

AbleChildAfrica Record Retention Procedure

Organisations have a duty to maintain records carefully and comprehensively. This document helps to ensure that AbleChildAfrica follows the appropriate guidelines.

We must hold on to certain documents temporarily to adhere to our policies, donor requirements, best practice, or to meet our legal requirements. Other documents must be kept forever, for legal reasons or to help preserve the organisation's history. Under data protection laws, we are also required to make sure that we do not retain personal information for longer than is necessary.

The attached Retention Schedule lists the legal minimum length of time that each type of document should be retained. There may be reasons to keep documents longer than the minimum required period, but in general unless there are operational reasons for keeping the document for longer than the legal minimum, they should be disposed of confidentially.

These procedures apply to documents and records held digitally or in paper format.



ACCOUNTING AND TAX RECORDS				
Record type	Recommended Archive	Recommended Retention Period	Reason for retention	Form in which to be held
Accounts - (bills, invoices, petty cash, receipt books, cheque counterfoils, pink slips)	Temporary	7 years from end of fiscal year	Tax / Accounting Reasons	Any (including electronic) - s. 722 Companies Act 1985/ ss. 1135 and 1138 Companies Act 2006
Bank reconciliations and statements	Temporary	7 years from end of fiscal year	Tax / Accounting Reasons	Any
Audit records (External Audit)	Temporary	Permanently	Tax / Accounting Reasons	Any
Gift aid forms	Temporary	7 years from the end of the fiscal year after last payment made. Although Gift aid declarations covering on-going donations must be kept permanently.	Tax / Accounting Reasons	Any (subject to consent of HMRC)
Correspondence with banks	Temporary	7 years after ceasing to be effective	Limitation Act Tax / Accounting Reasons	Any
Management accounts	Temporary	7 years from completion of audit	Tax / Accounting Reasons	Any
Tax forms (P6, P45, P48 etc)	Temporary	7 years from end of fiscal year	Tax / Accounting Reasons	Any (subject to consent of HMRC)
Tax returns	Temporary	7 years from end of fiscal year	Tax / Accounting Reasons	Any (subject to consent of HMRC)
VAT records	Temporary	7 years following deregistration	Tax / Accounting Reasons	Any (subject to consent of HMRC)
INTERNAL AUDIT AND RISK				
Record type	Recommended Archive	Recommended Retention Period	Reason for retention	Form in which to be held
Insurance policies, renewal notices and certificates	Temporary	7 years from end of policy or in accordance with accounting and tax requirements or until all claims under the policy are barred and all outstanding claims settled, whichever is later.	Limitation Act and Best practice	Originals
		Insurance policies, certificates and other documentation relating to environmental or health and safety liabilities e.g. public liability, product liability and employers' liability policies should be retained permanently.		
		Group health and Group personal accident policies should be retained for 12 years after cessation of		



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		benefit. Certificate of Buildings Insurance policy should be retained for 12 years after the policy lapses or, if later, until all existing claims have settled.		
Insurance claims correspondence	Temporary	3 years after settlement	Best practice	Any
Undertaking - Terms of Reference	Temporary	3 years after review is complete (and all agreed actions implemented)	Best practice	Any
Record-keeping, including Audit Committee minutes	Temporary	3 years from the date of the meeting (but also see Company Records section)	Best practice	Any
Risk Assessments (not covered elsewhere) and Critical Decision Making assessments	Temporary	Retention period to be decided on a case by case basis but not less than 7 years from date of assessment	Best practice	Any
FUNDRAISING AND EVENTS				
Record type	Recommended Archive	Recommended Retention Period	Reason for retention	Form in which to be held
Accident / Incident plans	Temporary	For duration of their use and for 6 years thereafter	COSHH Regs 2002 and Best practice	Any
Agreements / Contracts with 3 rd party service providers or consultants	Temporary	7 years	Limitation Act and Public liability	Signed originals
Credit / Debit card details		Shred/securely delete as soon as transaction is authorised		
Fundraising Income Records: Direct Debit forms, Bankers Orders, Reconciliation sheets	Temporary	7 years from end of fiscal year	Tax / Accounting Reasons; Best practice	Original
Gift Aid declarations	Temporary	7 years from the end of the fiscal year after last payment made. Although Gift aid declarations covering on-going donations must be kept permanently.	Tax / Accounting Reasons	Any (subject to consent of HMRC)
Parental consent forms	Temporary	Until child reaches age of 24	Public liability and Limitation Act	Signed originals
FACILITIES / HEALTH AND SAFETY				
Record type	Recommended Archive	Recommended Retention Period	Reason for retention	Form in which to be held
Accident and Emergency plans (COSHH)	Temporary	Permanently	COSHH Regs 2002	Any



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Records of health assessments - Working time Regulations	Temporary	2 years from the date on which they were made.	Working Time Regs 1998	Any
Health & Safety assessments	Keep in office	Permanently or at least until the risk of any criminal prosecution or personal injury claims has expired.	Management of Health and Safety at Work Regulations 1999	Any
Fire risk assessment	Temporary	At least until a further assessment has taken place which renders the previous obsolete (if there has been a fire incident the relevant fire assessment and procedures should be kept for longer)	Regulatory Reform (Fire Safety) Order 2005	Any

