

# Hingham Town Council

## POLICY ON RECORD MANAGEMENT

### 1. Introduction

Information is an asset. The records of the Council are important sources of administrative, evidential, financial and historical information. They are vital in its current and future operations, for the purposes of accountability and for an awareness and understanding of its history and procedures. However, they also need to be managed. They are only an asset if they provide important sources of administrative, evidential and historical information.

Records management is the systematic control, organisation, access to and protection of information from its creation, through its use, to its permanent retention or destruction.

There are 3 stages in the life cycle of information:

- a. It is created or received
- b. It is used
- c. It is disposed of or retained / archived.

### The Importance of Record Management

If there is no agreed or recognised information handling system then ultimately chaos rules, time is lost and problems arise. A problem left, results in frustration and continued confusion. This policy is therefore aimed towards promotion of systematic handling of information. The overall aim of this policy is not only to detail the procedure in relation to the management of records but ensure compliance with legislation and ensure awareness in the council of procedures and compliance.

The benefits of good record management:

- ✓ Improves the conduct of business
- ✓ Helps to ensure compliance with statutory obligations
- ✓ Supports the decision-making process
- ✓ Protects the interests of the council
- ✓ Makes tangible savings in time

### 2. Legislative Background

The Freedom of Information Act 2000 ("the Act") provides the citizen, who could be anyone anywhere including companies, with the right to request information from the Parish Council (PC). The only requirement is that PC must **HOLD** the information/record, which is the subject of the request. *'Hold' does not mean that the PC either initiated the information or that the information relates to PC's functions or operations. The information could be information that another organisation has initiated or produced, and forwarded to the PC for 'information purposes'.* The PC has adopted a Publication Scheme based on the model Scheme advertised by the Information Commissioner. The Scheme is updated annually. This identifies the information which is routinely or annually published by PC and which is also a requirement of the Local Audit and Accountability Act 2014. If a category is

included in the Publication Scheme it must be published and any request for the disclosure of that information can simply be directed to the PC's publication source i.e. PC's website. Where an enquiry is made for information as a hard copy, this will be responded to by the Parish Clerk with the appropriate charges being made.

There is also data which is personal, and the Data Protection Act of 1998 now updated by new data protection regulations (2018) details the principles which must be followed by organisations which process personal information. Personal information is information held about an individual which on its own or with other data can identify a living individual. Processing information means obtaining it, recording it, storing it, updating it and sharing it. Such information should not be held unnecessarily and should be destroyed securely. This information, if held, should be recorded in an Information Audit.

Information must often be retained for a considerable period of time and some indefinitely. There are statutory requirements relating to the retention of certain information or records, e.g. council minutes, personnel information for HMRC, financial information etc. (see Appendix 1) but the retention of other information is at the discretion of PC.(see Appendix 2). The destruction of some information has to be undertaken securely and destruction has to show conformity with this policy. The destruction of some paper copies should be complete i.e. incineration or shredding. Electronic copies must be completely deleted from any memory source or other media. It should be noted that the PC is not required to meet its disclosure commitments for information which is archived, out of date or otherwise inaccessible.

### **3. Definition of a record**

A record means any documents or data which forms recorded evidence of PC's activities. i.e. hard copy letters, email messages or letters and other documents held on the computer or set as a hard copy. This extends beyond the Clerk to individual members of the Council. These records or information are created or received, used and maintained by PC in the conduct of its activities. A record is something which can be retained and remain useable for as long as it is needed, it can be something which is required to be retained or something which can be destroyed when no longer required. A record if held either as an electronic copy or as a paper copy should be held within a file. Files should be titled with an indication of their content and where confidential marked thus. Emails which contain important information should be added to the relevant folder. Personal file names and uncommon abbreviations should not be used. A title should clearly indicate a version's status e.g. final version. Out of date material should be destroyed or deleted.

There are several categories of information which have only short-term use and can be destroyed within 3 months:

- a. Items for information only – such as advertising leaflets and merchandise
- b. Items which support discussion and decision making but which can be easily found on websites – such items might have been referred to, for example, in a report the Clerk has made to Council

- c. Items requiring a decision, and once dealt with can be destroyed because they are available from an alternative source – for example, a planning application
- d. Items which support minute taking, report and letter writing – draft copies and notes
- e. Spare copies of items – agendas, minutes, reports, and so on.

