



RECORD RETENTION POLICY

REVIEWED: November 2024

NEXT REVIEW: November 2025

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1. INTROUCTION

NE Youth recognises that it has a duty as an employer and business to collect and retain key information relating to its operations and governance.

Some of this information is required to be kept for statutorily specified periods which are presented in the table below.

Other information does not have statutorily required retention periods, however, the organisation has taken the decision to specify periods for this information in order to comply with data protection and good practice guidelines.

2. STATUTORY RETENTION PERIODS

Record	Statutory retention period	Statutory authority
Accident books, accident records/reports	3 years from the date of the last entry (or, if the accident involves a child/ young adult, then until that person reaches the age of 21).	The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 1995 (RIDDOR) (SI 1995/3163) as amended, and Limitation Act 1980. Special rules apply concerning incidents involving hazardous substances (see below).
Accounting records	6 years	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 HMRC	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)
Medical records as specified by the Control of Substances Hazardous to Health Regulations (COSHH)	40 years from the date of the last entry	The Control of Substances Hazardous to Health Regulations 1999 and 2002 (COSHH) (SIs 1999/437 and 2002/2677)
Records of tests and examinations of control systems and protective equipment under the Control of Substances Hazardous to	5 years from the date on which the tests were carried out	The Control of Substances Hazardous to Health Regulations 1999 and 2002 (COSHH) (SIs 1999/437 and 2002/2677)

Health Regulations (COSHH)		
Records relating to children and young adults	Until the child/young adult reaches the age of 25	Limitation Act 1980
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
Wage/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 (SI 1998/1833)

3. NON-STATUTORY RETENTION PERIODS

Record	Retention period
Registration Forms	A maximum of 6 years from sign up
Consent Forms	One month from the date of the activity
Registers	One month from the end of the financial year from which the registers were collected
Newsletter sign up information	Until the individual unsubscribes or NE Youth ceases production
Scholefield Trust Application Forms	6 months from the applied to funding round meeting
Membership Forms	6 months from the end of the affiliation year
Application forms and interview notes (for unsuccessful candidates)	One year after the recruitment process ends
Money purchase details	6 years after transfer or value taken

Personnel files and training records (including disciplinary records and working time records)	24 months after employment ceases
Redundancy details, calculations of payments, refunds, notification to the Secretary of State	12 months from the date of redundancy
Trust deeds and rules	Permanently
Trustees' minutes	Permanently
The Regulatory Reform (Fire Safety) Order 2005	Fire risk assessment and Fire precautions arrangements to be kept on file for continuous review
The Management of Health and Safety at Work Regulations 1999	Risk assessments – 1 month from the end of an activity

4. REVIEW

NE Youth recognises that retention of records is an extremely complex and constantly changing area. The organisation will therefore continue to follow good practice guidelines by regularly reviewing this document in line with changes to both the organisation and statutory requirements.

The next planned review date is specified on the front page of this document.