

The purpose of this document is to provide guidance on the retention and disposal of documents (including “personal data” under the General Data Protection Regulation 2016/679 (“GDPR”), and the Data Protection Act 2018 (subject to royal assent, the “DPA”)) (together the “Data Protection Laws”). “Documents” in this context means all documents held or controlled by us in any format or media that are located in the UK.

As a matter of law, our documents (including books, records and financial reports) must accurately reflect the underlying transactions and represent the true state of the business. They are an essential part of doing business correctly, honestly and openly and protect us, our customers and those we work with. We must ensure that the record keeping of our documents is accurate, that we store them safely and for the time periods prescribed by the law and that we do not destroy or alter any information or data that must be kept for litigation, an investigation or other legal reasons. Equally, we should not generally retain documentation where the limitation period has expired unless there is an appropriate legal or alternative justification for retention.

Retention Schedules

Attached to this document are a series of “retention schedules” that set out the recommended retention periods for different classes of documents. These schedules cover documents in key areas including Companies Act records, accounting and tax, employment and pensions, SHE, contracts, tendering documents and property records. The retention schedules are intended to enable users of this document to simply refer to the relevant retention schedule that covers the particular class of document that they are interested in and then determine the relevant retention period from that schedule. If a document is not covered by any retention schedule, reference can be made to the items listed in section 1.3 of the General Guidance in determining an appropriate retention period.

SBU/functions may wish to refer to these retention schedules and the general guidance below in reviewing their current existing document retention and disposal practices.

The DPO within the SBU/function has the responsibility for establishing and implementing effective practices and procedures across it to give effect to this document.

Companies Act records

Record description	Retention period	Form in which to be kept	Reason and comments
Statutory registers			
Register of directors	Permanently	In any form (including electronic)	Statutory compliance ¹ . Entries in respect of former directors should not be deleted.
Register of directors' residential addresses	Permanently	In any form (including electronic)	Statutory compliance ² . Entries in respect of former directors should not be deleted.
Register of secretaries	Permanently	In any form (including	Statutory compliance ³ . Entries in respect of former

¹ Relevant provision is s.162 Companies Act 2006.

² Relevant provision is s.165 Companies Act 2006.

³ Relevant provision is s.275 Companies Act 2006.

Record description	Retention period	Form in which to be kept	Reason and comments
		electronic)	secretaries should not be deleted.
Register of charges	Permanently	In any form (including electronic)	Entries in register should not be deleted. Note that register of charges must be kept even if nothing has been entered in on it because the relevant company has no charges.
Register of members	Permanently	In any form (including electronic)	<p>Subject to the below, section 121 of the Companies Act 2006 permits entries in respect of former members to be deleted 10 years after a person ceases to be a member.</p> <p>However, notwithstanding the above, a copy of any entry included in the register immediately before 6 April 2008 that is removed under s 121 must be retained 20 years after the person ceased to be a member.</p> <p>Note that s 121 relates to removal of old <i>entries</i>, relating to former members, on the register of the members – the actual <i>register</i> of members must be kept permanently.</p>
Register of responses to enquiries by a public company about interests in its voting shares	Permanently	In any form (including electronic)	Statutory compliance ⁴ . A public company is not required to keep a register of responses to enquiries about interests in its voting shares unless it has made any enquiries and received any responses. Private companies are obviously not required to keep such a

⁴ Relevant provision is s.808 Companies Act 2006.

Record description	Retention period	Form in which to be kept	Reason and comments
			record at all.
Register of debentures	Permanently	With effect from 1 October 2009, in any form (including electronic). Prior to that date, paper form should be kept as well	<p>If a company has not created or issued any debentures, there is no statutory requirement to keep a register of debenture holders.</p> <p>There is no minimum statutory retention period for this register and there are varying views on what may be the “best practice” for this register. The limitation period for claims relating to debentures is generally 6 years, however, s 748 Companies Act 2006 (time limit for claims arising from entry in register) suggests that this should be extended to 10 years.</p> <p>A further consideration is that a very strict interpretation of s 744 of the Companies Act 2006 suggests that any register of debentures which comes into existence should be made available for inspection for the life of the company, which then suggests that the register should be retained permanently.</p>
Other registers			
Register of directors’ declarations of interests in transactions or arrangements	Permanently	In any form (including electronic)	A company may keep this register to record information that should be contained in the minutes of meetings of directors – the Companies Act 2006 does not require this register to be kept but if it is, the information in the register is