Categories of information which have a longer term or permanent use (but also refer Appendix 1)

- a) Items which might have been included or are currently included on the publication scheme – such as a policy or grass cutting contract. Such a document can be destroyed once it has been amended, unless required for historical reasons. For example, it is worthwhile for a PC to keep grass cutting contracts to compare information. Classes of information described within the FOI Publication Scheme clearly state the time frame required for disclosure of that information
- b) Items which need to be retained for legislative purposes – such as the signed minutes. It is good practice to publish, as a minimum, current and previous council year. It might be practical for a council to retain its minutes for five years, in which case it would publish those minutes but when over five years old, the minute book might then be sent to the Norfolk Record Office (NRO) for safe keeping. If this is the case, then no disclosure is required.

#### **4. Responsibility**

The officer who has operational responsibility for retention and destruction is the Parish Clerk. The Chairman supports the Clerk with this responsibility. However, all members of the Parish Council have a responsibility to ensure that they handle correspondence and information whether received or sent as a hard copy or electronically in the correct manner and that they adhere to the council's policy relating to retention and disposal correctly and in a timely way. The Clerk also has responsibility for maintaining the FOI Publication Scheme and for responding to requests for information requested. The Clerk has a responsibility to respond to subject access requests, investigate data breaches and for the careful audit of information held under Data Protection regulations.

Members should be made aware of the Policy and any paper 'movement' so that if they themselves hold copies of this information they can destroy that information. The Parish Clerk will advise a meeting of the Council which records are being destroyed and which records are being removed to the Norfolk Record Office prior to that taking place. This information is then detailed in the minutes.

#### **5. Managing Emails**

Emails are as much an official communication as a letter, memo or a fax and may be disclosed in response to a FOI request. The Clerk and Councillors must delete any personal data from letters and emails requested under FOI. Electronic messages can be legally binding and a council may be held liable

for defamatory statements in emails. If an email contains important information it should be added to the relevant paper or electronic file. Out of date emails should be deleted. Care should be taken with sending email trails.

**6. Saving Electronic Information**

If password protected the Chairman or Deputy Chairman should be provided with the password. An electronic back up system will be held in the cloud via website. Documents and folders should have file titles which are easily understood by everyone.

**7. Retention of Hard Copy Documents**

Records have been identified as described in 3. above and detailed in Appendix 1. These are records which should be kept or archived at the appropriate time. The Council office or the Clerk's home will still be the main location for stored records which should need to be retained past the operational requirement. The records stored in the Clerk's home will comprise a **single** copy of the retained record. The NRO is identified as the place where records will be archived. The Clerk should not keep records which have been identified as items to be retained at the NRO.

**8. Destruction**

Upon the information reaching the expiry date for retention, the Parish Clerk shall ensure that **all** copies of that information are permanently destroyed. Papers which can be destroyed are detailed in Appendix 2. It is the responsibility of the Clerk to ensure proper disposal of the documents. Confidential means any record which contains personal information about a living individual.

**9. Review of this Policy**

This will be done within 3 years of the adoption of the Policy, or earlier if the legislation requires.

Policy adopted 05 March 2024 (replacing previous policy)

## Appendix 1-Retention of Documents by the Parish /Town Council

| Document Status<br>SR – Statutory Requirement<br>AR – Audit Requirement<br>BP – Best Practice<br>Red – Must have<br>Black– Good to have | Minimum retention period                 | Explanation  |
|---|--|--|
| Minute Books (SR)   | Indefinite                               | Archive (NRO)<br>Electronic copy (Clerk)<br>Website (2 years)              |
| Receipt & Payment (or Income & Expenditure) Accounts<br>Annual Returns, year-end bank reconciliation (SR/AR)                            | 7 years                                  | Hard Copy<br>Archive (NRO)<br>Electronic copy (Clerk)<br>Website (2 years) |
| Receipt books of all kinds (SR)   | 7 years                                  | VAT  |
| Bank statements, including deposit/savings account, bonds, other investments certificates (AR)  | 7 years                                  | Audit and management   |
| Bank paying-in books (AR/SR)  | 7 years                                  | Audit and management   |
| Cheque book stubs (AR/SR)   | 7 years                                  | Audit and management   |
| Quotations and tenders (AR/SR)  | 12 years                                 | Statute of Limitations   |
| VAT Invoices / Records (AR/SR)  | 7 years                                  | VAT  |
| Petty cash, postage and telephone books (AR/SR)   | 7 years                                  | Audit, management, tax, VAT  |
| EU funded projects accounts (AR/SR)   | 13 Years                                 | EU laws  |
| Timesheets (AR), Payrol / (SR)<br>Sickness / Holiday record (BP)  | Last completed audit year<br><br>7 years | Audit, personnel<br><br>Audit, HMRC  |

