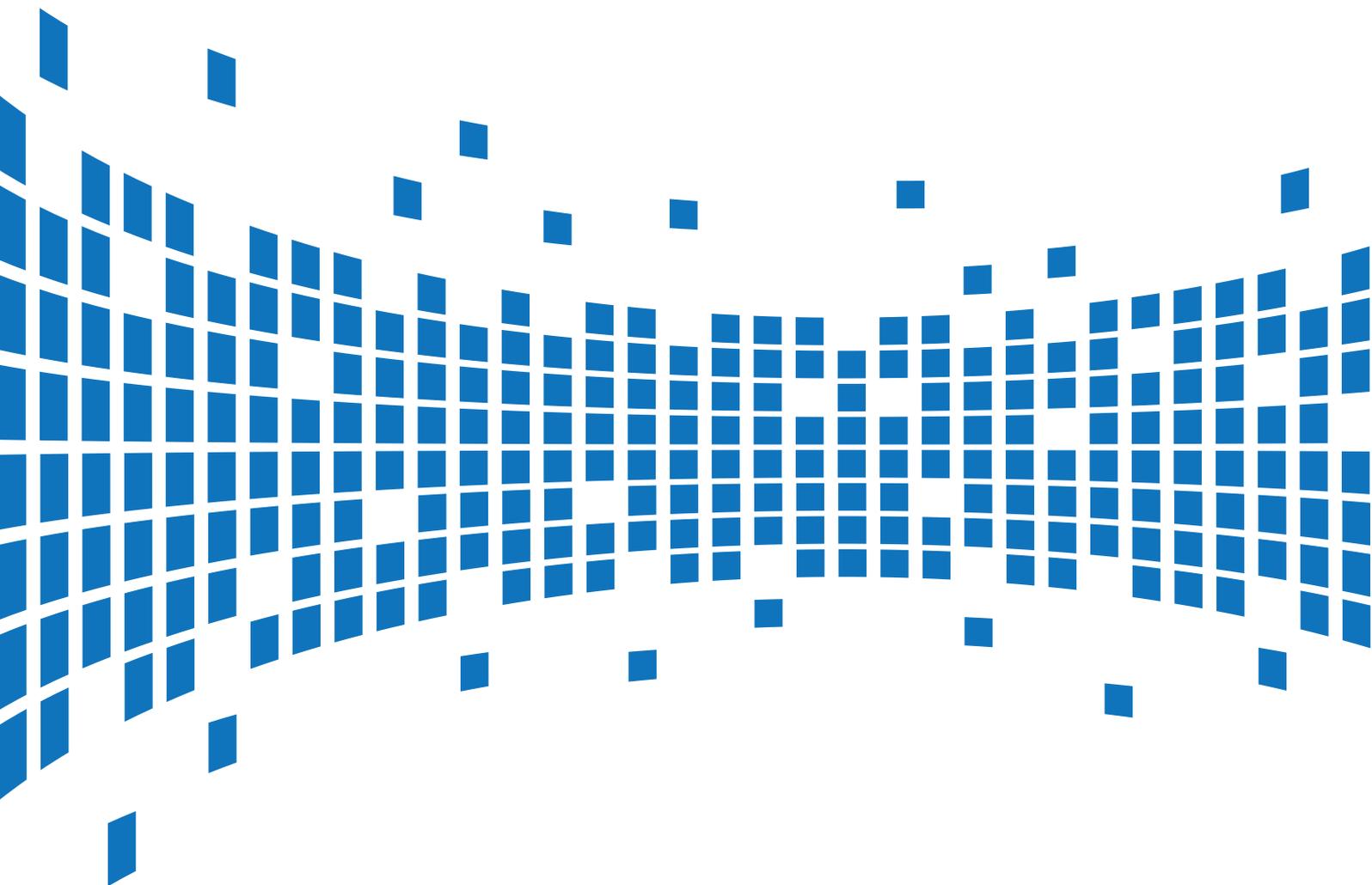


Charities SORP-making body

Retention and disposal schedule for SORP related data and records

February 2020



The Charities SORP-making body

The Charities SORP-making body is a non-statutory partnership between the Charity Commission for England and Wales (CCEW), the Charity Commission for Northern Ireland (CCNI) and the Office of the Scottish Charity Regulator (OSCR). The SORP-making body is approved by the Financial Reporting Council (FRC) to develop and publish a Statement of Recommended Practice (SORP). The FRC issues a statement on each SORP. The conduct and activities of the SORP-making body in complying with the FRC's Policy on Developing SORPs is overseen by the FRC.

