

# Data Retention & Disposal Policy

## 1. Background

- The aim of this policy is to ensure that DCA manages its records effectively and in compliance with data protection regulations (GDPR 2018). As an organisation we collect, hold, store and create data and information as part of our work as a charity and this policy provides a framework for its retention and disposal.
- The tables below set out the main categories of data that we hold and the length of time that we intend to hold them, and the reason for this.

## 2. Policy

Any personal information that is no longer required to fulfill the reason for holding it should be destroyed, erased, or made anonymous. In particular care must be used in the disposal or destruction of personal information, to prevent unauthorized parties from gaining access to the information..

In assessing what is the appropriate retention period and whether it is time to dispose of personal information it is important to consider the following points -

- Review the purpose for collecting/ having collected the personal information in the first place. If there is no valid reason then collection must be stopped and any such information must be deleted.
- If personal information was used to make a decision about an individual, it should be retained for the legally required period of time or, in the absence of legal requirements any other reasonable amount of time justified by the work of DCA.
- If retaining personal information any longer would result in a prejudice for the concerned individual, or increase the risk and exposure of potential data breaches, the information should be safely disposed or made anonymous.
- Staff and volunteers must be made aware and knowledgeable about the proper handling and disposal of personal information
- If suppliers or contractors are to be used to store and manage personal information on DCA's behalf then DCA must be satisfied that the supplier / contractor has well established policies, procedures and means to meet the legal requirements for storing, protecting and deleting personal information.

There are a number of commonly accepted ways for organisations to properly dispose of personal information depending on the form in which it is being stored. The goal is to irreversibly destroy the media that stores personal information so that the information cannot be reconstructed or recovered in any way. When going through the process of disposal all associated copies and backup files should also be destroyed.

### **Destruction.**

- **Paper – non confidential:** Paper records that do not contain any personal or otherwise sensitive material can be disposed of in office or recycling bins.
- **Paper – confidential:** Sensitive/confidential manual records should be disposed of as soon as possible after their retention period has elapsed and be destroyed by secure means (e.g. cross-cut shredding or incinerating). Levels of security must be maintained until the point at which the information is physically destroyed.

- **Computing Equipment.** : Any machine or device (e.g. laptop, memory stick) that has been used to store personal data or sensitive information should be disposed of only after reasonable precautions have been taken to erase the data on it.
  - A computer's hard drive or any portable storage device (e.g. memory stick) should always be completely wiped before the hardware is sent for recycling or disposal. Where sensitive personal information has been stored on the computer, physical destruction of the hard drive should also be considered.
  - Video and audiotapes should be wiped by being recorded over with white noise before being disposed of.
  - Backed-up and archived/recovery data will be subject to the same level of security as live data, therefore equal care should be taken with its disposal.
  - A recognised data destruction company will be used and a certificate provided each time to confirm the destruction.

### 3. Data to be Stored by DCA

Purchase invoices and supplier documentation		
Document	Retention period	Reason
Payments cash book or record of payments made	Six years from the end of the financial year in which the transaction was made (Note 1)	Companies Act/Charities Act <sup>1</sup>
Purchase ledger		Companies Act/Charities Act
Invoice - revenue		Companies Act/Charities Act
Petty cash records		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

Note 1 : Although the Companies Act states three years for private companies and six years for public limited companies, the Charities Act states six years from the end of the financial year in which the transaction was made.

Income/Monies received		
Document	Retention period	Reason
Bank paying in counterfoils	Six years from the end of the financial year in which the transaction was made	Companies Act/Charities Act
Bank statements		Companies Act/Charities Act
Remittance advices		Companies Act/Charities Act
Correspondence re donations		Companies Act/Charities Act
Bank reconciliations		Companies Act/Charities Act
Receipts cash book		Companies Act/Charities Act and HMRC
Sales ledger		Companies Act/Charities Act and HMRC
Deeds of covenant/Gift Aid declarations	Six years after the last payment made. 12 years if payments outstanding or dispute regarding the deed	Data Protection Act
Legacies	Six years after the estate has been wound up	Data Protection Act

<b>Tax records</b>		
<b>Document</b>	<b>Retention period</b>	<b>Reason</b>
Records of all delivery of goods or services and of imports and exports for VAT purposes	Six years from the date the records were created	VAT Act 1994
Stamp duty land tax documents	Six years from the effective date of the transaction / the date on which tax enquiry into a return is completed or end of the period during which HRMC have power to make an enquiry into the return	Finance Act

<b>Payroll documentation</b>		
<b>Document</b>	<b>Retention period</b>	<b>Reason</b>
Income tax records re employees leaving i.e P45	Six years plus current year	Taxes Management Act
Notice to employer of tax code (P6)	Six years plus current year	Taxes Management Act
Annual return of employees and directors expenses and benefits (P11D)	Six years plus current year	Taxes Management Act
Certificate of pay and tax deducted (P60)	Six years plus current year	Taxes Management Act
Notice of tax code change	Six years plus current year	Taxes Management Act
Annual return of taxable pay and tax deducted	Six years plus current year	Taxes Management Act
Records of pension deductions (including superannuation)	Six years plus current year	Pensions Act
Payroll and payroll control account	Six years plus current year	Companies Act/Charities Act and Taxes Management Act

