**Retention of Records**

## Introduction

The actual period for which records need to be kept will depend on a number of factors including:

* Legal and related requirements
* Costs
* The organisation’s own need to access the document
* Historical value.

Each type of document needs to be assessed separately. For many documents, it will be sufficient to keep them only for the period required by law. Others will be essential reference material in the future and the organisation might decide to keep them longer than the period required by law.

The table below sets out a suggested retention period for documents most commonly held by charities.

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| Document | Retention period | Reason for retention period |
| Purchase invoices and supplier documentation |
| Payments case book or record of payments made | Six years from the end of the financial year in which the transaction was made | Charities Act |
| Purchase ledger |
| Invoice - revenue |
| Petty Cash | Charities Act & HM Revenue & Customs (HMRC) |
| Invoice – capital item | 10 years | Charities Act & HMRC |
| Income/monies received |
| Bank paying in counterfoils | Six years from the end of the financial year in which the transaction was made | Charities Act |
| Bank statements |
| Remittance advices |
| Correspondence re donations |
| Bank reconciliations |
| Receipts cash book | Charities Act & HMRC |
| Sales ledger |
| Deeds of covenant/Gift Aid declarations | Six years after the last payment made. 12 years if payments outstanding or dispute regarding the deed | General Data Protection Regulation 2018 |
| Legacies | Six years after the estate has been wound up |

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| Document | Retention period | Reason for retention period |
| Payroll documentation |
| Income tax records re employees leaving I.e. P45 | Six years plus current year | Taxes Management Act |
| Notice to employer of tax code (P6) |
| Annual return of employees’ and directors’ expenses and benefits (P11D) |
| Certificate of pay and tax deducted |
| Notice of tax code change |
| Annual return of taxable pay and tax deducted |
| Records of pension deductions | Pensions Act |
| Clock cards | Two years after audit | Audit |
| Payroll and payroll control account | Six years plus current year | Charities Act & Taxes Management Act |
| Employee/personnel records |
| Accident books, accident records/reports | Three years after last entry or end of investigation if later | Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 1995 |
| Personnel files and training records | Maximum six years after the employment ceased | Limitations ActGeneral Data Protection Regulation 2018 |
| Wages & salary records | Six years plus current year | Taxes Management Act |
| Expense accounts/records |
| Overtime records/authorisation |
| Redundancy details, calculations of payments, refunds, notifications to the Secretary of State | Six years after the employment has ceased | General Data Protection Regulation 2018 |
| Life Assurance expression of wishes | Six years after employment ceases or death |
| Records relating to working time | Two years from date on which they were made | The Working Time Regulations |
| Application forms and interview notes (unsuccessful candidates) | Six months to a year | Disability Discrimination ActRace Relations Act |
| Statutory Maternity Pay records, calculations, certificates or other medical evidence | Three years after the end of the tax year in which maternity period ends | Statutory Maternity Pay Regulations |
| Statutory Sick Pay records, calculations, certificates, self-certificates | Three years after the end of each tax year  | Statutory Sick Pay (General) Regulations |

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| Document | Retention period | Reason for retention period |
| Employee/personnel records(continued) |
| National minimum wage records | Three years after the end of the pay reference period following the one that the records cover | National Minimum Wage Act |
| Insurance documents |
| Policies | Three years after lapse | General Data Protection Regulation 2018 |
| Claims correspondence | Three years after settlement |
| Employers’ Liability insurance certificate | 40 years | Employers’ Liability (Compulsory Insurance) Regulations |
| Accident reports and relevant correspondence | Three years after settlement | General Data Protection Regulation 2018 |
| Other documents |
| Trustee minutes of meetings and decisions made as resolutions in writing | Minimum 10 years from the date of the meeting or from the date of passing a resolution in writing | General Data Protection Regulation 2018Charities Act |
| Minutes of general meetings and members’ resolutions passed other than at a general meeting | Minimum 10 years after the date of the meeting/resolution/decision | Charities Act |
| Annual accounts and annual review | Permanently | General Data Protection Regulation 2018 |
| Major agreements of historical significance |
| Investment certificates | Permanently | Charities Act |
| Investment ledger |
| Health & safety records | Three years for general records.40 years if an event occurs that leads to an insurance claim (or foreseeably could) | Personal injury actions must general be commenced within three years of injury. |
| Contact with customers, suppliers or agents, licensing agreements, rental/hire purchase agreements, indemnities and guarantees and other agreements of contracts | Six years after expiry or termination of the contract. If the contract is executed as a deed, the limitation period is 12 years. | Limitations Act |

## Archives

Although there are no legal retention requirements, documents, such as newsletters or magazines, photographs, orders of service, items of memorabilia etc can form a valuable record of social history and consideration should be given to the creation and maintenance of a Mothers’ Union archive in the diocese.