The Charities SORP-making body is assisted by the Secretariat to the Charities SORP Committee. The Secretariat function is provided by the Chartered Institute of Public Finance and Accountancy (CIPFA) under contract.

You can find out further information about what we do on the [About us](#) page on our website www.charitySORP.org.

About this records retention statement

This statement sets out the SORP-making body's approach to storing, retaining, and disposing of personal and other data obtained or generated as part of the SORP development process. It also covers any records shared with or stored by the Secretariat or the Charities SORP-making body.

This statement provides information on how your personal data is stored, the reasons why we retain information and our periods of retention. It also sets out our arrangements for deleting information.

The requirement to retain records

The SORP-making body is approved by the Financial Reporting Council as a body competent to develop and publish a Statement of Recommended Practice (SORP). The FRC requires that the development of the SORP adheres to the FRC's Policy on the Development of SORPs. The FRC as part of that policy sets out expectations as to the transparency of the process and the availability of information about how the SORP was developed. The fulfilment of our obligations under the Policy is the main reason for our longer-term retention of records including personal data.

The organisational purpose for retaining records is to retain the evidence and information that underpins each SORP including consultation responses, correspondence, Committee papers and minutes and other SORP related papers including research papers, analysis and research findings. By having access to this information we can understand what changes to make and respond to enquiries from the FRC or other stakeholders as to why we made certain changes. As part of our commitment to transparency we publish as much information on the dedicated SORP site www.charitySORP.org as we can so that all stakeholders can see what is being considered and understand how the SORP is being developed.

We also retain records in the public interest because the SORP is supported by regulations in a number of jurisdictions. This gives the SORP a public policy dimension and so in accordance with the data retention policies of each of the charity regulators comprising the SORP-making body records are retained as part of the history of policy formulation that informs the making of regulations by government.

The Charity Commission for England and Wales (CCEW) curates and maintains the SORP website on behalf of the SORP-making body. Therefore with respect to the dedicated SORP site: www.charitySORP.org the legislative basis underpinning records retention in respect to the public sector legislation on public records, data protection, freedom of information and other legislative and accountability requirements reference is made to the UK legislation as it applies in England and Wales. The applicable legislation determines the framework for our records management policy in addition to directions received from the Financial Reporting Council.

The main enactment is the **Public Records Act 1958**, which covers:

- The duties of the **Secretary of State** and the **Keeper of Public Records** (as head of **The National Archive** – see below);
- Which public bodies are covered by the legislation;
- The legal definition of ‘records’ in government (which is wider than in other sectors, with very important consequences for government information management);
- Most of the requirements for the selection and transfer of records to the national archive;
- Disposal of records not selected for preservation; and
- Access to those records sent to the national archive.

Each entry in the retention and disposal schedule details the specific legislation, regulations, guidelines or code of practice that stipulate or recommend how long records must be kept before they are disposed of. Where no such legislation or guidance exists, the SORP-making body has adopted the approach taken by the Charity Commission of England and Wales to determine the retention requirements that best suit each activity.

In the UK other relevant legislation comprises the Freedom of Information Act 2000, The General Data Protection Regulation, the Data Protection Act 2018 and the Lord Chancellor’s Code of Practice on Records Management (issued as regulations under the Freedom of Information Act). These all have consequences for the creation, use and retention of records.

The applicable UK data protection legislation

Data Protection Act 2018 and the General Data Protection Regulation

Article 5(1) e states that personal data shall be “kept in a form which permits identification of data subjects for no longer than is necessary for the purposes for which the personal data are processed.”

The Freedom of Information Act 2000

The Act requires us to make information available to the public unless specific exemption(s) apply. The Code of Practice issued under Section 46 of the Act sets out rules on how we should manage records and information, including responsibilities on all staff to implement records retention and disposal schedules.

The applicable charity law

The Charities Act 2011 does not stipulate how the CCEW should manage and retain their own records, it does place a duty on the CCEW to be able to supply any person with copies or extracts of any document in its possession. The CCEW therefore has a responsibility to ensure its record keeping is accurate and ensure that records are not kept longer than is necessary.