Record description	Retention period	Form in which to be kept	Reason and comments
			treated as a subset of the minutes.
Sealing register	Permanently	In any form (including electronic)	As above.
Registers that used to need to be kept			
Register of directors' interests in shares and debentures (formerly required by the Companies Act 1985)	No longer any statutory requirement to retain this register but see recommendation in last column to retain for life of company.	In any form (including electronic)	Requirement in Companies Act 1985 to keep this register was repealed on 6 April 2007. However, it is recommended that companies keep the old register for the life of the company in order to show compliance with former rules.
Notifications of interest in shares or debentures received from directors (formerly required by the Companies Act 1985)	No longer any statutory requirement to retain this register but see recommendation in last column to retain for life of company.	In any form (including electronic)	Requirement in Companies Act 1985 to notify interests was repealed on 6 April 2007. However, it is recommended that these notifications be kept for the life of the company to prove compliance with statutory obligations.
Register of substantial interests in voting shares (formerly required by the Companies Act 1985)	No longer any statutory requirement to retain this register but see recommendation in last column to retain for life of company.	In any form (including electronic)	Requirement in Companies Act 1985 to maintain this register was repealed on 20 January 2007. However, it is recommended that companies keep the old register for the life of the company in order to show compliance with their former statutory obligations.
Other Companies Act 2006 records			
Certificate of incorporation	Permanently	Original	Evidence/implied by Companies Act 2006 s.15.
Certificate to commence business (plc only)	Permanently	Original	Evidence/implied by Companies Act 2006 s.761.
Certificate of change of company name	Permanently	Original	Evidence/implied by Companies Act 2006 s.80.
Memorandum of	Permanently	In any form.	Evidence. Current versions

Record description	Retention period	Form in which to be kept	Reason and comments
Association and Articles of Association (current and former versions)		Note if company has signed copies of original Memorandum and Articles in its possession (original signed copy should be have been filed at Companies House but there may be other signed copies in the company's possession), original should be kept.	in particular need to be retained for practical business reasons and to enable compliance.
Printed copies of resolutions filed at Companies House	For the time being in force	In any form (including electronic)	Statutory compliance ⁵ . Note under s 32 Companies Act 2006 members may request a copy of any such resolution for the time being in force.
Statement of capital filed with registrar under Companies Act 2006 s.10 or s.555	Until statement superseded	In any form – only copies are needed to be retained	Members of a company with a share capital may request a copy of the current statement of capital under s 32 Companies Act 2006.
Other constitutional documents which may need to be supplied to members under s 32 Companies Act, including: <ul style="list-style-type: none"> copy of any document required to be sent to the registrar where a company's constitution is altered by an enactment or court order; copy of current and any past certificates of incorporation. 	Permanently	In any form – only copies are needed to be retained	Statutory compliance.
Shareholder agreements	Permanently	In any form (including electronic) but if company	Could be required for evidential reasons for up to

⁵ Relevant provision is s.32 Companies Act 2006.

Record description	Retention period	Form in which to be kept	Reason and comments
		holds original signed document in paper form, also retain that paper document	12 years after termination of agreement.
Directors' service contracts	6 years after termination or expiry	In any form – copies can be kept but if company holds original signed document in paper form, also retain that paper document	The Companies Act 2006 requires that a copy of the contract or memorandum of terms be kept for at least one year from the date of termination or expiry and be made available for inspection during that time. However, for limitation period reasons and tax reasons, the recommended retention period of 6 years is greater than the statutory minimum period of 1 year.
Director's qualifying indemnity provision	6 years after termination or expiry	As above	As above.
Contract for purchase of own shares (or memorandum of terms)	10 years from date of purchase, unless contract is executed as a Deed in which case 12 years.	As above	Statutory compliance ⁶ /limitation.
Copies of charge instruments or copy of one debenture of a series of debentures required to be made available for inspection	Permanently	Copies, not originals, are required to be made available for inspection	Statutory compliance ⁷ . Note that originals of charges should be kept wherever possible (if the company still has them).
Statutory returns			
Acknowledgements of receipt issued by Companies House in respect of filed documents	Until entry on Companies House file has been confirmed	In any form, although original recommended if receipt is in paper form	Evidence. Receipt may now be acknowledged by email where documents are filed electronically.
Form SH03 Companies Act 2006 (formerly Form 169) – purchase of own shares	Copies should be kept for 6 years from date of purchase	Original must be filed at Companies House, so copy in any form will be sufficient	Provides evidence of payment of stamp duty.
Annual return	3 years	Original must be filed at Companies House, so	Previous 3 years' tax returns may be useful when

⁶ Relevant provisions are s.702 Companies Act 2006

⁷ Relevant provision is s.890 Companies Act 2006.

Record description	Retention period	Form in which to be kept	Reason and comments
		copy in any form will be sufficient	compiling future returns.
Form SH01 Companies Act 2006 (formerly Form 88(2)) – return of allotments	Until entry on Companies House file has been confirmed	Original must be filed at Companies House, so copy in any form will be sufficient	Evidence. May need to retain for longer if the return is the only prime record of the allotment.
Forms notifying names and details of directors and secretaries	Until entry on Companies House file has been confirmed	Original must be filed at Companies House, so copy in any form will be sufficient	Evidence. Details from these forms should be entered in the Register of Directors and Register of Secretaries.
Copies of other statutory returns filed at Companies House	Should be kept until entry on Companies House file has been confirmed	Original must be filed at Companies House, so copy in any form will be sufficient,	Evidence.