|  |   |   |
|--|---|---|
| Tax Codes (AR)   | During Employment                       | Model document available  |
| Written Statement of Particulars (SR)  | Further 6 months                        | Model document available  |
| Job Description (SR)   | During Employment                       |   |
| Completed Job Application forms (BP)   | Further 6 months                        | Post interview queries  |
|  | 6 months advisory                       |   |
| <b>Document Status</b><br>SR – Statutory Requirement<br>AR – Audit Requirement<br>BP – Best Practice<br>Red – Must have<br>Black– Good to have   | <b>Minimum retention period</b>         | <b>Explanation</b>  |
| Wages books (SR/AR)  | 7 years                                 | Superannuation  |
| Insurance policies (AR)<br>Employers Liability Certificates (SR/AR)  | 7 years<br>40 years                     | Audit and management  |
| Title deeds, leases, agreements, contracts (SR/AR)<br>Incl. Charter Deeds for a Market   | Indefinite                              | Audit and management<br>Historical  |
| Members allowance register-where applicable (SR/AR)  | 7 years                                 | HMRC Tax  |
| For halls, centres and recreation grounds and other income such as grazing licences, moorings, car park receipts (AR)<br>- Application to hire<br>- Lettings diaries<br>- Copies of bills to hirers<br>- Record of tickets issued<br>- Inspections incl. Professional Inspections<br>- Contractors Public Liability Certificates | 7 years<br><br>20 years<br><br>20 years | Audit and management<br>VAT<br><br>Insurance purposes (must be retained in the event of any public liability claims being made) |

| <b>Policies and procedural documents</b>  |  |  |
|---|--|--|
| <p>Action Plan (BP)</p> <p>Allotment Policy (BP)</p> <p>Asset Register (AR/SR)</p> <p>Code of Conduct (SR)</p> <p>Complaints Policy (BP)</p> <p>Committee Terms of Reference (SR)</p> <p>Data Protection Policy (SR)</p> <p>Emergency Plan (BP)</p> <p>Expenses Policy (BP)</p> <p>Equality Policy (SR)</p> <p>Financial Regulations (SR)</p> <p>Family Friendly Policy (BP)</p> <p>Grant Awarding Policy (BP)</p> <p>Grievance and Disciplinary Policy (BP)</p> <p>Health &amp; Safety Policy (BP or SR for 5 or more employees)</p> <p>Insurance Policy (SR)</p> <p>Interests Forms (SR)</p> <p>List of Cllr attendance (BP)</p> <p>Lone Workers Policy (BP)</p> <p>Members Allowance Policy (BP)</p> <p>Openness Policy or Statement (SR)</p> <p>Pension Policy (SR)</p> <p>Planning Register (BP)</p> <p>Planning Policy (BP)</p> <p>Privacy Statements (where requirement to be identifiable) (SR)</p> <p>Risk Management Policy/Schedule (SR/AR)</p> <p>Record of Grants Awarded (SR/AR)</p> <p>Record of Borrowings (AR)</p> <p>Recruitment Policy (BP)</p> <p>Retirement Policy (BP)</p> <p>Planning Policy (BP)</p> <p>Standing Orders (AR/BP)</p> <p>Training &amp; Development Policy (BP)</p> <p>Other:</p> <p>Certificates of Waste Disposal (Dog waste bin collection records) (SR)</p> | <p>Retain until reviewed / renewed</p> |  |

