

## 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 Congregation's records. Kirk Session minutes 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 PNK Data Controller and/or Law Department if you are unsure.**

| RECORD   | RETENTION PERIOD  |
|--|---|
| Minutes of meetings  | 6 years   |
| Kirk Session meetings  | 50 years - permanent. After 50 years pass the minutes to the principal clerk's office, who then liaise with the National Records of Scotland for archiving. |
| 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   |
| Safeguarding - Confidentiality Agreements                      | 100 years   |

|   |   |
|---|---|
| Safeguarding - Covenants of Responsibility (managing those who pose a risk) | 100 years   |
| Safeguarding - Risk Assessments   | 100 years   |
| Safeguarding - Complaints concerning people                                 | 100 years   |
| Safeguarding - Audit for Congregations and Presbyteries                     | 100 years   |
| Congregational Roll   | 100 years   |
| Certificates of Transference/Lines  | 100 years   |
| Employee/appointments records including: contracts, time records etc        | Duration of employment + 7 years                                      |
| Volunteer records   | Duration of placement + 7 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| Databases for mailing lists/distribution                                    | Reviewed annually, delete out of date information                     |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 7 years                                |
| Hazardous material exposures  | 30 years  |
| Injury and Illness Incident Reports (RIDDOR)                                | 5 years   |
| Pension plans and retirement records  | Permanent   |

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|--|---|
| Salary schedules; ranges for each job description      | 2 years   |
| Payroll Records  | Minimum, 7 years. No maximum  |
| Contracts  | 7 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                         | 7 years   |
| Accounts Payable and Receivables ledgers and schedules | 7 years   |
| Annual audit reports and financial statements          | Permanent   |
| Annual plans and budgets                               | 2 years   |
| Bank statements, cancelled cheques, deposit slips      | Minimum of 7 years  |

|   |                          |
|---|--------------------------|
| Business expense records  | 7 years                  |
| Cash/cheque receipts  | 7 years                  |
| Electronic fund transfer documents  | 7 years                  |
| Employee expense reports  | 7 years                  |
| General ledgers   | Permanent                |
| Journal entries   | 7 years                  |
| Invoices  | 7 years                  |
| Petty cash vouchers   | 7 years                  |
| Tax records   | Minimum 7 years          |
| Filings of fees paid to professionals   | 7 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  | 7 years after expiration |

|   |  |
|---|--|
| Property/buildings documentation (including loan and mortgage contracts, title deeds) | Permanent  |
| Warranties  | Duration of warranty + 7 years                                 |
| Records relating to potential, or actual, legal proceedings                           | Conclusion of any tribunal or litigation proceedings + 7 years |

## Appendix 2

### General guidance for documents **NOT** included in the retention schedule.

On-going business use is subjective, but generally refers to documents still required for on-going projects, or documents that may still need to be referred to for on-going activities.

