



Cumbria Family Support Ltd

RECORDS RETENTION POLICY

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The purpose of this policy is to ensure that records and documents held by Cumbria Family Support Ltd (CFS) are kept for as long as necessary and in accordance with legislation and are destroyed in a planned and controlled way.

The retention schedule below sets out the length of time for which each type of record should be kept. The schedule groups records together by function. These retention periods are based on legislative requirements and good practice.

Where records are archived electronically the same retention periods apply as for paper records.

Before they are archived, all files should have a destruction date clearly marked on the front cover. All files should be destroyed by shredding when the retention period has expired.

Children and Families Records

Record	Retention period	Statutory authority if appropriate
Early Help Records		
Referral, EHA and Plan	6 years	
Children in Need		
Contact and Referral only	5 years from closure	
Referral and Initial Assessment	5 years from closure	
Contact, referral and core assessment including service provision	10 years from closure	
Child Protection		
Contact, referral and Initial Assessment	5 years from closure	
Case Conference – not registered	35 years from closure	
Case conference – registered	75 years from 18 th birthday	
Section 47 enquiries and investigations	35 years from closure	

HR records

Record	Retention period	Statutory authority if appropriate
Personnel files – staff	6 years after an employee leaves CFS	
Personnel files –volunteers	6 years after volunteer ceases to volunteer with CFS	
Statutory sick pay records	3 years after the end of the tax year to which they relate	The Statutory Sick Pay (General) Regulations 1982 (SI 1982.1984) as amended
Statutory Maternity Pay records, calculations, certificates (MatB1s) or other medical evidence calculations, certificates, self-certificates	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
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
Records relating to working time	2 years from date on which they were made	The Working Time Regulations 1998
Application forms and interview notes (for unsuccessful candidates)	12 months after interview date	
Parental leave	5 years from birth/adoption of the child or 18 years if the child receives a disability allowance	
Redundancy details,	6 years from the date of redundancy	

Finance Records

Record	Retention period	Statutory authority if appropriate
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
Income		
Bank paying in records	6 years from the end of the financial year in which the transaction made	Companies Act/Charities Act/HMRC
Bank reconciliations	6 years from the end of the financial year in which the transaction made	Companies Act/Charities Act/HMRC
Bank statements	6 years from the end of the financial year in which the transaction made	Companies Act/Charities Act/HMRC
Correspondence re donations	6 years from the end of the financial year in which the transaction made	Companies Act/Charities Act/HMRC
Receipts cash book	6 years from the end of the financial year in which the transaction made	Companies Act/Charities Act/HMRC
Remittance advices	6 years from the end of the financial year in which the transaction made	Companies Act/Charities Act/HMR Companies Act/Charities Act/HMRC
Sales Invoices	6 years from the end of the financial year in which the transaction made	Companies Act/Charities Act/HMRC
Sales ledger	6 years from the end of the financial year in which the transaction made	Companies Act/Charities Act/HMRC
Gift Aid declarations	Six years after last payment made	Data Protection Act
Legacies	Six years after estate wound up	Data Protection Act

Expense		
Invoice - capital item	10 Years	Companies Act/Charities Act/HMRC
Invoice - revenue	Six years from the end of the financial year in which the transaction made	Companies Act/Charities Act/HMRC
Payments record	Six years from the end of the financial year in which the transaction made	Companies Act/Charities Act/HMRC
Purchase invoices	Six years from the end of the financial year in which the transaction made	Companies Act/Charities Act/HMRC
Purchase ledger	Six years from the end of the financial year in which the transaction made	Companies Act/Charities Act/HMRC
Supplier documentation	Six years from the end of the financial year in which the transaction made	Companies Act/Charities Act/HMRC
Petty cash records	Six years from the end of the financial year in which the transaction made	Companies Act/Charities Act/HMRC
Payroll		
Income tax records re employees leaving	Six years plus current year	Taxes Management Act
Notice to employer of tax code (P6)	Six years plus current year	Taxes Management Act
Annual returns (P35 / 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
Records of pension deductions	Six years plus current year	Taxes Management Act
Payroll and payroll control account	Six years plus current year	Companies Act/Charities Act/Taxes Management Act

Other documents		
Fixed Assets Register	Permanent	Companies Act/Charities Act
Investments Ledger & Certificates	Permanent	Companies Act/Charities Act
Annual accounts and annual review	Permanent	Data Protection Act
Board of Trustee minutes and attendance books	permanently	
Accident books, accident records , accident reporting	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. Special rules apply concerning incidents involving hazardous substances.