This template has been provided the Scottish Council for Voluntary Organisations (SCVO).

Use of this model policy is entirely at your own risk. The policy should be adapted to suit your own organisational needs, and you should ensure if meets your own specific requirements. You should also check this policy is compliant with the law and your organisation’s governing document. No liability rests with SCVO.

For more information see our information on [using SCVO templates](https://scvo.scot/support/using-scvo-templates).

**Record Retention Policy for [INSERT ORGANISATION NAME]**

The draft policy is appropriate to charities, voluntary organisations who are not a charity would not include references to the Trustee Duties contained in the [Charities and Trustee Investment (Scotland) Act 2005](http://www.legislation.gov.uk/asp/2005/10/contents) (the 2005 Act) but should retain references to the Data Protection Act. The named post holders in the policy should be amended to reflect those of the organisation.

**Introduction**

The purpose of this policy is to ensure that records and documents of [INSERT ORGANISATION NAME] are retained in a secure environment, are accessible to those who need them and are securely disposed of when they are no longer required for legal, business or historical reason.

The policy applies to all trustees, employees and volunteers of [INSERT ORGANISATION NAME].

The length of retention for each type of record will be determined by *[INSERT ORGANISATION NAME]* Trustees. Their decision will be based on several factors, including legal requirements, best practice, storage costs and historical significance.

**Scope**

The policy applies to records received and created by [INSERT ORGANISATION NAME] including electronic documents, email, internet, databases, videos and hard copy.

**Data Protection**

The policy will ensure that [INSERT ORGANISATION NAME] complies with data protection legislation. This requires that [INSERT ORGANISATION NAME] does not retain personal data for longer than is necessary.

The principles of the data protection legislation require that [INSERT ORGANISATION NAME] must only keep data when there is a valid reason for doing so and the Trustees will ensure that the records kept meet at least one of the 6 valid reasons detailed in the legislation. Records will be held securely and will be kept only whilst there is a business or legal need for them. Records will be easily retrievable and will allow a natural person access to the information held by [INSERT ORGANISATION NAME] with respect to their information should they request it.

[INSERT ORGANISATION NAME]will ensure that data is secure when it is on any premises occupied by [INSERT ORGANISATION NAME*.* A record of the storage location will be maintained for all records.

All records created by or on behalf of [INSERT ORGANISATION NAME] remain the property of [INSERT ORGANISATION NAME]. Records, both hard copy and electronic will be securely disposed of or released in accordance with legislation and [INSERT ORGANISATION NAME]’s business needs.

[INSERT ORGANISATION NAME] will maintain retention schedules tracking the retention and disposal of records. The data owner is responsible for the storage and retrieval of records and will determine what will be kept and where and how the records will be kept.

**Review and Audit**

Records will be reviewed by the data owner against the Record Retention Schedule on an annual basis. Where there is no longer a legal, business or historical requirement to retain the record a Disposal Request form will be completed and passed to the [INSERT NAME OF RESPONSIBLE POST, THIS COULD BE THE CHAIR, HEAD OF APPROPRIATE COMMITTEE, CEO OR DIRECTOR].

The Disposal Request form will detail the method of disposal of the records. Where hard copy records are shredded, this will be to at least DIN 5 size. Electronic records must be securely destroyed, and all backups and copies must be included in the destruction of the records.

The Disposal Request form will include details of the records being disposed of, format of the data, either electronic or hard copy, proposed disposal method, proposed disposal date and brief explanation as to why the record is no longer being retained. When the Disposal Request is approved the form will be signed by the approving officer and the date of disposal will be added by the Data Owner. A copy of all Disposal Request forms will be held by [INSERT NAME OF RESPONSIBLE POST, THIS COULD BE THE CHAIR, HEAD OF APPROPRIATE COMMITTEE, CEO OR DIRECTOR].

**Pandemic process**

During a pandemic or other emergency period if [INSERT ORGANISATION NAME] cannot adhere to the record retention policy with respect to storage and disposal of records alternate arrangements will be made to ensure the secure storage of the charity’s records. When it is possible to do so the approved record retention and disposal process will resume.

Examples of records included in the Record Retention Policy are given below. These will be dependent upon the activities of the charity. The policy should include records relating to governance, financial, personnel, health and safety, gift aid, property, grants, insurance and other activities relevant to its charitable purposes.

|  |  |  |  |
| --- | --- | --- | --- |
| **Legislation** | **Examples of records** | **Retention period** | **\*Data owner** |
| Charities Act 2005 & Companies Act | Minutes of Trustee meetings and decisions made as resolutions in writing. Minutes of General meetings and members resolutions passed other than at a General Meeting | Minimum period is 10 years however the charity policy is to permanently retain these records | Charity CEO /Secretary |
| Charities Act 2005 & Companies Act | Annual accounts and Annual review | Permanently | Charity CEO /Secretary |
| Charities Act 2005 & Companies Act | Purchase Invoices, Records of monies received and paid | 6 years after the end of the current period | Financial Controller |
| HMRC | Employee details | 6 years after the end of the current period | Financial Controller |
| Taxes Management Act | Income Tax Records, P45 and P60 | 6 years after the end of the current period | Payroll Manager |
| Equality Act 2010  Limitations Act | Application forms and interview notes for unsuccessful candidates | Six months to a year | Head Human Resources |
| RIDDOR Regulations | Accident books, records/reports | Legal requirement 3 years after last entry or end of investigation if later. Charity will retain for at least 6 years | Head Human Resources |

\**Data Owner – Where charities do not have an appropriate staff member the Chair of the Board or the Chair of the appropriate committee will be the Data owner*.

The Record Retention Policy was approved by the Board of Trustees of [INSERT ORGANISATION NAME] on [INSERT DATE] and will be reviewed either on [INSERT DATE] or an earlier date if a change to legislation or practice with respect to the retention and disposal of records is brought to the attention of the Board.

**Appendix (i) – Examples of items on a Records Retention Schedule**

The schedule contains the following:

1. Name of the area creating or holding the records concerned, i.e. finance, personnel, health and safety, governance, services.
2. The version number of the schedule (numeric).
3. Reference numbers where these are applicable of the records.
4. Description of the records, e.g., Payroll, Purchase ledger, Sales ledger, Bank statements, gift aid, grants, leases, assets, trustee appointments, trustee expenses, service delivery, volunteer information, fundraising.
5. Legislation, if applicable relevant to retention period.
6. Disposal decision – either destroy, reconsider at a specified date, or transfer to permanent archives.
7. Timing of disposal e.g., minimum period where instant access is available or if necessary, off site storage until disposal.
8. Event that triggers disposal.
9. Responsible individual for triggering disposal process.
10. Date on which schedule agreed and signed.

**References**

OSCR Trustee Duties - <https://www.oscr.org.uk/managing-a-charity/trustee-duties/>

NCVO Know How <https://knowhow.ncvo.org.uk/organisation/operations/legal/records>

Buzzacott <https://www.buzzacott.co.uk/insights/retention-of-accounting-records-and-other-corporate-records>

UK GDPR and Data protection <https://beta.ncvo.org.uk/help-and-guidance/digital-technology/data-protection-and-cybersecurity/gdpr-data-protection-law-brexit-and-how-keep-top-your-responsibilities/>

Document version control

|  |  |  |  |
| --- | --- | --- | --- |
| **Version number** | **Change or update** | **Author or owner** | **Date** |
| 1.0 | First version |  |  |
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