



**West  
Granton**

Housing Co-op

sustaining and championing the co-operative way

## **West Granton Housing Co-operative Data Retention and Destruction Policy & Schedules / Appendices**

This policy was approved by the Committee of Management on 20<sup>th</sup> May 2020. It should be reviewed again no later than 2024.

We can produce this document in different formats such as larger print or audio-format; we can also translate the document into various languages, as appropriate.

# Data Retention & Destruction Policy & Schedule

## Contents

1	Introduction .....	3
2	Purpose .....	3
3	Storage of Personal Data .....	3
4	Retention of Personal Data.....	3
5	Review and Deletion / Destruction of Personal Data .....	4
6	Data Subject Rights .....	4
7	Monitoring and Review .....	5
	<b>Appendix 1 = Retention Tables .....</b>	<b>6</b>
	<b>Appendix 2 = Data Destruction Notice.....</b>	<b>23</b>
	<b>Appendix 3 = Statutory Retention Information / Guidance.....</b>	<b>24</b>

## 1 Introduction

The General Data Protection Regulation (GDPR) provides that organisations which process personal data must not retain that data for any longer than is *necessary* for the purposes for which the personal data are processed.

## 2 Purpose

This policy details the approach of West Granton Housing Cooperative to the retention, deletion and destruction of personal data. All members of staff are obliged to familiarise themselves with this policy and refer to it on an ongoing basis to ensure that its terms are implemented and complied with.

## 3 Storage of Personal Data

West Granton Housing Cooperative stores personal data in a variety of ways. This includes hard copy documents, emails, digital documents stored on desktop computers, laptops, phones and other devices, data stored on our servers and in our cloud-based storage, along with data stored by third parties on our behalf.

When updating, rectifying, erasing and deleting any personal data, due care must be taken to ensure that all personal data held in all locations (including back-up storage) and in all forms is dealt with securely and to ensure that a consistent and accurate record of personal data is maintained.

## 4 Retention of Personal Data

Different types of personal data may need to be retained for different periods of time depending on the purposes for which the data is processed and the legal and regulatory retention requirements in relation to certain categories of data.

In determining the appropriate retention period consideration should be given to the following factors:

- a) the purposes for which the personal data is processed;
- b) the legal basis for processing that personal data;
- c) legal requirements for retention (particularly employment and health and safety law); and
- d) regulatory requirements.

An appropriate retention period should be identified for each category of personal data. Data subjects must be informed of the retention period which applies to their personal data or, if there is no fixed retention period, the criteria used to determine that period; and where the purposes for which the data is processed have changed, any new retention period.

All personal data processed by West Granton Housing Cooperative shall be retained in accordance with the periods set out in the retention schedule below.

Personal data will be retained in accordance with the appropriate retention period and permanently deleted and/or securely destroyed in accordance with this policy. No personal data shall be destroyed or deleted other than in accordance with this policy.

## 5 Review and Deletion / Destruction of Personal Data

A review of the personal data processed by West Granton Housing Cooperative will be carried out every 2 years. During the course of this review we will:

- a) Review the retention periods for each category of personal data processed and whether any alteration to these periods is required
- b) Identify personal data which is due for destruction and deletion
- c) Arrange for the secure deletion and destruction of personal data which will no longer be retained

When data has been identified for deletion / destruction, a 'Data Destruction Notice' must be completed. A copy of the Notice can be seen after the tables of retention periods. This Notice describes what was destroyed, what format the data had been stored in, the reason for destruction and how destroyed.

## 6 Data Subject Rights

Under the GDPR data subjects are entitled, in ***certain circumstances*** to require the erasure of their personal data. Any request from a data subject must be passed to the Data Controller (Depute CEO) as soon as possible.

A data subject may insist on erasure of their personal data where:

- a) it is no longer necessary for the purposes for which it was processed;
- b) where consent has been withdrawn by the data subject;
- c) where there is no legal basis for the processing of the data; or
- d) where there is a legal obligation to delete the data.

The data subject's rights to erasure are not absolute and do not apply to personal data where processing is necessary for:

- a) exercising the rights of freedom of expression;
- b) to comply with a legal obligation in the public interest or in the exercise of an official authority;
- c) for public health reasons;
- d) for archiving purposes; and
- e) for the establishment, exercise or defence of legal claims.

Where personal data is erased following receipt of a request by a data subject WGHC will confirm in writing to the data subject that their personal data has been destroyed. Such a response shall be issued to the data subject unless it is impossible or requires disproportionate effort to do so.

Where any request for erasure is refused, WGHC will advise the data subject in writing that their request has been refused and detail the reasons for refusal.

