

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.

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		Charities Act & HM Revenue & Customs (HMRC)
Petty Cash		
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		Charities Act & HMRC
Receipts cash book		
Sales ledger	Six years after the last payment made. 12 years if payments outstanding or dispute regarding the deed	General Data Protection Regulation 2018
Deeds of covenant/Gift Aid declarations		
Legacies	Six years after the estate has been wound up	

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 Act General 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 Act Race 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

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 2018 Charities 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.