Assignment of responsibilities for data retention

Responsibilities:

The SORP-making body:

- Record retention policies are determined by the SORP-making body in accordance with the FRC policy on developing SORPs.
- Record keeping systems and arrangement of records enable identification of records due for disposal.
- Records due for disposal are routinely identified and reviewed to ensure that they are no longer required.
- Divergence from the Records Retention and Disposal Policy is authorised and in accordance with a direction from the FRC.
- The SORP-making body disposes of records only in accordance with policies set out in this document.
- Records are disposed of appropriately considering their sensitivity, the media and format(s) in which they are held.
- Records of potential historic interest or research value are identified and transferred with assistance of CCEW's Records Management Team.
- Evidence of the disposal process is kept.
- With respect to the contract for Secretariat Services, the SORP-making body provides for the complete disposal of all records held by the contractor at the cessation of a contract.
- With respect to personal data held by members of the charities SORP Committee, individuals on the reserve list for membership and SORP engagement partners separate undertakings are sought as part of adherence to the applicable privacy statements with respect to data retention and disposal

The Secretariat and SORP committee members:

- The Secretariat adheres to the terms of the contract award in processing, storage, retention and disposal data on processed on behalf of the SORP-making body which acts as data controller.
- Members of the SORP-making body receive e-mails and SORP committee agenda, minutes and papers and will maintain these as confidential and if stored on their own storage devices undertake to dispose of this information securely within 6 years of the date of the SORP Committee meeting at which that business was considered or within 6 years of the date of the e-mail whichever is the earlier.
- SORP Committee members undertake to securely dispose of all documents received and sent during their term of office on the SORP Committee within one month of the end of their term and agree to certify secure disposal if requested by the SORP-making body.
- The Secretariat and SORP committee members undertake to ensure that any proposed divergence from records retention and disposal policies is authorised by e-mail from the SORP-making body.

The character of the records we keep

Records are defined as ‘information created, received and maintained as evidence and information by an organisation or a person, in pursuance of legal obligations or in the transaction of business’ (British Standards Institute). Records cannot be changed as their content is settled.

Where information continues to be manipulated or edited and is therefore constantly changing both in form and content, this should be regarded as a document. Documents are often held in draft form or a series of versions. Once work on a draft or version is completed then this becomes a record as its content is settled.

CCEW in storing information within its electronic files distinguishes between temporary records and those of longer term value to which is assigned a status of ‘corporate value’. ‘Corporate value’ is the term that the SORP-making body uses to signify a record. When something has ‘corporate value’ it is another way of saying that it is a record and should be used to capture and preserve evidence of an organisation’s:

- Competence and integrity;
- Compliance with the law;
- Compliance with regulations and standards relevant to its business;
- Concerns for business ethics and the interests of its employees, customers, suppliers and the general public.

The retention requirements listed here apply to all records irrespective of media and format, or the system(s) in which the records are held, and should be applied to all copies including backups.

Divergence from the retention and disposal schedule may be appropriate in certain circumstances. For example, a pending or actual legal action, change of legislation or

regulation, or legitimate business need. Any divergence requires liaison with the Financial Reporting Council and the respective Records Management Teams of the charity regulators comprising the SORP-making body.

The most common forms of record kept are:

- SORP Committee minutes
- SORP committee Agenda
- SORP Committee Papers
- Draft and published versions of the SORP
- Exposure Drafts of the SORP and consultation related documents
- Consultation responses, research findings and related analysis

FRC data retention requirements

The overarching data retention period is set to comply with the FRC's requirements of SORP-making bodies. These requirements apply to the records retained by the SORP-making body itself, in particular by CCEW which acts as principal for the SORP-making body. The FRC has these requirements so that it can hold the SORP-making body fully accountable for providing evidence as to how the SORP was developed and to explain any changes made to the SORP. The SORP-making body retains discretion as to how long records are published on the dedicated SORP website.

The FRC require SORP-making bodies to conduct its work in accordance with the FRCs policy on developing SORPs. The FRC also requires SORP-making bodies to adhere to its own requirements concerning data retention and disposal. In summary these are:

- To have records retrievable for six years and to normally retain records for no more than seven years with disposal taking place after the sixth year of retention. This disposal period of a year allows for orderly review and deletion of records.
- Where formally directed by the FRC, the SORP-making body shall retain specified records for more than seven years with a maximum retention period of 20 years.

In effect CCEW must notify the FRC of records that it is disposing of to allow the FRC discretion to require their retention.

Records retention and the dedicated SORP site

CCEW curates the dedicated SORP website: www.charitySORP.org

The site is used for a number of purposes:

- To make the published SORP and any Update Bulletins that amend the SORP freely available for use by preparers of charity reports and accounts
- To make available resources to assist preparers including information sheets, help-sheets and examples
- To make available SORP Committee agenda, minutes and selected papers so that stakeholders can appreciate how the SORP is developing and the matters under consideration
- To provide transparency about consultation feedback on the SORP including meetings, events and consultation responses

- To publish pronouncements of the SORP-making body and information about the decisions of the SORP-making body
- To maintain an archive on the history of the development of the SORP to help stakeholders put the current SORP in context

The records published on the site are intended to ensure transparency about the conduct of the SORP-making body, identify how the SORP is being developed, to promote engagement with the SORP and provide free resources to promote high quality charity financial reporting. This includes publishing of a digital version of the SORP free of charge.