## **7 Monitoring and Review**

This policy was introduced approved by Committee in May 2020 and shall be regularly monitored for changes at least every two years and fully reviewed every 4 years in accordance with WGHC's Business Policy Review Schedule.

## Appendix 1

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
<b>1. Governance</b>							
1.1	Governance	Organisation wide Corporate Plans, Policies, Business Continuity, Risk Management and Strategies	Superseded document	N/A	1 year after superseded (longer if required for historical reasons)		Best practice
1.2	Governance	Governance documentation		N/A	Life of company		Required for charitable status.
1.3	Governance	Constitution, Aims and Objectives		Life of company	Life of company		Required for charitable status.
1.4	Governance	Certificate of Incorporation		Life of company	Life of company	Companies Act 2006 section 15	Legal compliance
1.5	Governance	Memorandum of Association		Life of company	Life of company	Companies Act 2006 section 32	Legal compliance
1.6	Governance	Articles of Association/ Model Rules		Life of company	Life of company	Companies Act 2006 section 32	Legal compliance
1.7	Governance	Certificate of registration with housing regulator		Life of company	Life of company	ICSA	Best practice
1.8	Governance	Record of registration and certificate of incorporation for change of name		Life of company	Life of company	Companies Act 2006 section 80	Legal compliance
1.9	Governance	Registration documentation (Co-operative and Community Benefit Societies)		Life of company	Life of company	Co-operative and Community Benefit Societies Act 2014 section 3	Legal compliance
1.10	Governance	Internal Audit correspondence, terms of reference, meeting minutes, related papers and reports	After audit	N/A	5 years		Best practice
1.11	Governance	Board member documents – apt letters, SLAs, bank details etc.	Membership ceases	6 years after board membership ceases though some details should be destroyed when membership ceases e.g. bank details etc.	6 years	GDPR Article 5(1) (e) requires that personal data shall be kept in a form which permits identification of data subjects for no longer than is necessary CA 2006 recommendation for docs post termination of directorship	Legal compliance

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
<b>2. Data Governance</b>							
2.1	Data Governance	Emails	No longer active	receipt of email	Archived after 6 months Destroyed after 2 years	Ofcom National archive guidance ranges from 90 days to four years.	Best practice
2.2	Data Governance	CCTV	Date of recording	Minimum time necessary	30 days	DPA	Best practice
2.3	Data Governance	Call Recordings	Date of recording	Minimum time necessary	6 months	FCA Handbook, conduct of business 11.8	Best practice
2.4	Data Governance	Data Subject Access Requests	Data sent	6 months	1 year	ICO	Best practice
2.5	Data Governance	Films / Videos	Date of recording	Minimum time necessary	3 years		Best practice
2.6	Data Governance	Data Breach Records	Date of recording	N/A	6 years		Best practice
2.7	Data Governance	Fraud Records	Date of recording	6 years	6 years	FCA Handbook	Best practice

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
<b>3. Meetings</b>							
3.1	Meetings	Notice of meetings		N/A	6 years		In case of challenge to validity of meeting or resolutions
3.2	Meetings	Executive meeting agendas, papers, minutes and resolutions		N/A	10 years		Best practice
3.3	Meetings	Board and Committee meeting minutes and resolutions	Date of meeting	10 years from the date of the meeting of extant company or life of company	10 years from the date of the meeting of extant company or life of company	Companies Act 2006 section 248 and 249	Legal compliance
3.4	Meetings	Board and Committee meeting agendas and papers	Date of meeting	10 years from the date of the meeting of extant company or life of company	10 years from the date of the meeting of extant company or life of company	Companies Act 2006 section 248 and 250	Best practice (if required to support minutes and resolutions)
3.5	Meetings	Shareholder meeting minutes and resolutions	Date of meeting	Life of company	Life of company	Companies Act 2006 section 356	Legal compliance

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
3.6	Meetings	Shareholder meeting agendas and papers	Date of meeting	N/A	Life of company		Best practice (if required to support minutes and resolutions)

