

Suggested Record Retention Guide

This Information is for guidance only, you should ensure you take appropriate advice. Periods Shown are legal requirements

Suppliers & Accounts	Years	Share Documents	Years
Cheques/Remittance Advice	6	Applications Forms	Permanently
Cash Book Listing	10	Acceptance Forms	Permanently
Cost control ledger analysis	6	Renounced Share Certificates	Permanently
Invoice	6	Allotment letters (renounced)	
Contracts for raw materials	6	& sheets & returns	Permanently
Customs & Excise returns	6	Allotment letters (lodged for exchange)	2
Shipping Documents	6	Share & Stock transfer forms	Permanently
VAT Deferments	6	Letters of indemnity for lost records	Permanently
		Dividend & Interest payments list & Warrant	12
		Cancelled Share certificates	2
Assets		Register of Directors interests	Permanently
Ledger Sheet	10	Register of interests in voting shares	Permanently
		Register of members	Permanently
Sales Record		Forms for conversion	7 after conversion date
Change of Address	2	Shareholders with >5% interest register	Permanently
Customer complaints	6		
Sales/Journal ledgers	10	Company Secretary Documents	
Nominal & journal ledgers	Permanently	Company registers	Permanently
Journal vouchers	3 to 6	Company registers	Permanently
Sales invoices & credit notes	6	Powers of attorney & court orders	Permanently
Consignment notes	6	All trust deeds and rules	Permanently
Delivery documentation	2	Trustee minute book	Permanently
Individual debtor accounts	6	Copy of instruments creating change	Permanently
		Certificate of incorporation	Permanently
Loans		Investment & Contribution records	Permanently
Outstanding account schedule	6	Certificate to commence business	Permanently
Debtor accounts control report	6	Annual Return	Permanently
Arrears schedule	6	Articles of association	Permanently
Corporate Documents		Employee Records	
Payment changes	6	Medical treatment records Current plus	6
Balance Sheet, profit & loss account	Permanently	X-ray registers	7 after expiry
Payroll control current plus	6	Staff personal records	7 after employment ends
Minutes of general & committee meetings	Permanently	Salary registers	6
Certificate of existence & continued entitlement	6	Expenses account	7
Directors minutes signed by Chairman	6	Staff overtime	3
Amended code number notice	6	Contract Agreements etc.	Permanently
Fund annual account	Permanently	Redundancy/long service awards	7
Actuarial valuation reports	Permanently	Wages	1 after expiry
Seal book	Permanently	P45, P58, P48, P6, P60	6
Records of ex-pensioners	6 after benefit ends	Income tax/pay details	6
Register of directors & secretaries	Permanently	Pay advice	2
Pension Investment policies	12 after benefit ends		
Inland revenue approvals	Permanently	Title Deeds etc	
Group health/personal accident policies	12 after benefit ends	All title deeds and property related documer	12 after expiry
Returned tax	6	Under seal	12 after expiry
		Others	6 after expiry
Trade mark papers			
Royalty agreements	6		
Expired patents	12		