



Responsible Trustee	Date policy produced	Name of Policy Writer	Frequency of Review	Date reviewed on / by whom	
Church Secretary	28/11/2015 5/11/2018 5/10/2023	Tony Wilkes	Every 3 years	Tony Wilkes	1/11/2023

## Document Storage Policy

### Introduction

This policy is designed to provide guidance for the retention and/or storage of documents related to the running of Cambray Baptist Church (CBC). The document relates to both storage of paper and electronic records.

### General

In order to produce this document, a large number of resources have been examined in an effort to produce as concise a document as possible.

Two main factors govern which records are to be retained and for how long:

- Church Constitution
- Legal

Essentially, legal requirements will always override Church Constitution requirements when there is an apparent conflict.

### Church Constitution

See Cambray Baptist Church Constitution.pdf to read the whole constitution.

The relevant item in the constitution regarding documentation regarding Church Meeting Minutes can be found in **Church Constitution Clause 27 Sub-clause 6** which reads:

*“The Minutes made under this clause shall be written or printed and filed in a book or binder set aside for this purpose using materials of sufficient quality to ensure that they survive for many years and shall be kept in a safe place.”*

### Legal

There are many laws which govern the retention of records the main ones being:

- HMRC
- Charities Act 2011
- Charitable Incorporated Organisations (General) Regulations 2012.
- Data Protection Act 2018
- Taxes Management Act 1970
- Pensions Act 1995
- The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 1995

- Discrimination Acts 1975 and 1986
- Race Relations Act 1976
- The Statutory Maternity Pay (General) Regulations 1986
- Statutory Sick Pay (General) Regulations 1982
- Limitations Act 1980
- Employers' Liability (Compulsory Insurance) Regulations 1998

## General Document Retention Guidelines

The actual period records are kept will depend on a number of factors including:

- Legal and related requirements
- Costs
- The CBC's own need to access the document
- Historical value.

Each type of document needs to be assessed separately. In the case of many types of document, it will be sufficient to keep them only for the period required by statute; others will be essential reference material in future years and CBC might, therefore, decide to keep them longer than the period required by law.

In the tables that follow the suggested retention period for each type of document and a brief explanation of the retention period is given. It is possible that some of the types don't currently apply to CBC but they have been included for the sake of completeness.

### Purchase invoices and supplier documentation

Document	Retention Period	Reason for Retention Period
Payments cash book or record of payments made	Six years from the end of the financial year in which the transaction was made	Charities Act
Purchase ledger		
Invoice - revenue		Charities Act and HMRC
Petty cash records		
Invoice - capital item	Ten years	Charities Act and HMRC
Successful quotations for capital expenditure	Permanently	Commercial considerations

### Income/ Monies received

Document	Retention Period	Reason for Retention Period
Bank paying in counterfoils	Six years from the end of the financial year in which the transaction was made.	Charities Act
Bank statements		
Remittance advices		
Correspondence re donations		
Bank reconciliations		

Receipts cash book	Ten years	Charities Act and HMRC
Sales ledger		
Deeds of covenant/ Gift Aid declarations	Six years after the last payment made. Twelve years if payments outstanding or dispute regarding the deed	Data Protection Act 1998
Legacies	Six years after the estate has been wound up	

## Payroll documentation

Document	Retention Period	Reason for Retention Period
Income tax records re employees leaving i.e. P45	Six years plus current year	Taxes Management Act 1970
Notice to employer of tax code (P6)		
Annual return of employees and directors expenses and benefits (P11D)		
Certificate of pay and tax deducted (P60)		
Notice of tax code change		
Annual return of taxable pay and tax deducted		
Records of pension deductions		Pensions Act 1995
Clock cards	Two years after audit	Audit
Payroll and payroll control account	Six years plus current year	Charities Act and Taxes Management Act 1970

