

**RECORD KEEPING**

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.

<b>Document Type</b>	<b>How long to keep for (and source of requirement)</b>
<b>Personnel records</b>	
<ul style="list-style-type: none"> <li>• Work-seeker records including application form/CV, ID checks, terms of engagement, details of assignments, opt-out notices and interview notes</li> <li>• Hirer records including client details, terms of business, assignment/vacancy details.</li> </ul>	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))
Terms of engagement with temporary worker and terms of business with clients	6 years in order to deal with any civil action in the form of contractual claim
Working time records: • 48 hour opt out notice  • Annual leave records	2 years from the time they were created
Annual appraisal/assessment records	1 year from the last date of providing work-finding services as an Employment Agency or Employment Business
References	The Conduct Regulations require references to be kept for 1 year
Records held relating to right to work in the UK	2 years after employment or engagement has ended

<p>Criminal records checks/ Disclosure Barring checks</p>	<p>When it comes to handling and storing certificates the new DBS Code requires registered bodies to 'handle all information provided to them by DBS, as a consequence of applying for a DBS product, in line with the obligations under Data protection Act 1998</p>
<p>National Minimum Wage documentation:</p> <ul style="list-style-type: none"> <li>• Total pay by the worker and the hours worked by the worker</li> <li>• Overtime/shift premia;</li> <li>• Any deduction or payment of accommodation;</li> <li>• Any absences e.g. rest breaks, sick leave, holiday;</li> <li>• Any travel or training during working hours and its length;</li> <li>• Total number of hours in a pay reference period</li> </ul>	<p>For HMRC purposes: 3 years after the end of the pay reference period following the one that the records cover (National Minimum Wage Act 1998) Or 6 years (5 in Scotland) in order to show that you have paid at least national minimum wage rates if a breach of contract claim is brought against you</p>
<p>Sickness records – statutory sick pay</p>	<p>Records should be kept for payroll purposes, 3 years from the end of the tax year to which it relates</p>
<p>Statutory maternity, paternity, adoption pay</p>	<p>3 years from the end of the tax year to which it relates</p>
<p>Pensions auto-enrolment (including auto-enrolment date, joining date, opt in and opt out notices, contributions paid)</p>	<p>6 years except for opt out notices which should be kept for 4 years. For further information please see The Pensions Regulator's detailed guidance for employers</p>
<p>Gender pay gap reporting</p>	<p>N/A</p>
<p><b>Company financial records</b></p>	
<p>VAT</p>	<p>6 years</p>

Company accounts	6 years
<ul style="list-style-type: none"><li>• Payroll information</li><li>• CIS records</li></ul>	3 years from the end of the tax year
ITEPA (the intermediaries legislation) records	Report due every quarter, to be kept for no less than 3 years after the end of the tax year to which they relate.