Appendix 2  
Destruction of Records

| Record Name                                    | Destruction date                                      | Notes  |
|--|---|--|
| Planning Applications                          | Following receipt of BC decision                      | Available on line from BC                                |
| Publicity and Advertising Leaflets             | Following Parish Council meeting                      |  |
| Notes taken by Clerk and members from meetings | After meeting following when minutes have been agreed | Routinely discarded material                             |
| Notes taken at a job interview                 | After 6 months  | In case a candidate claims discrimination                |
| Personnel and Confidential records             | After 6 months following resignation                  | In case of application for references, employment issues |
| Electoral roll                                 | After revised roll has been received                  | Confidential item  |
| Items as detailed in the Policy (Item 3)       | 3 months after  |  |
| Policy documents                               | Following review and adoption of a revised document   |  |
| Correspondence whether electronic or hard copy | Where matter is known to be resolved / concluded      | Letters and e mails may be DP protected                  |

Note:

Provision of lists of categories of records destroyed and the authority under which they were destroyed is a legal requirement under the Freedom of Information Act. These requirements do not however apply to material routinely discarded in the course of an administrative activity i.e. duplicates, rough drafts and so on.

Confidential items must be destroyed under secure conditions. **This includes all Data Protected items. Data Protected items are detailed in the Information Audit of the Council, including their date of destruction.**

**Appendix 1 details retention and destruction of named documents**



# Appendix 3 - Record Retention Schedule (employment)

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## Introduction

This Record retention schedule accompanies and is incorporated into [*insert organisation's name*]'s Record management policy. It sets out the time periods that different types of (employment-related) business records must be retained for business and legal purposes. This is a relatively lengthy document listing the many types of employment-related records used by [*insert organisation's name*] and the applicable retention periods for each record type.

The retention periods are based on business needs and legal requirements. If you maintain any types of records that are not listed in this Schedule, and it is not clear from the existing record types in this Schedule what retention period should apply, please contact [the data protection officer OR [*insert job title or department*]] for guidance.

Any deviation from the retention periods in this Schedule must be approved in advance by [*insert, eg a company lawyer*].

## 1 Employment records

### 1.1 Personnel records

| Record   | Recommended retention period   | Storage format      | Reference  |
|--|--|---------------------|--|
| Rejected job applicant records, including:<br>contact details<br>application letters or forms<br>CVs<br>references<br>certificates of good conduct<br>interview notes<br>assessment and psychological test results | [Six months after applicant is notified of rejection OR [ <i>Insert longer period if there is a clearly communicated policy to keep candidates' CVs for future reference</i> ]]<br><br><i>Application forms should give applicants the opportunity to object to their details being retained</i> | Paper or electronic | <a href="#">ICO Employment Practices Code para 1.7</a><br><br>Equality Act 2010, s 123 |

| Record  | Recommended retention period  | Storage format             | Reference   |
|---|---|----------------------------|---|
| <p>Application records of successful candidates, including:</p> <ul style="list-style-type: none"> <li>application letters or forms</li> <li>copies of academic and other training received</li> <li>references</li> <li>correspondence concerning employment</li> <li>CVs</li> <li>interview notes and evaluation forms</li> <li>assessment and psychological test papers and results</li> </ul> | <p>Seven years after employment ceases</p>  | <p>Paper or electronic</p> | <p>Limitation Act 1980 (LA 1980), s 5</p>   |
| <p>Criminal records information:</p> <ul style="list-style-type: none"> <li>criminal records requirement assessments for a particular post</li> <li>criminal records information forms</li> <li>the Disclosure and Barring Service (DBS) check forms</li> <li>DBS certificates</li> </ul>   | <p>Criminal records requirement assessments for a particular post—12 months after the assessment was last used</p> <p>All other information in this category—as soon as practicable after the check has been completed and the outcome recorded (ie whether satisfactory or not) unless, in exceptional circumstances, [the data protection officer OR <i>[insert job title or department]</i>] assesses that it is clearly relevant to the ongoing employment relationship [<i>text, eg to allow for consideration and resolution of any disputes or complaints</i>] in which case, six months</p> | <p>Paper or electronic</p> | <p><a href="#">DBS guidance for employers: Duration of criminal record check validity</a></p> <p><a href="#">ICO Employment Practices Code Nov 2011, part 1.7.4</a></p> |

