

# RECORD RETENTION & ERASURE POLICY

UFA  
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## **1. Purpose**

The Organisation needs to ensure that we:

- a. retain and store records in order to:
  - I. comply with any regulatory requirements, audit requirements or contractual obligations,
  - II. defend or provide evidence in any pending or actual dispute, litigation or complaint; or
  - III. provide information and answer queries or complaints from regulators and customers; and
- b. discard records that are no longer needed at an appropriate time in accordance with our legal obligations.

The retention periods have been reviewed as part of a wider review of data security following the introduction of General Data Protection Regulations (GDPR) and with immediate effect the rules contained in this Policy should be applied to the firm's records.

## **2. Definition of Records**

Records for the purposes of this Policy shall mean information created, received, and maintained as evidence and information by an organisation or person, in pursuance of legal obligations or in the transaction of business.

## **3. Record Retention Periods**

The document list below is not exhaustive. Questions regarding the retention period for any specific document or class of documents not included in the below table should be addressed to your line manager.

Document List				
Area	Category	Document Type	Retention Period	Location
Accounts (Finance Manager)	Auditors	All documents that record the audit procedures, evidence obtained and conclusions reached. Reports & Opinions.	Seven years from the auditor's report.	K:\1. finance
	Corporation Tax	All receipts and expenses in the course of the trade, profession or business and associated records.  Records of all sales and purchases made in the course of any trade involving dealing in goods.  Accounts, books, deeds, contracts, vouchers, receipts, valuations, evidence of estimates, private use adjustments and own goods, work-in-progress and bad debts.	Seven years from end of accounting period, or until an enquiry has been completed, whichever is later.	
		Taxation return and records	7 years from end of financial year to which records relate.	
		Statutory Accounts	7 years	
		Value Added Tax (VAT)	Business and accounting records. VAT account and all VAT invoices.  Documents relating to acquisition of goods from, or transfer, dispatch or transportation of goods to EU members states.  All documents that show an increase or decrease in consideration.  Self-billing agreements.	
	Basic Books/ Records	General ledger, records to support accounts etc.	Seven years from end of accounting period.	
	Trading Records	Tax returns and assessments	Seven years	
		Audited Financial Statements		
		Invoices		
		Banking records and books of accounts		
Management Accounts and budgeting forecasts				
Client money-sufficient records to show and explain firm's transactions and commitments SLAs and NCS contracts				
Compliance (Finance Manager)	Senior Management Arrangements, Systems and Controls (SYSC) - corporate governance-arrangements made to satisfy apportionment and allocation requirements.	Seven years.	K:\1. finance	
	Compliance Monitoring	Seven years from the date of the report.		
	Internal Audit Reports			

Area	Category	Document Type	Retention Period	Location
<b>Health &amp; Safety (Paul Evans)</b>		Written statement of general health and safety policy.	Permanently.	K:\3. Admin\Staff Policies - new 2017
		Risk Assessments.	Until new assessment takes place to invalidate existing.	Individual programme folder
		Records of reportable injuries, diseases or dangerous occurrences and Accident Books.	Three years from the date of entry for each reportable incident.	Physical copy in office
<b>HR (HR Manager)</b>		Employee File and History Recruitment records.	Seven years from date of termination of employment.	K:\4. Human Resources; Sage HR; Filing cabinet; Salesforce
		Maternity, paternity, adoption and sickness records.	Three years after the end of each tax year.	
		Anonymised sickness records.	No longer than Seven years.	
		Line Managers' files on those that report to them.	Seven years from date of termination of employment.	
		DBS certificate	6 months or until the end of probation period (whichever is longer)	
<b>Payroll (Finance Manager)</b>		PAYE records.	Seven years after the end of the tax year to which they relate.	K:\1. finance
		Payroll Information	Seven years (from end of accounting period or until an enquiry has been completed, whichever is later if retained for tax purposes).	
		National Insurance Contributions	Seven years after the end of the tax year to which they relate, or for documents relating to information about the amounts of Class 1A and Class 1B contributions, three years after the end of the year in which a contribution became payable.	
		Redundancy records	Twelve years from date of redundancy.	
		Pension records relating to pension transfers or pension administration, pension opt-outs and free standing Additional Voluntary Contributions (FSAVC)	Indefinitely.	
<b>Insurance (Finance Manager)</b>		Public Liability, Product Liability and Employers Liability policies	Indefinitely.	K:\1. finance
		Group Health and Personal Accident and sickness policies	Twelve years after cessation of benefit.	
		Personal claims	Seven years after the date of claim.	
		Other policies	Until claims under the policy are barred.	

