

Brathay Trust Document Retention Schedule

Record group	Details	Retention	Why?	Who?
Accounting & Finance	Accounting records – comprising nominal, sales and purchase ledgers together with invoices, bank statements; petty cash records; asset register	6 years from the end of the financial year to which they relate	S221 CA 1985 modified by CA 1989 & 2006 requires only 3 years but VAT Act requires 6 years from the end of the relevant financial year and Charities Act also says 6 years	Management Accountant
	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 twelve years	Limitations Act 1980 (Six years is generally the time limit within which proceedings founded on contract may be brought. Actions for latent damages may be brought up to 15 years after the damage occurs.)	Management Accountant
	Records of significant capital projects (>£100k)including invoices and quotations	10 years	Commercial considerations	Management Accountant
	Management accounts & supporting working papers	1 year post completion of audit	Management record only	Management Accountant
	Annual accounts file	1 year post completion of audit	Management record only	Management Accountant
Taxation	Documentation supporting Gift Aid claims	6 years after the end of the tax year to which the claim relates	HMRC guidance & Data Protection Act	Management Accountant
	Income tax and NI returns; correspondence with HMRC	3 previous tax years plus current year	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)	Management Accountant
	Inland Revenue approvals	Permanently whilst in force and 6 years after	Of on-going significance	Management Accountant
	VAT working papers	6 years from the end of the	VAT Act	Management Accountant

Brathay Trust Document Retention Schedule

Record group	Details	Retention	Why?	Who?
		financial year to which they relate		
Payroll	Salary records including overtime, bonuses, expenses, P6,P11d, P60, coding notices, records of pensions deductions	6 years after the end of the tax year to which they relate	Taxes Management Act 1970, Pensions Act	Management Accountant
	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	Management Accountant
	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	Management Accountant
	National minimum wage records	3 years after the end of the pay reference period following the one that the records cover per NMWA but an integral part of payroll records thus de facto 6 years	National Minimum Wage Act	Management Accountant
	Details of life assurance schemes	Permanently	Commercial	Management Accountant
Employee Records	Personnel files and training records (including disciplinary records and working time records)	6 years after employment ceases	Limitations Act 1980	HR Officer
	Application forms & interview notes – unsuccessful candidates	6 months	Disability Discrimination Act 1995 and Race Relations Act 1976 recommend six months. One year limitation for defamation actions under Limitations Act	HR Officer
	Redundancy details, calculations of payments,	6 years from the date of redundancy	Data Protection Act	HR Officer

Brathay Trust Document Retention Schedule

Record group	Details	Retention	Why?	Who?
	refunds, notification to the Secretary of State			
	Records relating to working time	Two years from date on which they were made	The Working Time Regulations	HR Officer
	Parental leave	5 years from birth/adoption of the child or 18 years if the child receives a disability allowance	Recommended best practice	HR Officer
	Life Assurance expression of wish forms	Six years after employment ceases or death	Data Protection Act	HR Officer
Pensions	Money purchase details	6 years after transfer or value taken	Recommended best practice	HR Officer
	Auto-enrolment records. Covered within payroll records, except an opt-in notice, joining notice or opt-out notice.	6 years	Consistent with payroll records	Management Accountant
Insurance	Policies	3 years after lapse	Data Protection Act	Compliance Manager
	Claims correspondence	3 years after settlement	Data Protection Act	Compliance Manager
	Employer's Liability insurance certificate	40 years	Commercial	Compliance Manager
	Public liability insurance certificate	Permanently	Commercial	Compliance Manager
	Accident reports and relevant correspondence	3 years after settlement	Data Protection Act	Compliance Manager
Health & Safety	Accident reports	3 years	RIDDOR	Compliance Manager
	Incident & near miss reports	3 years	Manage organisational risk	Compliance Manager
	Accident reports – young person (under 18 at the time of incident)	Until the child reaches 21	Limitations Act 1980	Compliance Manager

