

GUIDEPOSTS: RETENTION OF RECORDS SCHEDULE

Type of record	Minimum retention period	Reason for length of period
HR		
Staff files including training records; investigation reports; disciplinary and grievance records/reports appraisal & supervision notes; references	7 years from end of employment	References and potential litigation
Volunteer files including training records; supervision notes; references	7 years from end of volunteering	References
Recruitment Records Application forms / interview notes: unsuccessful candidates	1 year from date of interviews	Potential litigation
Facts relating to redundancies where fewer than 20 people	7 years from date of redundancy	Potential litigation
Facts relating to redundancies where 20 or more people	12 years from date of redundancy	Potential litigation
Staff and volunteer records relating to Safeguarding issues where proven	7 years from end of processes and investigation	References and Referral to DBS
Income Tax and Ni returns, including correspondence with tax office	At least three years after the end of the financial year to which the records are related	Income Tax (employment) regulations
Statutory maternity pay records and calculations	At least three years after the end of the financial year to which the records are related	Statutory maternity pay (general) regulations
Statutory sick pay records and calculations	At least three years after the end of the financial year to which the records are related	Statutory sick pay (general) regulations

Wages and salary records including: Overtime records / authorisation and expense accounts / records	6 years plus the current financial year	Taxes management act
Pensions		
Details with reference to current pensioners	10 years after benefit ceases	Commercial
Pensions scheme – next of kin / expression of wish forms	6 years after date of death	Data Protection Act
All trust deeds and rules	Permanently	Companies Act, Commercial, Pensions Act
Trustees minute book	Permanently	Companies Act, Commercial, Pensions Act
Annual accounts	Permanently	Companies Act, Commercial, Pensions Act
Investment and insurance policy records	Permanently	Companies Act, Commercial, Pensions Act
Actuarial reports	Permanently	Companies Act, Commercial, Pensions Act
Contributions	Permanently	Companies Act, Commercial, Pensions Act
Insurance documents		
Policies	3 years after lapse	Data Protection Act
Claims correspondence	3 years after settlement	Data Protection Act
Employers liability insurance certificate	40 years	Employers liability (Compulsory Insurance) Regulations
Accident reports and relevant correspondence	3 years after settlement	Data Protection Act
Service Users		
Service User files and records	7 years after death or leaving service	Statutory retention period OR alternative if contractually obliged
Safeguarding		
Safeguarding records for vulnerable adults	7 years after death, leaving service or until the conclusion of the investigation if not completed	Statutory retention period OR alternative if contractually obliged

	within 7 years.	
Safeguarding records for Children	75 years after date of safeguarding alert made.	Statutory retention period OR alternative if contractually obliged
Health and Safety		
Accident books, and records or reports of accidents	3 years after the date of the last entry	Social Security (Claims and Payments) regulations 1979: RIDDOR 2013
Health records	During employment	Management of health and safety at work regulations
Health records where reason for termination of employment is connected with health, including stress related illnesses	3 years	Limitation period for personal injury claims
Medical records kept by reason of the Control of Substances Hazardous to Health regulations 1999	40 years	The Control of Substances Hazardous to Health regulations 1999
Finance		
Purchase invoices and supplier documentation		
Payments cash book or record of payments made Purchase ledger Invoice - revenue Petty cash records	6 years from the end of the financial year in which the transaction was made.	Companies Act / Charities Act and HMRC
Invoice – capital item	10 years	Companies Act / Charities Act and HMRC
Successful quotations for capital expenditure	Permanently	Commercial considerations
Income / Monies received		
Bank paying in counterfoils Bank statements Remittance advices Bank reconciliations	6 years from the end of the financial year in which the transaction was made.	Companies Act / Charities Act

Correspondence re donations	6 years from the end of the financial year in which the transaction was made.	Companies Act / Charities Act
Receipts cash book	10 years	Companies Act / Charities Act and HMRC
Sales ledger	10 years	Companies Act / Charities Act and HMRC
Deeds of covenant / Gift Aid declarations	6 years after the last payment made. 12 years if payments outstanding or dispute regarding the deed.	Data Protection Act
Legacies	6 years after the estate has been wound up.	Data Protection Act
Other documents		
Trustee / director / governor minutes of meetings and decisions	Permanently	Data Protection Act
Annual accounts and annual review	Permanently	Data Protection Act
Major agreements of historical significance	Permanently	Data Protection Act
Investment certificates Investment ledger Fixed assets register	Permanently	Companies Act, Charities Act, Commercial
Contract with customers, suppliers or agents, licensing agreements, rental / hire purchase agreements, indemnities and guarantees and other agreements or contracts	6 years after expiry or termination of the contract. If the contract is executed as a deed, the limitation period is 12 years	Limitations act
Internal audits: e.g. finance, HR, Health and Safety and quality	3 years from end of financial year in which records are created	Internal audit policy