

RECORD RETENTION POLICY

1. Purpose and Scope

Stichting Lex Populi ("LP") is committed to maintaining complete, accurate and reliable records and to retaining records for appropriate periods while avoiding unnecessary retention. This Policy establishes the framework for creating, maintaining, retaining, archiving and securely disposing of LP records.

The Policy applies to all LP directors, officers, employees, consultants, contractors, volunteers, agents and other persons acting on behalf of LP ("LP Associates"). It applies to records in any format or medium, including paper, electronic, email, databases, photographs, audiovisual material and other digital records.

2. Legal and Regulatory Framework

LP will retain records in accordance with applicable EU and Dutch law, contractual and donor requirements, and LP's legitimate operational needs. This includes applicable tax and accounting requirements, the GDPR and Dutch GDPR Implementation Act (UAVG), employment requirements, grant and donor requirements, and requirements arising from actual or potential disputes, investigations or legal proceedings.

Where different requirements apply to the same record, LP will retain the record for the longest applicable period, unless doing so would conflict with applicable data-protection law. Personal data must not be retained merely because this Policy permits retention: under the GDPR, personal data should generally be retained no longer than necessary for the relevant purpose, subject to statutory or other lawful retention requirements.

3. Records Covered by the Policy

Financial transactions require authorization as required under the Procurement Policy. All authorizations must be documented (signature, electronic approval, or email confirmation).

Key duties are separated to prevent errors and fraud. Minimum Separation Requirements include authorization (approving transactions) separated from Recording (accounting entries) and Custody (handling cash/assets)

The following are examples of records covered by this Policy:

- governance and corporate records;
- financial, accounting, tax and audit records;
- contracts and procurement records;
- donor, grant and project records;
- personnel and employment records;

- safeguarding and compliance records;
- legal and regulatory records;
- correspondence and substantive email relating to LP business;
- reports, research, publications and other program records;
- records of processing activities, privacy notices, data-processing agreements and data-protection assessments;
- information-security and data-breach records; and
- records of historical or archival significance

Routine duplicates, convenience copies, preliminary drafts and transitory materials do not normally need to be retained once they are no longer required, unless they are relevant to a legal, regulatory, contractual or other legitimate purpose.

4. Ownership and Responsibility

Records created or received in the course of LP activities are LP records and must be maintained in an appropriate LP-controlled location or system. LP Associates are responsible for ensuring that records relating to their work are properly filed, protected and retained.

The Managing Director is responsible for implementing this Policy and maintaining the Retention Schedule. The Supervisory Board retains oversight responsibility. The person responsible for a project, grant, contract or functional area is responsible for ensuring that relevant records are complete and properly maintained.

5. Record Maintenance and Storage

LP records should be stored in approved LP systems, repositories or physical locations rather than solely on individual devices or personal accounts.

Records must be maintained in a manner that preserves their integrity, authenticity, accessibility and, where necessary, confidentiality. Electronic records should be backed up and protected through appropriate access controls and information-security measures.

Where a record contains personal data, access must be limited to persons with a legitimate need to access it and the record must be handled in accordance with LP's Data Protection Policy.

6. Retention Principles

LP will retain records for as long as reasonably necessary where they:

- are required by applicable law or regulation;
- are required by a contract, donor or grant agreement;
- are necessary for LP's legitimate operational, financial, governance or program purposes;
- are relevant to an actual or reasonably anticipated dispute, investigation, audit or legal proceeding; or
- have continuing historical or archival significance.

Records should not be retained indefinitely merely for convenience. Once the applicable retention period expires and no legal, contractual, operational or archival reason for continued retention exists, the record should be securely destroyed or anonymised where appropriate.

7. Annual Review

LP will conduct a review of its records at least annually, to the extent practicable. The review should identify records whose retention period has expired, records that should be moved to an appropriate archive or central repository, and records that should be retained because of legal, contractual, operational or archival considerations.

The Retention Schedule should be reviewed periodically and updated when laws, donor requirements, LP activities or organizational needs change.