| Record   | Recommended retention period  | Storage format      | Reference  |
|--|---|---------------------|--|
|  | If [the data protection officer OR <i>[insert job title or department]</i> ] considers it necessary to keep the information for longer than six months, the DBS should be consulted |                     |  |
| Employment contracts, including:<br><br>personnel and training records<br><br>written particulars of employment<br><br>changes to terms and conditions | Seven years after employment ceases, unless document executed as a deed, in which case 13 years after employment ceases   | Paper or electronic | LA 1980, ss 5, 8   |
| Directors' service contracts and any variations  | Seven years from termination or expiry of the contract, unless executed as a deed, in which case 13 years from termination or expiry  | Paper or electronic | LA 1980, ss 5, 8<br><br>Companies Act 2006, ss 227 and 228               |
| Copies of identification documents (eg passports)  | Not less than two years from date of termination of employment  | Paper or electronic | Immigration (Restrictions on Employment) Order SI 2007/3290, Art 6(1)(b) |
| Identification documents of foreign nationals (including right to work)  | Not less than two years from date of termination of employment  | Paper or electronic | Immigration (Restrictions on Employment) Order SI 2007/3290, art 6(1)(b) |
| Records concerning a temporary worker  | Seven years after employment ceases   | Paper or electronic | LA 1980, s 5   |
| Employee performance records, including:<br><br>probationary period reviews  | Seven years after employment ceases<br><br>[[For organisations subject to the SM&CR and SIMR only] Information regarding  | Paper or electronic | LA 1980, s 5   |

| Record   | Recommended retention period   | Storage format                    | Reference   |
|--|--|-----------------------------------|---|
| <p>review meeting and assessment interviews</p> <p>appraisals and evaluations</p> <p>promotions and demotions</p> <p>[[For relevant organisations only] all information relevant to an assessment of the individual's fitness and propriety under the Senior Managers and Certification (SM&amp;CR) regime or Senior Insurance Managers regime (SIMR)]</p> | <p>a relevant individual's gross misconduct must be retained indefinitely]</p> |                                   |   |
| <p>Records relating to and/or showing compliance with Working Time Regulations 1998 including:</p> <p>registration of work and rest periods</p> <p>working time opt-out forms</p>  | <p>Two years from the date on which the record was made</p>                    | <p>Paper or electronic</p>        | <p>Working Time Regulations 1998, SI 1998/1833, reg 9</p> |
| <p>Redundancy records</p>  | <p>Seven years from date of redundancy</p>                                     | <p>Paper or electronic</p>        | <p>LA 1980, s 5</p>                                       |
| <p>Annual leave records</p>  | <p>Seven years after the end of each tax year</p>                              | <p>Paper or electronic</p>        | <p>LA 1980, s 5</p>                                       |
| <p>Parental leave records</p>  | <p>Seven years after the end of each tax year</p>                              | <p>Paper or electronic</p>        | <p>LA 1980, s 5</p>                                       |
| <p>Sickness records</p>  | <p>Seven years after the end of each tax year</p>                              | <p>Paper or electronic</p>        | <p>LA 1980, s 5</p>                                       |
| <p>Records of return to work meetings following sickness, maternity etc</p>  | <p>Seven years the end of each tax year</p>                                    | <p>Paper or electronic</p>        | <p>LA 1980, s 5</p>                                       |
| <p><b>Records relating to Disciplinary procedures and Grievance procedures.</b></p>  | <p><b>Seven years after employment ceases</b></p>                              | <p><b>Paper or electronic</b></p> | <p><b>LA 1980, s 5</b></p>                                |

## 1.2 Payroll and salary records

| Record  | Recommended retention period   | Storage format      | Reference  |
|---|--|---------------------|--|
| Records for the purposes of tax returns including wage or salary records, records of overtime, bonuses and expenses   | Seven years  | Paper or electronic | Taxes Management Act, 1970 s 12B<br><br>Finance Act 1998, Schedule 18, para 21 |
| Pay As You Earn (PAYE) records, including:<br><br>wage sheets<br><br>deductions<br>working sheets<br><br>calculations of the PAYE income of employees and relevant payments to them, the deduction of tax from, or accounting for tax in respect of, such payments<br><br>all documents relating to any information which an employer is required to provide to HMRC under Form P11D (benefits in kind) | Three years after the end of the tax year to which they relate                     | Paper or electronic | Income Tax (Pay As You Earn) Regulations 2003, SI 2003/2682, reg 97            |
| Income tax and NI returns, income tax records and correspondence with HMRC  | Three years after the end of the financial year to which they relate               | Paper or electronic | Income Tax (Employments) Regulations 1993, SI 1993/744, reg 55                 |
| Records demonstrating compliance with national minimum wage requirements, including hours worked  | Three years beginning with the day upon which the pay reference period immediately | Paper or electronic | National Minimum Wage Regulations 2015, SI 2015/621, reg 59                    |