<b>Employee/personnel records</b>		
<b>Document</b>	<b>Retention period</b>	<b>Reason</b>
Accident books, accident records/reports	Three years after last entry or end of investigation if later	The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 1995
Details of medical schemes	Permanently	Commercial
Organisation charts	Permanently	Commercial
Personnel files and training records	Maximum six years after the employment ceased 2	Limitations Act 1980 and Data Protection Act 1998
Wages and salary records	Six years plus the current year	Taxes Management Act
Expense accounts/records		Taxes Management Act
Overtime records/authorisation		Taxes Management Act
DBS Disclosures	No longer than necessary	DBS Code of Practice
Recruitment and eligibility to work in the UK	Throughout the period of working and at least 3 years after employment finishes	
Disciplinary	6 years after employment	ACAS

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<b>Employee/personnel records - continued</b>		
<b>Document</b>	<b>Retention period</b>	<b>Reason</b>
Redundancy details, calculations of payments, refunds, notifications to the Secretary of State	Six years after employment has ceased	Data Protection Act
Life Assurance expression of wish forms	Six years after employment ceases or death	Data Protection Act
Records relating to working time	Two years from date on which they were made	The Working Time Regulations
Applications forms and interview notes (for unsuccessful candidates)	Six months to a year	Disability Discrimination Act 1995 and Race Relations Act 1976 recommend six months. One year limitation for defamation actions under Limitations 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	The Statutory Maternity Pay Regulations
Statutory Sick Pay records, calculations, certificates, self-certificates	Three years after the end of each tax year for Statutory Sick Pay purposes	Statutory Sick Pay (General) Regulations

<b>Buildings, plant and engineering</b>		
<b>Document</b>	<b>Retention period</b>	<b>Reason</b>
Deeds of title	Permanently or until property is disposed of (note 2)	Limitations Act 1980
Leases	12 years after the lease and liabilities under the lease have terminated	Limitations Act 1980
Final plans, designs and drawings of the building, planning consents, building certifications, collateral warranties, records of historical interest and final health and safety file.	Permanently or until six years after property is disposed of	Limitations Act 1980
Asbestos Register and Asbestos Disposal Certificate	Permanently. Property holders required to examine the premises for asbestos or possible asbestos materials, record the location or those materials and assess the risk. These assessments are to be recorded and provided to anyone who may disturb the asbestos.	Control of Asbestos at work Regulations
Plant and Machinery	Until one year after the plant and machinery is removed from the building	Limitations Act 1980
Records of major refurbishments, warranties, planning consents, design documents, final health and safety files	13 years for actions against contractors etc	Limitations Act 1980

**Note 2:** Copy of title deeds should be kept for six years after disposal.

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<b>Pension records</b>		
<b>Document</b>	<b>Retention period</b>	<b>Reason</b>
Details of current pensioners	10 years after benefit ceases	Commercial
Contribution records	Permanently	Companies Act, Commercial, Pensions Act

<b>Insurance documents</b>		
<b>Document</b>	<b>Retention period</b>	<b>Reason for retention period</b>
Policies	Three years after lapse	Data Protection Act
Claims correspondence	Three years after settlement	Data Protection Act
Employer's Liability insurance certificate	40 years	Employers' Liability (Compulsory Insurance) Regulations 1998
Accident reports and relevant correspondence	Three years after settlement	Data Protection Act

<b>Other documents</b>		
<b>Document</b>	<b>Retention period</b>	<b>Reason for retention period</b>
Trustee/director/governor 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	Data Protection Act, Companies Act, 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	Companies Act, Charities Act
Directors' service contracts	Minimum one year from the date of termination of the contract	Companies Act
Annual accounts and annual review	Permanently	Data Protection Act
Major agreements of historical significance	Permanently	Data Protection Act
Investment certificates	Permanently	Companies Act, Charities Act, commercial
Health and safety records	Three years for general records. Permanently for records relating to hazardous substances.	Personal injury actions must generally be commenced within three years of injury. However industrial injuries not capable of detection within that period (e.g. Asbestos) the time period may be substantially extended.
Investment ledger	Permanently	Companies Act, Charities Act, commercial
Fixed assets register	Permanently	Companies Act, Charities Act, commercial
Contracts with customers, suppliers or agents, licensing	Six years after expiry or termination of the contract. If the	Limitations Act 1980 (Note 3)

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agreements, rental/ hire purchase agreements, indemnities and guarantees and other agreements or contracts	contract is executed as a deed, the limitation period is twelve years	
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Note 3. 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.

<b>Client documents</b>		
<b>Document</b>	<b>Retention period</b>	<b>Reason</b>
Personal Budget Application	3 Months	Through to satisfactory completion
Personal Assessment (complete record of individual .Includes sensitive Information)	For duration while caring and supported. Removed on request or if not contactable (contacted every 6 months)	To ensure effective ongoing support and information.
Personal Assessments and files including personal information for Young Carers (Under 18)	25 Years	Best Practice as per Child Protection Guidelines