



Retention of Records Procedures

Document	To be kept for?	Statutory Authority
General financial records (to include: invoices, bills, voucher scheme payments, funding income & expenditures, petty cash information, bank statements, cheque book & paying in book stubs)	3 years (refer to HMRC for latest guidance)	Section 221 of the Companies Act 1985 as modified by the Companies Acts 1989 and 2006
Accounting records	Minimum of 3 years (for private companies), 6 years is best practice	Section 221 of the Companies Act 1985 as modified by the Companies Acts 1989 and 2006
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)
Inland Revenue approvals	Permanently	
Child Registration Forms (includes name, home address and date of birth of the child and the name, home address and telephone number of their parent)	5 years after completion	Limitation Act 1980
Daily registers	5 years plus current academic year	Limitation Act 1980
Administration of medicine records (forms for any medicinal product administered to any child on the premises, including date and circumstances of administration, by whom it was administered, including medicinal products which the child is permitted to administer themselves, together with a record of	5 years after completion	Limitation Act 1980



parental consent.)		
Incident Forms	Incident forms relating to individual children should be retained for 3 years after the children have left the provision.	Limitation Act 1980
Accident records and insurance information	If there has been a serious accident all records and information about this should be kept for 40 years.	The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 1995 (RIDDOR) (SI 1995/3163) as amended
Employment records (e.g. personnel files and training records) including disciplinary records and working time records	6 years after employment ceases	
Wage/salary records (to include wage records, pension contributions, tax and National Insurance payments, P35s, timesheets, overtime, bonuses, and expenses)	6 years	Taxes Management Act 1970
Records relating to working time	2 years from date on which they were made	The Working Time Regulations 1998 (SI 1998/1833)
Statutory Maternity Pay records, calculations, certificates (Mat B1s) or other medical evidence	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
Statutory Sick Pay records, calculations, certificates, self-certificates	3 years after the end of the tax year to which they relate	The Statutory Sick Pay (General) Regulations 1982 (SI 1982/894) as amended
Application forms and interview notes (for unsuccessful candidates)	6 months	



Complaints Log/Record	3 years	
Policies and Procedures	No legal requirement (unless relating to a complaint or accident), 3 years is sensible	
Fire safety/Gas & Electrical appliance testing records etc.	No legal requirement (unless relating to a complaint or accident), 3 years is sensible	
Management Committee meeting minutes	Permanently	

Storage

In line with our Confidentiality Policy, all records are kept in the office in the Caretaker's House, this room has restricted access. Lockable filing cabinets are also used for confidential or sensitive documents.

Review

These procedures will be reviewed annually by staff and Management Committee and will be updated according to statutory regulations, legislation and advice from relevant bodies.