hazardous substances.	Legal compliance						
18.5	Health & Safety	Sickness records	Date of occurrence	3 years	6 years from date of sickness	Securely Destroy	The Statutory Sick Pay (General) Regulations 1982 (SI 1982/894) as amended Professional Standards Agency	Legal compliance						
18.6	Health & Safety	Health and safety statutory notices	Once compliant	6 years after compliance	6 years after compliance	Securely Destroy	Limitations Act 1980 Limitation for legal proceedings	Legal compliance						
18.7	Health & Safety	Lone worker safety solutions and Vehicle tracking (Date, time and journey,braking, acceleration, idling, vehicle driver, cornering/driver behaviour)	2 year rolling anonymisation routine	2 years from date of record including personal data	6 years from date of record for depersonalised data	Securely Destroy	Best practice and business analysis purposes	Depersonalise and retain for six years to enable management analysis.						
18.8	Health & Safety	Equipment Inspection records			Destroy 7 years from disposal of the equipment	Securely Destroy	Health and Safety at Work Act 1979	Legal compliance						
18.9	Health & Safety	Health and safety inspection reports			Destroy 6 years from the last action	Securely Destroy	Health and Safety at Work Act 1979	Legal compliance						
18.10	Health & Safety	Incident report forms			retain for 6 years	Securely Destroy	Health and Safety at Work Act 1979	Legal compliance						
18.11	Health & Safety	Incident report forms member of public (children)			Retain for 24 years	Securely Destroy	Health and Safety at Work Act 1979	Legal compliance						
18.12	Health & Safety	COSHH substance risk assessments			retain for 6 years	Securely Destroy	Health and Safety at Work Act 1979	Legal compliance		-				+
18.13	Health & Safety	DSE risk assessments			retain for 6 years	Securely Destroy	Health and Safety at Work Act 1979	Legal compliance						
19. Techni	Technical and Research	Technical and research records	After requirements have ended	N/A	12-15 years after requirement: have ended for both records and reports and drawings and other data.	Securely Destroy	NCVO	Best practice						
20. ASB ca	 se files and associated docum	ents												
20.1		d ASB (Anti-social behaviour) case files and associated documents		N/A	5 years or until end of legal action	Securely Destroy		Best practice					T	
21. Suppo		/ support plans / single assessments including sup	porting information		Jacobii .		<u> </u>	<u> </u>						
21.1	Supporting People	Supporting people – subsidy claims / support plans / single assessments including supporting information		N/A	Duration of tenancy	Securely Destroy		Best practice						
22. Reside	nt Meetings		•	·	·	<u> </u>	<u> </u>	'			·		•	
22.1	Resident Meetings	Resident Meeting Minutes	From date of meeting	g N/A	1 year	Securely Destroy	ICSA recommended	Best practice						