Brathay Trust Document Retention Schedule

Record group	Details	Retention	Why?	Who?
	Medical records & examination certificates of employees exposed to asbestos	40 years from the date of last entry & 4 years from the date of issue	The Control of Asbestos at Work Regulations 2002 (SI 2002/ 2675). Also see the Control of Asbestos Regulations 2006 (SI 2006/. 2739)	Chief Executive
	Medical records as specified by the Control of Substances Hazardous to Health Regulations (COSHH)	40 years from the date of the last entry	The Control of Substances Hazardous to Health Regulations 1999 and 2002 (COSHH) (SIs 1999/437 and 2002/2677)	Chief Executive
	Records of tests & examinations of control systems and protective equipment under the Control of Substances Hazardous to Health (COSHH) Regulations	5 years from date of test	The Control of Substances Hazardous to Health Regulations 1999 and 2002 (COSHH) (SIs 1999/437 and 2002/2677)	Chief Executive
	Assessments under Health and Safety Regulations and records of consultations with safety representatives and committees	permanently	Of value in a range of unforeseen circumstances	Chief Executive
Course records	Personal information (PI) forms of delegates	1 year from the end of the programme; unless subject of an accident in which case attached to Accident form and retained as above; or, as required by specific contract.	Data Protection Act. Data has been used for the purpose it was collected and no longer have the need or right to retain	Programme Support Manager/Regional Ops Managers
	Personal information supplied in summary format by schools and other groups who are in loco parentis	3 year from the end of the programme	Commercial – requirement of insurers 2/12/16	Programme Support Manager/Regional Ops Managers
	Programme outlines including proposals for clients; actual schemes of work, and; session	5 years from the date of the programme	Commercial	Programme Support Manager/Regional Ops Managers

Brathay Trust Document Retention Schedule

Record group	Details	Retention	Why?	Who?
	plans			
	Programme evaluations	5 years from the date of the programme	Commercial	Programme Support Manager/Regional Ops Managers
	Records of safeguarding or other incidents involving young people	Permanently	Manage risk	Chief Executive
Fundraising	Legacies	Six years after the estate has been wound up	Data Protection Act	Business Manager Fundraising
	Applications to Trusts and Foundations (unsuccessful)	3 years from date of application	Commercial	Business Manager Fundraising
	Applications to Trusts and Foundations (successful)	3 years from receipt of final instalment of grant monies or as per the terms of the grant	Commercial	Business Manager Fundraising
	Correspondence with funders & supporters	3 years	Commercial	Business Manager Fundraising
Guest Services	Serviced and self-catering accommodation records	12 months	Immigration (Hotel Records) Order 1972	Guest Services Business Manager
Governance records	Trustee Board & Committee minutes and agendas minutes	Permanently	Legal	Chief Executive
	Trust deeds and rules	Permanently	Legal	Chief Executive
	Records of complaints and investigations	6 years after completion of investigation	Data Protection Act	Chief Executive
Buildings plans and engineering	Deeds of title	Permanently or until property is disposed of. Copy of title deeds should be kept for six years after disposal	Data Protection Act	Finance Director
	Leases	Fifteen years after expiry	Limitations Act 1960	Finance Director
	Final plans, designs and drawings of the building, planning consents, building certifications, collateral	Permanently or until six years after property is disposed of	Data Protection Act	Finance Director

Brathay Trust Document Retention Schedule

Record group	Details	Retention	Why?	Who?
	warranties, records of historical interest and final health and safety file.			
	Site plans and surveys	Permanently or until six years after property is disposed of	Data Protection Act	Finance Director
	Asbestos Register and Asbestos Disposal Certificate	Permanently	Control of Asbestos at Work Regulations	Finance Director
	Plant and Machinery	Until one year after the plant and machinery is removed from the building	Data Protection Act	Finance Director
	Records of major refurbishments, warranties, planning consents, design documents, final health and safety files	Thirteen years for actions against contractors etc	Data Protection Act	Finance Director

Notes

Records should be maintained in either electronic or paper format for the required length of time. Records do not need to be kept in both formats. Brathay's preferred option is to save electronic documentation where there is the option to do both.

For many types of personnel records, there is no definitive retention period: it is up to the employer to decide how long to keep these. In drawing up these standards we have had regard to the type of record & the time limits for potential tribunal or civil claims. Where the recommended retention period given is 6 years, this is based on the 6-year time limit within which legal proceedings must be commenced as laid down under the Limitation Act 1980. Thus, where documents may be relevant to a contractual claim, it is recommended that these be retained for at least the corresponding 6-year limitation period.