To assist those interested in the SORP, current activities are shown across a number of themed pages on the site. There is a separate SORP archive which holds those records relating to development work on previous versions of the SORP. Records published on the site are open to be viewed and downloaded and so the SORP-making body has no control over the decisions of stakeholders as to how long they choose to retain down loaded records. With this in mind we only publish those records that are likely to be of wider policy interest and so have a retention period of up to twenty years.

The records retention policy therefore notes any separate, and shorter, retention period that applies to records retained on the SORP website. Academics, researchers and others interested in the history of the SORP should pay careful attention to the retention period for public domain information as once it is deleted it will no longer be available for public view.

Records transferred to the National Archive for permanent preservation

There are very few records that the SORP-making body creates that The National Archive (TNA) consider to be of public interest and therefore need to be retained for permanent preservation. TNA are most likely to look to retain.

SORP Committee agenda and minutes for permanent preservation.

SORP papers of particular relevance to policy development, for example findings of SORP research and the analysis of consultation feedback on the SORP.

Copies of the published editions of the SORP.

Procurement and financial records

CCEW acts as principal for the SORP-making body in the letting of the contract for the SORP Secretariat and the payment of expenses to SORP Committee members and other expenses. Reference should be made to CCEW's records retention schedule for information on the retention of these records.

The retention periods for SORP related information

We retain personal data for as long as necessary to fulfil the purposes it is collected for. Details of retention periods are set out in the SORP data retention policy. These reflect the purposes of satisfying any legal, accounting or reporting requirements. The right of individuals to request data erasure will be subject to the retention requirements and considerations.

Information type	Period	Justification
SORP-making body, SORP engagement partners and SORP Committee e-mail correspondence	Destroy at 7 years (6 years + current financial year)	The retention period is in alignment with the FRC and also aligns with the statutory limitation period
Communications between the SORP-making body and the FRC or Secretariat	Destroy at 7 years (6 years + current financial year)	The retention period is in alignment with the FRC and also aligns with the statutory limitation period
Applications and related correspondence for membership of the SORP Committee or participation as engagement partners	For successful applicants and notes of interviews and related appointment decisions destroy at 7 years (6 years + current financial year) For unsuccessful applicants destroy at 2 years (1 year + current year)	The retention period is in alignment with the FRC and also aligns with the statutory limitation period
Individual responses to SORP consultations Published item on www.charitySORP.org	Destroy at 7 years (6 years + current financial year)	The retention period is in alignment with the FRC and also aligns with the statutory limitation period
Editions of the Statement of Recommended Practice (SORP) Published item on www.charitySORP.org	Review at 20 years	Current edition to be available for use. Previous published editions are of archive value
Papers, minutes, analysis and documents relating to the development of the Statement of Recommended Practice (SORP)	Review at 20 years In view of its importance with the exception of personal information which is deleted within 7 years or when the SORP is published whichever is the earlier subject to the approval of the FRC.	The agenda, minutes, Committee and engagement partner related papers, SORPs, Bulletins, Information and help-sheets, examples and other materials form part of the history of the development of charity reporting and accounting in the UK and Ireland and are of archive value (see below)
Published: papers, minutes, analysis and documents relating to the development of the Statement of Recommended Practice (SORP)	Review upon the publication of the SORP to which the data or information relates or at 7 years whichever is the earlier. In any event remove from the site and destroy no later than 20	The agenda, minutes, published papers, SORPs, Bulletins, Information and help-sheets, examples and other materials form part of the history of the development of charity

Information type	Period	Justification
Published items on www.charitySORP.org	years from the publication date of the applicable SORP.	reporting and accounting in the UK and Ireland and are of archive value (see below)
Ad hoc statements by the SORP-making bodies including governance reviews Published on www.charitySORP.org	Review at the publication of the applicable SORP or at 7 years whichever is the earlier. Remove from the site and destroy no later than 20 years.	The retention period is in alignment with the FRC and also aligns with the statutory limitation period
Google Analytics	Destroy at 38 months	The CCEW maintain the dedicated website www.charitySORP.org and operate an account within Google analytics Google analytics is an important part of how we track user behaviours and make improvements.

Changes to this data retention policy

This data retention policy will be reviewed and updated regularly. This policy was last updated on 17 February 2020.