

Appendix 1

Illustrative Data Retention Schedule

This Schedule is provided as a guide to common types of documents but is not exhaustive.

NOTE: There may be an historic interest in the Presbytery's records. Presbytery minutes and reports are archived after 50 years. If you think that archiving other records is preferable to destruction, you should be in touch with the Department of the General Assembly, which will organise archiving where appropriate.

Avoid retaining information if there is no reason for doing so. Consult with the Law Department if you are unsure.

RECORD	RETENTION PERIOD
Minutes of meetings	6 years
Presbytery meeting minutes	50 years
Presbytery Reports to meetings	50 years
Pre-employment enquiries/applications/notes/letters/references	6 months after completion of recruitment (unless data to be retained for a future similar opportunity, in which case 1 year)
Safeguarding Service confirmation of advice, emails, letters	100 years

Confidentiality Agreements	100 years
Covenants of Responsibility (managing those who pose a risk)	100 years
Safeguarding Service Risk Assessments	100 years
Complaints concerning people	100 years
Congregational Register	100 years
Safeguarding Audit for Congregations and Presbyteries	100 years
Transfer Forms	100 years
Employee records including: contracts, time records etc	Duration of employment + 6 years
Volunteer records	Duration of placement + 6 years
Databases for mailing lists/distribution	Reviewed annually, delete out of date information
Miscellaneous contact information	Delete once there is no longer a requirement to hold such information
Arranged accommodation/placements (e.g. overseas visitors)	3 years following end of event/placement
Documents relating to litigation or potential litigation	Until matter is concluded plus 6 years
Hazardous material exposures	30 years
Injury and Illness Incident Reports (RIDDOR)	5 years

Pension plans and retirement records	Permanent
Salary schedules; ranges for each job description	2 years
Payroll Records	Minimum, 6 years. No maximum
Contracts	6 years following expiration
Construction documents	Permanent
Fixed Asset Records	Permanent
Application for charitable and/or tax-exempt status	Permanent
Sales and purchase records	5 years
Resolutions	Permanent
Audit and review workpapers	5 years from the end of the period in which the audit or review was concluded
OSCR filings	5 years from date of filing
Records of financial donations	6 years
Accounts Payable and Receivables ledgers and schedules	6 years
Annual audit reports and financial statements	Permanent
Annual plans and budgets	2 years

Bank statements, cancelled cheques, deposit slips	Minimum of 6 years
Business expense records	6 years
Cash receipts	3 years
Cheque registers	Permanent
Electronic fund transfer documents	6 years
Employee expense reports	6 years
General ledgers	Permanent
Journal entries	6 years
Invoices	6 years
Petty cash vouchers	3 years
Tax records	Minimum 6 years
Filings of fees paid to professionals	6 years
Environmental studies	Permanent
Insurance claims/ applications	Permanent
Insurance disbursements and denials	Permanent

Insurance contracts and policies (Directors and Officers, General Liability, Property, Workers' Compensation)

Permanent

Leases

6 years after expiration

Real estate documents (including loan and mortgage contracts, title deeds)

Permanent

Warranties

Duration of warranty + 6 years

Records relating to potential, or actual, legal proceedings

Conclusion of any tribunal or litigation proceedings + 6 years