## Employee/personnel records

Document	Retention Period	Reason for Retention Period
Accident 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		
Staff personnel charts	Six years after employment ceases	Limitation Act 1980
Wages and salary records	Six years plus the current year	Taxes Management Act 1970
Expense accounts/records		
Overtime records/authorisation		
Redundancy details, calculations of payments, refunds, notifications to the Secretary of State	Six years after employment has ceased	Data Protection Act 1998

Document	Retention Period	Reason for Retention Period
Life Assurance expression of wish forms	Six years after employment has ceased or death	
Applications for jobs- where the candidate is unsuccessful	Six months after notifying the unsuccessful candidate	Discrimination Acts 1975 and 1986 and Race Relations Act 1976 recommend six months. One year limitation for defamation actions under Limitations Act
Statutory Maternity Pay records calculations or other medical evidence	Three years after the end of the tax year in which maternity period ends	The Statutory Maternity Pay (General) Regulations 1986
Sickness records	Three years after the end of each tax year for Statutory Sick Pay purposes	Statutory Sick Pay (General) Regulations 1982

### Buildings, plant and engineering

Document	Retention Period	Reason for Retention Period
Deeds of title	Permanently or until property is disposed of. <b>Note:</b> Copy of title deeds should be kept for six years after disposal.	Data Protection Act 1998
Leases	Fifteen years after expiry	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	Data Protection Act 1998
Asbestos Register and Asbestos Disposal Certificate	Permanently. Property holders require to examine the premises for asbestos or possible asbestos materials, record the location of 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	
Records of major refurbishments, warranties, planning consents, design documents, final health and safety files	Thirteen years for actions against contractors etc.	Data Protection Act 1998

### Pension records

Document	Retention Period	Reason for Retention Period
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Document	Retention Period	Reason for Retention Period
Details re current pensioners	Ten years after benefit ceases	Commercial
Pensions scheme - next of kin/expression of wish forms	Six years after date of death	Data Protection Act 1998
All trust deeds and rules	Permanently	Companies Act, Commercial, Pensions Act 1995
Trustees' minute book		
Annual accounts		
Investment and insurance policy records		
Actuarial reports		
Contribution		

### Insurance documents

Document	Retention Period	Reason for Retention Period
Policies	Three years after lapse	Data Protection Act 1998
Claims correspondence	Three years after settlement	
Accident reports and relevant correspondence		
Employers' Liability insurance certificate	Forty years	Employers' Liability (Compulsory Insurance) Regulations 1998

### Other documents

Document	Retention Period	Reason for Retention Period
Trustee/director/governor minutes or meetings and decisions	Permanently	Data Protection Act 1998
Annual accounts and annual review		
Major agreements of historical significance		
Investment certificates		Companies Act, Charities Act, Commercial
Investment ledger		
Fixed assets register		
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.
Contract with customers, suppliers or agents, licensing agreements, rental/hire purchase agreements,	Six years after expiry or termination of the contract. If the contract is executed as a deed, the limitation	Limitations Act 1980. <b>Note:</b> Six years is generally the time limit within which proceedings founded on

Document	Retention Period	Reason for Retention Period
indemnities and guarantees and other agreements or contracts	period is twelve years	contract may be brought. Actions for latent damages may be brought up to fifteen years after the damage occurs

## Paper document retention

Each type of data used by CBC should be identified and classified. Once this has been completed and during periodic reviews, it is necessary to define the retention and disposal policy.

All CBC records should be assessed for the statutory and legal requirements, church and accountability requirements and the risks associated with keeping or disposing of the data records.

A records management system or schedule of data retention criteria can be used to document the data records, the requirements and the security controls needed for their identification, storage, protection, retrieval, retention and disposal.

There are a large number of statutes, case law and regulations defining the period some data must be kept for before it is destroyed, some of which are outlined in the tables above.

The exact minimum retention period varies with the specific data type, and the starting date is often context related e.g. period from an event like an accident, date of employment, retirement etc.