

Retention and disposal policy

1. Purpose

The purpose of this policy is to detail the procedures for the retention and disposal of information to ensure that we carry this out consistently and that we fully document any actions taken. Unless otherwise specified the retention and disposal policy refers to both hard and soft copy documents.

2. Review

Review is the examination of closed records to determine whether they should be destroyed, retained for a further period or transferred to an archive for permanent preservation.

3. How long we should keep our paper records

Records should be kept for as long as they are needed to meet the operational needs of the Company, together with legal and regulatory requirements. We have assessed our records to:

- determine their value as a source of information about the Company, its operations, business relationships and environment,
- assess their importance as evidence of business activities and decisions
- establish whether there are any legal or regulatory retention requirements (including: Public Records Act 1958, Data Protection Act 1988, the Freedom of Information Act 2000 and the Limitation Act 1980).

Where records are likely to have a historical value, or are worthy of permanent preservation, we will transfer them to the National Archives after 25 years.

4. Disposal schedule

A disposal schedule is a key document in the management of records and information. It is a list of series or collections of records for which predetermined periods of retention have been agreed.

Records on disposal schedules will fall into three main categories:

1. Destroy after an agreed period – where the useful life of a series or collection of records can be easily predetermined (for example, destroy after 3 years; destroy 2 years after the end of the financial year).
2. Automatically select for permanent preservation – where certain groups of records can be readily defined as worthy of permanent preservation and transferred to an archive.
3. Review – see 2 above.



Records can be destroyed in the following ways:

Destruction

- Non-sensitive information – can be placed in a normal rubbish bin
 - Confidential information – cross cut shredded and pulped or burnt.
 - Electronic equipment containing information - destroyed using our contracted IT company 'Compass Computers' and for individual folders, they will be permanently deleted from the system.
4. Destruction of electronic records should render them non-recoverable even using forensic data recovery techniques.

Archival transfer

5. This is the physical transfer of physical records to a permanent custody at the National Archives Office.

5. Sharing of information

Duplicate records should be destroyed. Where information has been regularly shared between business areas, only the original records should be retained in accordance with the guidelines in section 2 above. Care should be taken that seemingly duplicate records have not been annotated.

Where we share information with other bodies, we will ensure that they have adequate procedures for records to ensure that the information is managed in accordance with the relevant legislation and regulatory guidance.

6. An audit trail

There is no need to document the disposal of records which have been listed on the records retention schedule. Documents disposed without the schedule either by being disposed of earlier or kept for longer than listed will need to be recorded for audit purposes.

This will provide an audit trail for any inspections conducted by the Information Commissioner and will aid in addressing Freedom of Information requests, where we no longer hold the material.

7. Monitoring

Responsibility for monitoring the disposal policy rests with the Director of Governance and Operations. The policy should be reviewed annually.



Documents relating to Human Resources

Description	Retention Period	Reason for Length of Period / Statutory Authority
Paper and hardcopy employee files / Personnel files including training records and notes of disciplinary and grievance hearings	6 years after the employee leaves the organisation.	The Limitations Act 1980 (to reflect that legal proceedings must start within 6 years)
Income tax and NI returns, income tax records and correspondence with the Inland Revenue	Not less than 3 years after the end of the financial year to which they relate	The Income Tax (Employments) Regulations 1993 (SI 1993/744) as amended, for example by The Income Tax (Employments) (Amendment No. 6) Regulations 1996 (SI 1996/2631)
Wage/salary records (also overtime, bonuses, expenses)	6 years	Taxes Management Act 1970
National minimum wage records	3 years after the end of the pay reference period following the one that the records cover	National Minimum Wage Act 1998
Retirement Benefits Schemes – records of notifiable events, for example, relating to incapacity	6 years from the end of the scheme year in which the event took place	The Retirement Benefits Schemes (Information Powers) Regulations 1995 (SI 1995/3103)
Statutory Maternity Pay records, calculations, certificates (Mat B1s) or other medical evidence	3 years after the end of the tax year in which the maternity period ends	The Statutory Maternity Pay (General) Regulations 1986 (SI 1986/1960) as amended
Statutory Sick Pay records, calculations, certificates, self certificates	3 years after the end of the tax year to which they relate	The Statutory Sick Pay (General) Regulations 1982 (SI 1982/894) as amended
Basic employee record: start date, end date, reason for leaving, job roles	20 years	Provision of references, statistical historical purposes
Facts relating to redundancies	6 years from the date of redundancy	Time limits on litigation
Application forms/interview notes	12 months from the date of the interviews	Time limits on litigation
Parental Leave	5 years from birth/adoption of the child or 18 years if the child receives a disability allowance	Time limits on litigation



Documents relating to Finance

Description	Retention Period	Reason for Length of Period / Statutory Authority
Accounting records	3 years for private companies, 6 years for public limited companies	Section 221 of the Companies Act 1985 as modified by the Companies Acts 1989 and 2006
Paid/presented cheques and records of all cheques drawn for payment	6 years	
All other cheque records – cheque books received, butts, cancelled etc	2 years	
Bank statements and reconciliations	6 years	
Electronic banking – transactions, payment files, deposits, withdrawals and audit trail	Same as paper records	
All petty cash records	6	
Creditors history records, lists and reports	6	
Statements of accounts	2	
General ledger produced for purposes of preparing certified financial statements	6	
Creditor ledger	6	
Assets and depreciation registers	6 years on disposal of last asset	
Records in relation to capital works projects	6	
Annual and quarterly financial statements	6	
Periodic financial statements	destroy when cumulated into quarterly/annual reports	
PO records	6	
Debtors records and invoices	6	
Credit notes and refunds	6	
Records relating to unrecoverable revenue (bad debts, overpayments)	6 years minor matters/10 years serious matters	
Revenue records	6	
Employee pay histories	6 years – 3 years for leavers	
Salary ledger card/records	6	
Salary rates register	when superseded	
Copy of payroll sheets	6	
External audit investigations	6 years after completion	
Audit report that includes long-term contracts	6	
Report papers used in course of fraud investigation	6	
Other audit reports	3	
Financial Terms of reference, correspondence, minute of meetings, working papers	3	
Programmes, plans and strategies	1 year after date of last plan	
Internal audit guides, manuals, and guides relating to departmental procedures and local auditing standards	when superseded	
Annual reports to accounting officers	3	
Financial documents (including investment appraisals)	6 years after end of project	



Documents relating to Health & Safety

Description	Retention Period	Reason for Length of Period / Statutory Authority
Records relating to working time	2 years from date on which they were made	The Working Time Regulations 1998 (SI 1998/1833)
Accident books, accident records/reports	3 years after the date of the last entry	The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 1995 (RIDDOR) (SI 1995/3163) as amended.
Reporting injuries, diseases and dangerous occurrences	3	The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 1995 (RIDDOR) (SI 1995/3163) as amended.
Risk assessments	40 years	
Safe operation procedures and safe systems of work	40	
Maintenance of controls and other machinery	40	
Training	40	
Safety inspections & checks	40	
Medical records kept by reason of the Control of Substances Hazardous to Health Regulations 1999	40	Control of Substances Hazardous to Health Regulations 1999

