

Appendix 1: Data Retention Table

Document	Statutory Retention Period	Statutory Retention Source	Recommended Retention Period	Comments
Governance Documents				
Constitution, Aims and Objectives	N/A	N/A	Permanently	Evidence of being appropriately set up
Steering group members documents eg formal letters, bank details etc	N/A	N/A	6 years after membership ceases though some details should be destroyed when membership ceases e.g. bank details	GDPR 5 th principle
WCT members	N/A	N/A	6 years after membership ceases	
Young people and vulnerable adults				
Meetings (incl AGMs)				
Notices of meetings	N/A	N/A	6 years	In case of challenge to validity of meeting or resolutions
Minutes and resolutions of Steering group	N/A	N/A	Permanently	Based on Charity Commission requirement CC48
Insurances				
Current and former policies	N/A	N/A	Permanently	Limitation can start from knowledge of potential claim and not necessarily the cause of the claim.
Annual Insurance schedule	N/A	N/A	6 years	Best practice.
Claims and related correspondence	N/A	N/A	3 years after settlement	NCVO recommends 3years after settlement
Indemnities and guarantees	N/A	N/A	6 years after expiry	Limitation for legal proceedings. 12 years if related to land.
Employer's liability insurance certificate	N/A	N/A	40 Years	2008 regs removed requirement to retain for

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				40 years but need to be mindful of 'long tail' claims etc.
Finance, Accounting & Tax Records				
Accounting records	N/A	N/A	6 years	Based on Charity Commissioner requirements.
Balance sheets and supporting documents	N/A	N/A	6 to 10 years	Best practice. To relate to accounting records.
Loan account control reports	N/A	N/A	6 years	Best Practice
Signed copy of report and accounts	N/A	N/A	Permanently	Best Practice
Budgets and internal financial reports	N/A	N/A	2 years	Best Practice
Orders and delivery notes	6 years	Value Added Tax Act 1994	6 years	Required for VAT registered bodies.
Copy invoices	6 years	Value Added Tax Act 1994	6 years	Required for VAT registered bodies.
Credit and debit notes	6 years	Value Added Tax Act 1994	6 years	Required for VAT registered bodies.
Cash records	6 years	Value Added Tax Act 1994	6 years	Required for VAT registered bodies.
Journal transfer documents	6 years	Value Added Tax Act 1994	6 years	Required for VAT registered bodies.
Creditors, debtors & cash income control accounts	6 years	Value Added Tax Act 1994	6 years	Required for VAT registered bodies.
Expense claims	N/A	N/A	6 years after audit	Best practice.
Other Banking Records (Including Giro)				
Cheques	N/A	N/A	6 years	Limitation for legal proceedings.
Paying in counterfoils	N/A	N/A	6 years	Limitation for legal proceedings.
Bank statements and	3 years from the end	Companies Act 2006	6 years	Limitation for legal

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reconciliations	of the financial year the transactions were made			proceedings.
Instructions to bank	N/A	N/A	6 years	Limitation for legal proceedings.
Contracts and Agreements				
Contracts for the supply of goods or services, including professional services	N/A	N/A	6 years after completion	Limitation for legal proceedings.
Documentation relating to small one-off purchases of goods and services, where there is no continuing maintenance or similar requirement	N/A	N/A	3 years	Best practice.
Loan agreements	N/A	N/A	12 years after last payment	Best Practice
Licensing agreements	N/A	N/A	6 years after expiry	Limitation for legal proceedings.
Rental and hire purchase agreements	N/A	N/A	6 years after expiry	Limitation for legal proceedings.
Indemnities and guarantees	N/A	N/A	6 years after expiry	Limitation for legal proceedings.
Grant applications/documents				
Successful grant application documents and reports	N/A	N/A	12 years after final required formalities have been completed/approved.	Timescale for formality completion to be in line with the grant giving bodies requirements.
Unsuccessful grant applications	N/A	N/A	6 years after notification	
Details of contracted consultants (Personnel Procedures):				
References	N/A	N/A	6 years	Best Practice

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Applications/CVs, short lists, interview notes	N/A	N/A	6 years	Due to the way WCT operates in relation to artists etc.
DBS clearance documentation	Date of clearance + up to a maximum of six months		Date of clearance + up to a maximum of six months	DBS check code of practice (Home office)
Health and Safety				
Health and Safety assessments	N/A	N/A	permanently	Due to site specific nature of WCT projects, we need to be able to review previous assessments and use aspects as needed
Accident records, reports	3 years after date of settlement	Reporting of Injuries, Diseases & Dangerous Occurrences Regulations 1985	6 years after date of occurrence	Limitation for legal proceedings. GDPR
Technical and research				
Technical and research	N/A	N/A	N/A	NCVO recommends 12-15 years after requirements have ended for both Records & reports and drawings & other data

Note – while WCT is not a registered charity we seek to operate under charitable principles, appropriate to our activities

RETENTION SOURCES – retention periods have been assessed by these statutory instruments

CA - Companies Act 2006

Ch A - Children's Act 1989

DPA - Data Protection Act 2018 incorporating the GDPR 2018

LA /Limitations for legal proceedings – Limitations Act 1980

RIDDOR - Reporting of Injuries, Diseases & Dangerous Occurrences Regulations 1985

Value Added Tax Act 1994

The ICSA Guide to document retention, 2nd edition, Andrew C Hamer, ICSA publishing.