

## How long are records kept?

Information and documents are retained in accordance with any legal requirements. We also consider service and fundraising needs and what might be of possible historical interest.

### 1. Individual's records

The Information Commissioner's Office recognizes that deleting information from a system is not always a straightforward matter and that it is possible to put information 'beyond use' provided the data controller:

- Is not able, or will not attempt, to use the personal data to inform any decision in respect of any individual or in a manner that affect the individual in any way;
- Does not give any other organisation access to the personal data;
- Surrounds the personal data with appropriate technical and organisational security; and
- Commits to permanent deletion of the information if, or when, this becomes possible.

We will therefore, as a first step, make records that meet the criteria below inactive or 'beyond use' until such time as we are confident that there would be no unforeseen negative consequence of any full deletion process. Records are reviewed annually to see which ones need to be made inactive.

For the purposes of this policy and practice, 'Contact' includes receiving our SMA Matters newsletter or monthly E-news.

- **Individuals affected by SMA and resident in the UK**

Held for **7 years** from the last date of contact / last donation from the person or their family.

Offered the possibility of 'opting in' to further contact before the records are made inactive

- **Individuals resident Overseas**

Held for **2 years** from the last date of contact if no donations

- **Individuals not affected by SMA, resident in the UK**

Held for **5 years** from the last date of contact if no donations and have postal SMA Matters

Offered the possibility of 'opting in' to further contact before the records are made inactive

- **Donor records** (not Tribute or Angel Funds) no activity in the last 7 years.

Offered the possibility of 'opting in' to further contact before the records are made inactive

### 2. Organisation records

No activity in the last 8 years. (These records do not contain any personal details.)

Report reviewed by the Fundraising Manager who will agree which of these records and related records should be deleted

### 3. Photos

These need to be agreed with the provider how these are held and for how long

### 4. Accounting and Other Records

The following tables, sourced from [Buzzacott \(Chartered Accountants\) 2018 Appendix 6a](#) outline the guidelines we follow. Where there is reference to a specific Act and statutory timeframe this is adhered to. Items in italics have been added as they cover specific additional needs of the Trust.

#### 4.1 Accounting Documentation

Document	Retention Period	Reason for Retention Period
Payment cashbook / record of payments made	<b>6 years</b> from the end of the financial year in which the transaction was made	Companies Act / Charities Act/ HMRC
Purchase Ledger		
Invoice – revenue		
Petty Cash records		
Bank paying in counterfoils		
Bank statements		
Remittance advices		
Correspondence re: donations		
Bank reconciliations		
Receipts cashbook		
Deeds of covenant / Gift Aid declarations		
Legacies	6 years after the estate has been wound up	Data Protection Act
Angel and Inspiration Funds	<b>Permanently</b>	These funds are dedicated to the life / memory of a person and are ongoing.

#### 4.2 Insurance Documents

Document	Retention Period	Reason for Retention Period
Policies	3 yrs. after lapse	Data Protection Act
Claims correspondence	3 yrs. after settlement	
Employer's liability insurance certificate	40 years	Employers' Liability (Compulsory Insurance_ Regs. 1998
Accident Reports and relevant correspondence	3 yrs. after settlement	Data Protection Act

#### 4.3 Other Documents

Document	Retention Period	Reason for Retention Period
Trustee / director / governor minutes or meetings and decisions	Life of company	Data Protection Act
Annual accounts and annual review		
Major agreements of historical significance		
Investment certificates		Companies Act, Charities Act, commercial
Health and Safety records	3 yrs. for general records.	Personal injury actions must generally be commenced within 3 yrs. of injury.
Investment ledger	Permanently	Companies Act, Charities Act, commercial
Fixed assets register		
Contract with customers, suppliers/agents, licensing agreements, rental/HP agreements, indemnities, guarantees, other agreements	6 yrs. after expiry or termination of the contract. If the contract is executed as a deed, the limitation period is twelve years	Limitations Act 1980
Name & contact details of people who set up microsites	A minimum of 7 yrs. for financial record keeping	Business needs / commercial considerations

#### 4.4 Income / Monies Received

Document	Retention Period	Reason for Retention Period
Bank paying in counterfoils	<b>6 yrs.</b> from the end of the financial year in which the transaction was made Name & contact details, details of amount donated & dates for a minimum of 7 yrs. for donor profiling /future contact purposes	Companies Act , Charities Act  Commercial considerations
Bank statements		
Remittance advices		
Correspondence re: donations		
Bank reconciliations		
Receipts cashbook	<b>6 years</b>	Companies Act , Charities Act, HMRC
Deeds of covenant / Gift Aid declarations	<b>6 yrs.</b> after the last payment made. <b>12 yrs.</b> if payments outstanding or dispute regarding the deed	Data Protection Act
Legacies	<b>6 yrs.</b> after the estate has been wound up	

#### 4.5 Payroll Taxes Documentation

Document	Retention Period	Reason for Retention Period
Income tax records re: employees leaving (P45)	<b>6 yrs. + current year</b>	Taxes Management Act
Notice to employer of tax code (P6)		
Annual return of employees & directors expenses & benefits (P11D)		
Certificate of pay & tax deducted (P60)		
Notice of tax code change		
Annual return of taxable pay & tax deducted		
Records of pension deductions (incl. superannuation)		Pensions Act
Payroll & payroll control account		Companies Act / Charities Act & Taxes Management Act

#### 4.6 Employee / Personnel Records

Document	Retention Period	Reason for Retention Period
Accident books, records & reports	<b>3 yrs.</b> after last entry or end of investigation if later	RIDDOC 1995
Organisation charts	<b>Permanently</b>	Commercial
Personnel files and training records	<b>6 yrs.</b> after employment ceases	Limitations Act 1980
Wages & salary records	<b>6 yrs. + the current year</b>	Taxes Management Act
Expense accounts / records		
Redundancy details, calculations of payments	<b>6 yrs.</b> after the employment has ceased	Data Protection Act
Life Assurance expression of wish forms	<b>6 yrs.</b> after the employment has ceased or death	
Application forms & interview notes (for unsuccessful candidates)	<b>6 months</b>	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, medical evidence	<b>3 yrs.</b> after the end of the tax yr. in which the maternity pay ends	The Statutory Maternity Pay Regs.
Statutory Sick Pay Records, calculations, certificates, self-certificates	<b>3 yrs.</b> after the end of each tax yr. for Statutory Sick Pay purposes	Statutory Sick Pay (General) Regulations
National minimum wage records	<b>3 yrs.</b> after the end of the pay reference period following the one that records cover	National Minimum Wage Act

#### 4.7 Buildings & Plant

Document	Retention Period	Reason for Retention Period
Leases	12 years after the lease and liabilities under the lease have terminated	Limitations Act 1960
Final plans, consent, building certs, warranties, records of historical interest & final health and safety file	<b>Permanently or until 6 yrs.</b> after property is disposed of	Limitations Act 1980
Records of major refurbishment warranties, planning consents, design docs, final health and safety files	<b>13 yrs.</b> for actions against contractors etc.	Limitations Act 1980

Last reviewed May 2020