COMPANY RECORDS

Record type	Recommended Archive	Recommended Retention Period	Reason for retention	Form in which to be held
Annual Return	Temporary	Life of Company	Best practice	Any
Memorandum and Articles of Association - current, former and original (signed)	Keep in office	Life of Company	Best practice	Signed copies of the original versions should be kept in original form. The current version and former version may be kept in any form.
Certificate of Incorporation including on change of name	Keep in office	Life of Company	Companies Act	Original
Meeting papers	Keep in office	Life of Company if needed to support Minutes	Companies Act and Best practice	Original
Register of Directors and Secretaries	Keep in office	Life of Company	Companies Act	Any
Register of Directors' residential addresses	Keep in office	Life of Company	Companies Act	Any
Register of Directors' declarations of interests in transactions or arrangements	Keep in office	Life of Company	Companies Act	Any
Resolutions filed with Companies House	Keep in office	Life of Company	Companies Act and Best practice	Any

HR AND EMPLOYMENT RECORDS

Record type	Recommended Archive	Recommended Retention Period	Reason for retention	Form in which to be held
Annual earnings	Temporary	12 years from end of fiscal		Any



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summaries		year		
Annual Leave records	Temporary	2 years from termination of employment	Best practice	Any
Appraisals (PPRDs)	Temporary	7 years after employment ceases	Limitation Act	Any
Contracts of employment - originals and changes	Temporary	7 years after employment ceases	Limitation Act	Any
Disclosures (Whistleblowing)	Temporary	7 years	Limitation Act	Any
Disciplinary matters	Temporary	7 years after employment ceases	Limitation Act	Any
HMRC Correspondence	Temporary	7 years from the end of the period.	Tax / Accounting Reasons	Any (subject to consent of HMRC)
Job applications - successful (incl. CV)	Temporary	7 years after employment ceases	Limitation Act	Any
Job applications - unsuccessful (including interview notes)	Temporary	1 year after notification, then destroyed unless candidate notified	Equality Act 2010 Data Protection Act	Any
Maternity/ Paternity pay records	Temporary	3 years from end of tax year in which that pay period ends	Statutory Maternity Pay (General) Regulations 1986	Any
Other medical records - employees	Temporary	7 years after employment ceases		Business need
Parental leave records	Temporary	5 years from birth of child or 18 years if child receives disability allowance. 5 years from the date of placement in the case of an adopted child (or that child's 18th birthday if sooner).	The Maternity and Parental Leave etc Regulations 1999	Any
Payroll (including overtime, commission, bonuses and benefits in kind)	Temporary	7 years from end of fiscal year	Tax and Accounting Records	Any
PAYE Records	Temporary	7 years from end of fiscal year	Tax and Accounting Records	Any
Personnel records (individual)	Temporary	7 years after employment	Limitation Act	Any
Redundancy records	Temporary	7 years after employment ceases	Limitation Act	Any
References	Temporary	7 years after employment ceases	Limitation Act	Any
Resignations	Temporary	7 years after employment ceases	Limitation Act	Any
Sickness records required for Statutory Sick Pay	Temporary	3 years after end of tax year in which payments are made	Statutory Sick Pay (General) Regs	Any
Sickness records - individual	Temporary	7 years post termination of contract	Limitation Act	Any
Terminations	Temporary	7 years after employment	Limitation Act	Any



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		ceases		
DBS Certificate	Temporary	6 months after employment start date, except in exceptional circumstances	Best practice	Any
PENSION RECORDS				
Record type	Recommended Archive	Recommended Retention Period	Reason for retention	Form in which to be held
Accounts	Temporary	Permanently	Best practice Registered Pension Schemes (Provision of Information) Regulations 2006	Any
Actuarial reports	Keep in office	Permanently	Best practice Registered Pension Schemes (Provision of Information) Regulations 2006	Any
Employer contribution records	Temporary	Permanently	Registered Pension Schemes (Provision of Information) Regulations 2005 The Occupational Pension Schemes (Scheme Administrations) Regulations 1996 Best practice	Any
HMRC approvals, registrations	Keep in office	Life of scheme	Finance Act 2004	Originals
Investment policies	Temporary	Permanently	Limitation Act Best practice	Any
Members' application forms	Temporary	Permanently	The Occupational Pension Schemes (Scheme Administrations) Regulations Best practice	Any
Members' contribution records	Temporary	Permanently	The Occupational Pension Schemes (Scheme Administrations) Regulations 1996 Best practice	Any
Payments to leavers, including calculations	Temporary	Permanently	The Occupational Pension Schemes (Scheme Administrations) Regulations 1996 Best practice	Any



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Payments to/from the scheme from other sources	Temporary	Permanently	The Occupational Pension Schemes (Scheme Administrations) Regulations 1996 Best practice	Any
Pension contribution reports	Keep in office	Permanently	The Occupational Pension Schemes (Scheme Administrations) Regulations 1996 Best practice	Any
PROPERTY AND FACILITIES				
Record type	Recommended Archive	Recommended Retention Period	Reason for retention	Form in which to be held
Leases	Temporary	16 years from termination and settlement	Limitation Act 1980 plus latent defects	Original
Patent licences	Temporary	16 years	Limitation Act	Original
Site surveys	Temporary	25 years	Best practice	Any
PROCUREMENT / LOGISTICS RECORDS				
Record type	Recommended Archive	Recommended Retention Period	Reason for retention	Form in which to be held
Insurance claims	Temporary	3 years after settled (summaries to be retained for a longer period for accounting, tax and business reasons)	Best practice	Any
Insurance policies and schedules	Keep in office	Permanent	Best practice	Any although originals would be preferable for the purposes of making claims
Powers of attorney	Keep in office	Permanent	Best practice	Any