

DATA TIME PERIOD (RETENTION) FOR CLUBS

Issue	Period ¹	Trigger/ from
Claims in contract	6 years (Limitation)	Date of breach
Tort (Excluding Personal Injury)	6 years (Limitation)	The date the damage is suffered
Personal injury	3 years (Limitation)	The date the damage occurred or the date of knowledge of the injured person
Negligence	(in respect of latent damage): three years or six years, subject to maximum period 15 years from the negligent act or omission. (Limitation)	Negligence (in respect of latent damage): the later of six years from the date the damage occurred or three years from the date on which the claimant had the requisite knowledge and the right to bring such an action.
Defamation	One year (Limitation)	From date of publication
Company records – General books and accounts	3 years (Retention)	From date record made
Board minutes	10 years (Retention)	Date of meeting
Tax (for businesses)	Latest of the 5 th anniversary of the 31 January next following the year of assessment or 6 th anniversary of the end of the period where the return is for a period not in a tax year (Retention)	
VAT	All VAT records- Minimum 6 years (Retention)	The date on which records were made
Payroll	Records for purposes of tax returns <ul style="list-style-type: none"> • 6 years minimum (Retention) • Payroll and wage records- Unincorporated associations – 5 years minimum retention Company- 6 years minimum 	<ul style="list-style-type: none"> • Tax- from the end of the assessment period • (Association) After 31 Jan following the year of assessment • (Company) The financial year in which records were made.

¹ In some cases, statute provides the minimum or maximum time documents must be held, these are marked “Retention” in this guide.

“Limitation” refers to the maximum period within which legal proceedings must be brought and would therefore suggest a sensible period for which to keep documents, should an action be brought concerning them.

Employment	Contract: 6 years after employment ceases (Retention) Reports, references, reviews: 6 years after employment ceases. ID documents for foreign nationals: 2 years minimum Pension documents: 6 years minimum	End of employment
CCTV	No time specified, but ICO recommend not to keep longer than strictly necessary than to meet the purpose (Retention)	
Community Amateur Sports Clubs	6 years from the end of the accounting period in which they relate.	6 years after the year the records relate to (Therefore 7 years is a possibility).

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