

## Accounts - Records Retention Policy

### Accounts

#### 6 years

- Invoices
- Payrolls
- Ledgers
- Bank statements and cashbooks
- Pay in books
- Petty cash records
- Fixed assets register

### Property

#### 12 years after interest in property ceases

- Leases, deeds
- Planning permission
- Building control permission

### Employee

#### Indefinitely

- Accident reports

#### 7 years after employment ceases

- Personnel records

### Supplier & Sale agreements including:

#### 6 years after expiry

- Contracts
- Leases
- Rental and HP
- Loans