| <b>Record</b>   | <b>Recommended retention period</b>   | <b>Storage format</b> | <b>Reference</b>   |
|---|---|-----------------------|--|
|   | following that to which they relate ends  |                       |  |
| Details of benefits in kind, income tax records (P45, P60, P58, P48 etc), annual return of taxable pay and tax paid | Six years (but general time limit under the TMA 1970 is reducing to four years from 1 April 2012) | Paper or electronic   | Taxes Management Act 1970  |
| Employee income tax and national insurance returns and associated HMRC correspondence                               | Three years from end of tax year to which they relate   | Paper or electronic   | Income Tax (Pay as You Earn) Regulations 2003, SI 2003/2682, reg 97  |
| Statutory sick pay (SSP) records  | Three years after the end of the tax year to which they relate                                    | Paper or electronic   | The requirement to maintain SSP records for three years after the end of the tax year to which they relate was revoked in 2014, but an employer may still be required by HMRC to produce such records as are in his possession or power which contain, or may contain, information relevant to satisfy HMRC that statutory sick pay has been and is being paid.<br><br>The Statutory Sick Pay (General) Regulations 1982, SI 1982/894, reg 13(A) |
| Wage or salary records (including overtime, bonuses and expenses)   | Seven years   | Paper or electronic   | Taxes Management Act 1970, s 43  |
| Records relating to hours worked and payments made to workers   | Three years   | Paper or electronic   | National Wage Act 1998, s 9<br><br>The National Wage Regulations 1999, reg 38  |
| Statutory maternity, paternity and shared parental pay records, calculations, certificates or other evidence        | Three years after the end of the tax year in which the period of statutory pay ends               | Paper or electronic   | Statutory Maternity Pay (General) Regulations 1986, SI 1986/1960, reg 26   |

## 2 Health and safety records

| Record  | Recommended retention period  | Storage format      | Reference  |
|---|---|---------------------|--|
| Records of reportable injuries, diseases or dangerous occurrences<br><br>reportable incidents<br><br>reportable diagnoses<br><br>injury arising out of accident at work (including [ <i>insert organisation's name</i> ]'s accident book) | Three years from date of the entry  | Paper or electronic | The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 (RIDDOR 2013), SI 2013/1471, reg 12 |
| Lists or register of employees who have been exposed to asbestos dust, including health records of each employee  | 40 years from the date of the last entry made in the record   | Paper or electronic | Control of Asbestos Regulations 2012, SI 2012/63, reg 22(1)  |
| Medical records and details of biological tests under the Control of Lead at Work Regulations   | 40 years from the date of the last entry made in the record   | Paper or electronic | The Control of Lead at Work Regulations 2002 (CLAW 2002), SI 2002/2676, reg 10                                     |
| Medical records as specified by the Control of Substances Hazardous to Health Regulations (COSHH)   | 40 years from the date of the last entry made in the record   | Paper or electronic | The Control of Substances Hazardous to Health Regulations 2002 (COSHH 2002), SI 2002/2677, reg 11                  |
| Records of monitoring of exposures to hazardous substances (where exposure monitoring is required under COSHH)  | Where the record is representative of the personal exposures of identifiable employee—<br>40 years from the date of the last entry made in the record<br><br>Otherwise, five years from the date of the last entry made in the record | Paper or electronic | COSHH 2002, reg 10(5)  |

| <b>Record</b>   | <b>Recommended retention period</b>  | <b>Storage format</b>        | <b>Reference</b>  |
|---|--|------------------------------|---|
| Records of tests and examinations of control systems and protective equipment under COSHH | Five years from the date on which the record was made  | Paper or electronic          | COSHH 2002, reg 9   |
| <b>[Medical records under the Ionising Radiations Regulations 1999]</b>                   | <b>[Until the person to whom the record relates reaches or would have reached 75 years of age, but in any event for at least 50 years from the date of last entry]</b> | <b>[Paper or electronic]</b> | <b>[Ionising Radiations Regulations 1999, SI 1999/3232, reg 24]</b> |