



## **Document Retention Policy**

### **Introduction**

Information is one of JOS Structures Ltd.'s "the company" assets; in the course of carrying out its various functions, the company accumulates information from both individuals and external organisations. The company also generates a wide range of data, which is recorded in documents and records.

These documents and records are in several different formats, examples of which include, (but are not limited to) communications such as letters, emails, financial information including invoices, statements, payroll; legal documents such as contracts, statutory inspections, insurances; sensitive information including Health Surveillance reports and information relating to various types of applications, including, plans, drawings, photographs.

For the purposes of this Policy, the terms 'document' and 'records' include information in both hard copy and electronic form.

In certain circumstances it will be necessary to retain specific documents in order to fulfil statutory or regulatory requirements and also to meet operational needs. Document retention may also be useful to evidence events or agreements in the case of disputes.

Premature destruction of documents could result in inability to defend litigious claims, operational difficulties and failure to comply with the Freedom of Information Act 2000 and the Data Protection Act 2018.

Equally, the retention of all documents and records is impractical and appropriate disposal is encouraged. Disposal will assist the Company to maintain sufficient electronic and office storage space and will de-clutter office accommodation, resulting in a more desirable working environment. Lengthy or indefinite retention of personal information could result in the Company breaching the Data Protection Act 2018.

It is important for the above reasons that the Company has in place systems for the timely and secure disposal of documents and records that are no longer required for business purposes.

## **Aims and Objectives**

The key objective of this Policy is to provide the Company with a simple framework which will govern decisions on whether a document should be retained or disposed of. In the case of documents which are to be retained by the Company, the Policy includes guidance on the format in which they should be retained and appropriate retention periods.

Implementation of the Policy should save the Directors time when retrieving information, in particular by reducing the amount of information that may be held unnecessarily.

The Policy clarifies the different roles of Directors in relation to document retention and disposal in order that they understand their responsibilities, and who to refer to if they are unsure about any document and require clarification.

## **Scope**

This Document Retention Policy applies to all information held by the Company and its external service providers where they are processing information on the Company's behalf.

## **Policy Statement**

JOS Structures Limited will ensure that information is not kept longer than is necessary and will retain the minimum amount of information that it requires to carry out its statutory functions and the provision of services.

## **Retention and Disposal Policy**

Decisions relating to the retention and disposal of documentation should be taken in accordance with this Policy, in particular: -

- Relevant current information will be copied electronically.
- Historic hard copy documents where information has been copied and the remaining document holds irrelevant information will be shredded on site and disposed of via a recycling scheme.
- Appendix at the end of this document gives recommended and statutory minimum retention periods or specific types of documents and records

In circumstances where a retention period of a specific document has expired, a review should always be carried out prior to a decision being made to dispose of it. This review should not be particularly time consuming and should be straightforward. If the decision to dispose of a document is taken, then consideration should be given to the method of disposal to be used.

## **Roles and Responsibilities**

Directors will be responsible for determining (in accordance with this Policy) whether to retain or dispose of specific documents.

Directors may delegate the operational aspect of this function to one or more employees within the office.

Directors should seek legal advice if they are uncertain as to whether minimum retention periods are prescribed by law, or whether the retention of a document is necessary to protect the Companies position where a potential claim has been identified.

Directors should ensure that the Appendix is kept up to date.

## **Disposal**

Shredded documents should be made available for collection by use of the confidential waste bins and sacks in order that they can be destroyed. It is essential that any documents which are to be thrown away and contain confidential or personal data must be disposed of in this way, in order to avoid breaches of confidence or of the Data Protection Act 2018.

Disposal of documents other than those containing confidential or personal data may be disposed of by binning, recycling, deletion (in the case of electronic documents), and the transfer of documents to external bodies.

Records of disposal should be maintained, and should detail the document disposed of, the date and the person who authorised the document's disposal.

## **Disposal and Retention Considerations**

Each of the following questions and guidance underneath them should be considered prior to the disposal of any document.

1. Has the document been appraised?

- Check that the nature and contents of the document is suitable for disposal.

2. Is retention required to fulfil statutory obligations or other regulatory obligations?

- Specific legislation setting out mandatory retention periods for documentation held by local government is very limited, but includes the following: -

- Tax legislation – minimum retention periods for certain financial information are stipulated by the Value Added Tax Act 1994 and the Taxes Management Act 1970.
- Statutory registers – Various local government statutes require registers to be kept for a variety of functions.

3. Is retention required for evidence?

- Keep any documents which may be required for legal proceedings until the threat of proceedings has passed

4. Is retention required to meet the operational needs of the service?

- Consider whether the document in question may be useful for future reference, as a precedent or for performance management purposes

Appendix located on following page

Signed *J O'Sullivan*

Date 23<sup>rd</sup> August 2024

John O'Sullivan

Signed *A O'Sullivan*

Date 23<sup>rd</sup> August 2024

Anita O'Sullivan

## Appendix

### Document Retention Schedules

<b>Document</b>	<b>Retention Period</b>	<b>Start of Period</b>	<b>Legal Provision</b>
Accounts/Books/Statements Audit Reports/Profit and loss Accounts	3 years	Date records were started	Section 388 Companies Act 2006
Taxes: Books/receipts/records	6 years	Date records were made	Section 12B Tax Management Act 1970
Payroll: Wages, overtime, bonuses, expenses, maternity pay, PAYE	Min 6 years	Financial year payments were made	Reg 97 Income tax (PAYE) Regs 2003
Employment: Contracts, training records, pension schemes, H&S policies, Appraisals	Min 6 years	Document created	Sec 5 Limitation Act 1980
Identification documents	Max 6 years after employment ceases	Document created	Sec 5 Limitation Act 1980
Work Related examinations: Health surveillance for a none hazardous substance	Minimum 40 years	After last entry	Reg 10(5) COSHH 2002
Accident reports (ensuing from obligation on an employer to retain records of any reportable accident, reportable diagnosis, death or injury in connection with work)	Min 3 years	Date the report was made	Reg 12 RIDDOR 2013
A copy of the documents concerning the transfer of waste materials sent by the competent authority	Minimum 3 years	the date when the shipment starts	Regulation 35(6), waste (England and wales) Regulations 2011
Insurance policies	kept for as long as they are valid, and for a period sufficient to protect the company's	Start of policy	n/a

	legitimate interests		
Customers and suppliers records	these records should be kept for as long as they are relevant to the operations of the business	Onset of activity	n/a
Permits, licences, certificates	kept for as long as they are valid, and for a period sufficient to protect the company's legitimate interests	Onset of activity	n/a
Statutory Inspections-written schemes	5 years +	Onset of commissioning of equipment	n/a
Risk assessments	5 years	After superseded by next risk assessment or after activity ceases.	n/a
Equipment testing records	After conclusion of 2 further checks of that equipment i.e. you should always have records of the most recent test and of the one preceding it	See left	n/a