The following section relates specifically to Top Tutors, a subsidiary of the UFA, and complements the retention policy above.

Parents / Individual	Enquiry Stage	Family Information: Name, Address, Contact details.	1 month. Anonymise family if enquiry does not progress into booking	TASC	
	Booking Stage	Family Information & Pupils Information: Name, DOB, Year, School Name	1 year if no tutor was matched at all as unable to find a tutor and family has never had a tutor from us. Family & Pupil details will be anonymised.	TASC	
			7 years if a tutor was matched. Even if they had no or only 1 session. Details will be Anonymised.	TASC	When we purchased Top Tutors from previous owner we had just entered all families on TASC which he had from 30 years. These were entered in 2013. <b>So the decision is made that all families before we took over should be deleted/ anonymised from our system.</b>
	Reports	Various reports done on Families. Feedback calls, etc.	1 year. Delete information that identify an individual	K/Top Tutors	
Schools / Organisation	Enquiry Stage	School Information, Contact person's details, Requirement, Pupil Information & Prices	7 years.	K / Top Tutors/ School Work. Paper Copy in	Paper Copy could be scanned.

				school folder locked in drawer.	
	Booking Stage	School Information, Contact person's details, Requirement, Pupil Information & Prices	7 years. Details will be Anonymised.	TASC & Paper Copy in school folder locked in drawer.	Paper Copy could be scanned and uploaded on TASC
	Invoices & Credit Notes	School Details, Pupil's Name, Tutor's Name and Number of hours worked	7 years	K/Top Tutors/School Work. Paper Copy in school folder locked in drawer	Paper Copy should be shredded.
	School Tracking Spreadsheet	Tutors name, Student or school name, PO number and number of hours done and left	Until the allocated hours have ended	K/Top Tutors/School Work	
	Marketing Spreadsheet	School Name & Contact person's details	7 years	K/Top Tutors/School Work	
	Accounts Spreadsheet	Tutors name, School name, PO number and number of hours done, Invoice/credit note amount, Amount paid to tutors & profit made by us	2 years	K/Top Tutors/School Work	
Tutors	Application	Name, Contact details, Degree info, etc.	If rejected at application stage then can be shredded straight away. If shortlisted, 1 month or until telephone interview whichever is less.	Paper Copy kept in locked drawer and deleted from email	

	Interview Stage	6 months if rejected. Ongoing if successful until active on system. If tutor decides to not progress with application then 6 months from the date of that decision.	TASC	Paper Copy is shredded after telephone interview
	Registration Documents: Registration Form with all Personal details along with Identity proof, Proof of Address, DBS, CV, Degree Certificates.	If decides not to go forward with Registration process then 1 year after such decision was made.	TASC & Paper Copy in locked in drawer.	Paper Copy is shredded within a week of such decision.
Registered Tutors	Registration Documents & any Feedback or Complaints received by Clients	7 years after the tutor has been retired.	TASC	When we purchased Top Tutors from previous owner we had just entered all tutors on TASC which he had from 30 years. These were entered in 2013 hence we have no idea when they joined. <b>So the decision is made that all tutors who have not had any clients since March 2013 could be anonymised and documents deleted.</b>
Reports	Various reports done on Tutors. Feedback calls, etc.	1 year. Delete information that identify an individual	K/Top Tutors	