

Record keeping – documents to retain and for how long

January 2018

All businesses must keep personnel and financial records in order to run their business efficiently and to comply with statutory requirements. The type of record will determine the length of time the record must be kept for.

Remember that:

1. All records must be kept in accordance with data protection laws. Extra care should be taken with 'sensitive personal data' i.e. data relating to race, ethnic origin, political or religious opinions or philosophical beliefs, trade union membership, data concerning health or a person's sex life or sexual orientation or criminal records.
2. Businesses collecting personal data must register with the Information Commissioner's Office;
3. You are not required to keep the original of all documents – copies can be stored but they must be stored in writing, including in electronic format.
4. If erasing or destroying records, then destruction must be done securely.

Document type	How long to keep for
<ul style="list-style-type: none"> • Work-seeker records including application form/CV, ID checks, terms of engagement (see also below), details of assignments, opt- out notices and interview notes • Hirer records including client details, terms of business (see below), assignment/vacancy details. 	<p>1 year from the last date of providing work-finding services as an Employment Agency or Employment Business (Conduct of Employment Agencies and Employment Businesses Regulations 2003 (Conduct Regulations))</p> <p>Please note, there is no legal obligation to keep records where you take no action in relation to an application.</p>
<ul style="list-style-type: none"> • References 	<p>Under data protection laws, only keep records for as long as is necessary. However, the Conduct Regulations require references to be kept for 1 year following the introduction or supply of a work-seeker to a client.</p>
<ul style="list-style-type: none"> • Criminal records checks / Disclosure Barring checks / Safeguarding 	<p>Kept for six months after employment ceases for legitimate business interest. To demonstrate safeguarding processes were followed.</p>
<p>Records held relating to right to work in the UK</p>	<p>1 year from the last date of providing work-finding services as an Employment Agency or Employment Business (Conduct of Employment Agencies and Employment Businesses Regulations 2003 (Conduct Regulations))</p> <p>Please note, there is no legal obligation to keep records where you take no action in relation to an application.</p>

Company financial records	
VAT	6 Years
Company accounts	6 Years
ITEPA (Intermediaries legislation)	To be kept no less than 3 years after the end of the tax year to which they relate.