8. Legal Hold / Suspension of Destruction

If LP becomes aware of actual or reasonably anticipated litigation, an investigation, audit, regulatory inquiry, dispute, complaint or other matter that may require records to be preserved, LP will suspend routine destruction of relevant records.

The Managing Director, with appropriate legal advice where necessary, will identify the relevant records and notify affected LP Associates. No person may destroy, alter, conceal or delete records that are subject to a legal hold. The suspension remains in effect until the matter has been resolved and the responsible person authorizes the resumption of normal retention and disposal.

9. Personal Data and the GDPR

LP will apply the GDPR data-minimisation and storage-limitation principles when retaining personal data. Retention periods for personal data will be based on the purpose of processing and applicable statutory, contractual or other lawful requirements.

Where a statutory retention requirement applies, LP may retain the relevant personal data for that period. When the requirement expires, LP will delete or anonymise the data unless another lawful basis for continued retention exists.

LP will document retention periods for significant categories of personal data in its privacy notices, records of processing activities, retention schedule or other appropriate documentation.

10. Financial and Tax Records

LP will maintain financial and accounting records for at least the period required by applicable Dutch tax and accounting law. As a general rule, Dutch tax administration records subject to the statutory administration requirement are retained for seven years, while certain records, including specified records concerning immovable property, may require ten-year retention. Specific donor, grant, VAT or other legal requirements may require a longer period.

Where LP's activities are subject to a specific VAT regime or another statutory retention period, the applicable special period will take precedence.

11. Contracts, Procurement and Grant Records

Contracts, procurement records, grant agreements, supporting documentation, invoices, deliverables and material correspondence should normally be retained for the period specified by the applicable contract, donor or grant agreement and, where applicable, the relevant legal or tax retention period.

Where no specific period applies, LP should retain material contractual and procurement records for at least seven years after the end or completion of the relevant contract, procurement or project, unless a shorter period is justified or a longer period is required by law, donor requirements, litigation or another legitimate need.

12. Personnel and Employment Records

Personnel records will be retained in accordance with applicable Dutch employment, tax, social-security, immigration and data-protection requirements. Different documents may have different statutory retention periods. LP will therefore avoid applying a single blanket period to all personnel data.

Copies of employee identification documents and other records for which Dutch law prescribes a specific retention period will be retained for the legally required period and securely deleted thereafter, subject to any applicable legal hold or other lawful basis for continued retention.

13. Project and Donor Records

Project and donor records will be retained for the period required by the relevant grant, donor, sponsor or project agreement. Project managers are responsible for identifying any special retention requirements and communicating them to persons responsible for maintaining the records.

If donor requirements are longer than LP's normal retention period, the donor requirement will apply. Where donor requirements are shorter, LP will still comply with applicable statutory retention requirements.

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15. Legal, Compliance and Investigation Records

Legal advice, compliance assessments, complaints, investigations, safeguarding records, audit materials and records relating to actual or potential disputes will be retained for as long as necessary to protect LP's legal interests and comply with applicable obligations.

Such records should be subject to restricted access. Where legal privilege or another confidentiality protection applies, LP will take appropriate steps to preserve that protection.

16. Archival Records

Records of continuing historical, institutional or archival significance may be preserved permanently or for an extended period. Examples may include founding documents, governing instruments, significant Board decisions, annual reports, major publications, records documenting major programs and historically significant organizational correspondence.

Where archival preservation involves personal data, LP will assess the processing under the GDPR and apply appropriate safeguards.

17. Disposal and Destruction

When the applicable retention period has expired and no reason for continued retention exists, records should be securely destroyed, deleted or anonymised.

Paper records containing confidential, personal or sensitive information should be securely shredded or otherwise destroyed so that the information cannot reasonably be reconstructed. Electronic records should be securely deleted in accordance with the capabilities of the relevant system. Where complete deletion from backups is not technically practicable, the data should be protected from ordinary use and deleted in accordance with the applicable backup cycle.

LP Associates must not destroy records selectively to conceal an error, misconduct or other matter.

18. Copies, Drafts and Transitory Records

Duplicates and convenience copies should not be retained longer than necessary. Drafts may normally be deleted once a final version has been approved or is otherwise no longer needed, unless a draft documents a material decision, negotiation, legal position, approval or other matter that should be preserved.

