

## Lentells Limited

### Clients Data Retention Policy – Digital Records

Type of Data	Lentells retention period Current clients	Lentells retention period X clients
Personal for Tax Returns	Kept as long as the client is active and a current client.	Between 24 – 36 months after the date the client became an ex client.
Accounts records - no personal information recorded other than that required to produce accounts & VAT returns	Kept as long as the client is active and a current client.	Between 24 – 36 months after the date the client became an ex client.
Corporation Tax records - no personal information retained	Kept as long as the client is active and a current client.	Between 24 – 36 months after the date the client became an ex client.
Client back ups	Only the most recent back up to be retained.	Between 24 – 36 months after the date the client became an ex client.
Personal information kept on clients' staff to enable processing of payroll.	Kept as long as the client is active and a current client.	Between 24 – 36 months after the date the client became an ex client.
Letters/correspondence	Current + 7 years	Current + 7 years
Client portal to exchange business & personal information securely	Kept as long as the client is active and a current client.	Remove after 6 weeks
HMRC	Kept as long as the client is active and a current client.	Remove authority from HMRC website within 6 weeks
Statutory books	Kept as long as the client is active and a current client.	Write to client asking if they require copies of books and to respond within a timeframe. Delete after agreed date.
CCTV Images in Chard office	Images captured are securely stored and automatically overwritten after a short period of time unless an issue is identified that requires investigation.	

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### Clients Data Retention Policy – Paper Records

Type of Document	Lentells retention period Current clients	Lentells retention period X clients
Client records	Should be returned to the client as soon as the accounts and returns have been completed.	None - should be returned to the client.
Audit working papers	Current year + 6 years.	Current year + 6 years.
Accounts prep & working papers	Current year + 6 years.	Current year + 6 years.
Files on clients or former clients chargeable assets and gifts <small>*Capital Gains tax base costs information*</small>	To be retained indefinitely as considered to be of continuing significance.	Current year + 6 years.
Files of member of trustee <small>(other than trustee in bankruptcy)</small>	To be retained indefinitely as considered to be of continuing significance.	Current year + 6 years.
Investment business advice & records	The life of the policy and 3 years thereafter	Current year + 6 years.
Tax files and other papers that are legally the property of the client	Current year + 6 years.	Current year + 6 years.
Papers relating to Agricultural & Farming clients	Kept as long as the client is active and a current client.	Current year + 6 years.
Papers relating to advice given on the creation of a Trust	Retain papers for as long as considered necessary. For example, members should consider retaining advice given on the creation of a trust for the period until the trust comes to an end.	Current year + 6 years.
Money Laundering ID	Kept as long as the client is active and a current client.	Current year + 6 years.
Copies of lifetime allowance certificates	Kept as long as the client is active and a current client.	Current year + 6 years.
Probate & Wills	Retain papers for as long as considered relevant but at least 12 years from the date probate was granted.	Retain papers for as long as considered relevant but at least 12 years from the date probate was granted.
PAYE, AE & NHS Pension files	Current year + 6 years.	Current year + 6 years.
General correspondence	Current year + 6 years.	Current year + 6 years.
Quotes	Will be held for 6 years. If the prospect becomes a client then quote will be held on the general correspondence file under the policy above.	

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