Routine emails, meeting invitations, duplicate attachments and other transitory communications may be deleted when they no longer have operational or evidentiary value.

19. Electronic Records and Cloud Services

Electronic records stored in cloud systems, email platforms, collaboration tools or other third-party services remain subject to this Policy. LP will use appropriate contractual, security and access controls when selecting and using such services.

LP will take reasonable steps to ensure that records can be retrieved and remain readable throughout their required retention period, including where software or systems are replaced.

20. Confidentiality and Access

Records must be protected against unauthorized access, alteration, disclosure, loss or destruction. Access will be based on legitimate business need and, where personal data are involved, the requirements of the GDPR and LP's Data Protection Policy.

LP Associates must not copy, remove, disclose or transfer confidential records outside approved systems except where authorized and necessary for LP's activities.

21. Compliance and Exceptions

Failure to comply with this Policy may result in appropriate internal action. LP may depart from a standard retention period where a documented legal, contractual, donor, operational, archival or data-protection reason justifies doing so.

Questions about the retention or destruction of a record should be directed to the Managing Director or designated records/privacy contact. Where there is uncertainty about a legal retention requirement or legal hold, LP should obtain appropriate legal advice before destroying the record.

22. Review of Policy

The Managing Director will review this Policy periodically and whenever material changes occur in applicable Dutch or EU law, donor requirements, LP's activities, technology or organizational structure. The Retention Schedule should be updated accordingly.

APPENDIX A

LP Record Retention Schedule

The following schedule establishes default internal periods. It does not override a longer statutory, contractual, donor, legal-hold or other mandatory period.

Record Category	Default Retention	Notes
Founding documents, statutes, amendments, Board governance records and major institutional decisions	Permanent	Archive; preserve historical significance.
Annual reports, audited accounts and final financial statements	Permanent	Subject to appropriate archival controls.
General accounting, ledgers, invoices, bank records and tax records	7 years	Longer where a specific law, VAT regime, donor or contract requires it.
Records concerning immovable property	10 years or longer if required	Confirm the applicable tax/property rule for the specific record.
Contracts and material agreements	7 years after expiry/termination	Longer if required by contract, law, donor terms or dispute.
Procurement records	7 years after completion/contract end	Longer if donor or legal requirements apply.
Grant and donor project records	7 years after project closeout	Use the donor/grant period where longer.
Personnel/payroll records	According to applicable Dutch law and record type	Do not use a blanket period for all personnel data.
Employee identity-document copies	At least 5 calendar years after employment ends	Subject to applicable Dutch employment/tax rules.
Recruitment records – unsuccessful applicants	Normally 4 weeks after recruitment ends	May be retained longer with consent or where otherwise lawful and necessary.
Core employee personnel file	Normally 2 years after employment ends	Retain longer where required by law, dispute, claim or other lawful purpose.
Health/occupational records	Only as long as legally required and necessary	Restrict access; special-category data require additional safeguards.
Safeguarding, complaints and investigation records	7 years after closure, unless longer required	Use a risk-based approach and protect sensitive data.
Data-processing agreements, DPIAs and privacy compliance records	Life of processing + 7 years	Longer if required for legal or audit purposes.
Personal data held solely for operational purposes	No longer than necessary	Apply GDPR storage limitation; delete/anonymise when no longer needed.
Routine drafts, duplicates and transitory records	Delete when no longer needed	Do not delete if subject to legal hold or evidentiary need.

Legal files and records subject to disputes/investigations	Until matter is conclusively closed + applicable period	Legal hold overrides routine destruction.
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APPENDIX A

Annual Records Review Checklist

- Identify records whose retention period has expired.
- Check whether any legal hold, audit, investigation, complaint or dispute requires continued retention.
- Check donor and grant agreements for special retention requirements.
- Check statutory tax, employment and other legal retention requirements.
- Review personal data for continued necessity under the GDPR.
- Securely destroy, delete or anonymise records that no longer need to be retained.
- Move archival records to the designated archive or protected repository.
- Document material exceptions and update the Retention Schedule where necessary.
- Document Control