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
<b>4. Regulations and Statutory Returns</b>							
4.1	Regulations and Statutory Returns	Audited financial statements	Submission	Minimum of 3 years	6 years	Companies Act 2006 section 388 and Professional Standards Authority and National Archives recommendations for best practice	Legal compliance and best practice
4.2	Regulations and Statutory Returns	Sealing register		Life of company	Life of company	Companies Act 1985	Legal compliance
4.3	Regulations and Statutory Returns	Annual Statutory Returns to the Regulator	Submission	Minimum of 1 year from submission	Life of company	Co-operative and Community Benefit Societies Act 2014 section 90	Legal compliance and best practice
4.4	Regulations and Statutory Returns	Register of directors and secretaries		Life of company	Life of company	Companies Act 2006 section 162	Legal compliance
4.5	Regulations and Statutory Returns	Register of shareholding members		Life of company	Life of company	Companies Act 2006 section 113	Legal compliance
4.6	Regulations and Statutory Returns	Register of share certificates		Life of company	Life of company	Companies Act 1984 s.325	Legal compliance
4.7	Regulations and Statutory Returns	Declarations of interest		Life of company	Life of company	Company Act 2006 section 177 (implied)	Legal compliance
4.8	Regulations and Statutory Returns	List of members (Communities & Benefit Society')		Life of company	Life of company	Registrar of Friendly Societies	Required by Registrar of Friendly Societies
<b>5. Strategic Management</b>							
5.1	Strategic	Business Plans and supporting documentation	End of Business Plan Period	N/A	5 years		Best practice
<b>6. Insurance</b>							



No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
6.1	Insurance	Current/former policies: - crime cover - engineering inspection -- property damage - loss of commercial rent - housing contents - office contents - works in progress cover - business interruption cover - all risks cover - engineering insurance - personal accident for staff - professional indemnity - crime/fidelity cover	End of policy term	Life of company	Life of company	Limitation can commence from knowledge of potential claim and not necessarily the cause of the claim. N.B. Housing Association Boards must annually reaffirm formally their continuation of the Voluntary Board Members Liability Policy (automatically provided via NHF membership). NCVO (National Council for Voluntary Organisations) recommends 3 years after lapse.	Legal compliance and best practice
6.2	Insurance	Certificate of Employers' Liability Insurance	End of policy term	N/A	40 years	2008 regulations removed requirement to retain for 40 years but need to be mindful of 'long tail' industrial disease claims, etc.	Best practice
6.3	Insurance	Annual Insurance schedule	End of year	N/A	Life of company	As current and former policies are kept permanently (above), schedules should be too. Best practice	Best practice
6.4	Insurance	Claims and related correspondence	End of settlement	N/A	2 years	Zurich Municipal recommendation. NCVO recommends 3 years after settlement	Best practice
6.5	Insurance	Indemnities and guarantees	End of policy term	N/A	6 years after expiry	Limitations Act 1980, Limitation for legal proceedings. 12 years if related to land.	Legal compliance

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
<b>7. Finance</b>							
7.1	Finance	Accounting records for Limited Company		6 years	6 years	Companies Act Section 388 recommends 3 years. Taxes Management Act 1970 (TMA) Sec20 (Taxes Management Act 1970) may require any documents relating to tax over 6 (plus) years	Legal compliance
7.2	Finance	Accounting records for Communities & Benefit Society' Society or Charity		N/A	6 years		Best practice
7.3	Finance - Cheques and associated records	Cash books/sheets	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.4	Finance - Cheques and associated records	Petty cash records/books/sheets Postage/courier account/cash records Register of postage expenditure Postage paid record Postage books sheets	End of Financial Year	2 years	2 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.5	Finance - Cheques and associated records	Creditors' history records	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.6	Finance - Cheques and associated records	Statements of accounts outstanding orders	End of Financial Year	2 years	2 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.7	Finance - Cheques and associated records	Vouchers – claims for payment, purchase orders, requisition for goods and services, accounts payable, invoices and so on	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.8	Finance - Cheques and associated records	Wages/salaries vouchers	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.9	Finance - Cheques and associated records	General and subsidiary ledgers produced for the purposes of preparing certified financial statements or published information	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
7.10	Finance - Expenditure records	Cash books/sheets	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.11	Finance - Expenditure records	Other ledgers (such as contracts, costs, purchases)	End of Financial Year	2 years	2 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.12	Finance - Expenditure records	Journals – prime records for the raising of charges	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.13	Finance - Expenditure records	Journals – routine adjustments	End of Financial Year	2 years	2 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.14	Finance - Expenditure records	Trial balances - Year-end balances, reconciliations and variations to support ledger balances and published accounts	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.15	Finance - Receipts and revenue records	Receipt books/butts Office copies of receipts – cashiers', cash register, fines and costs, sale of publications, general receipt books/butts/ records	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.16	Finance - Receipts and revenue records	Postal remittance books/records	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.17	Finance - Receipts and revenue records	Receipt books/records for imposts (such as stamp duty, VAT receipt books)	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.18	Finance - Receipts and revenue records	Cash registers - Copies of forms, Reconciliation sheets	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.19	Finance - Receipts and revenue records	Audit rolls, Summaries/analysis records	End of Financial Year	2 years	2 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.20	Finance - Receipts and revenue records	Debtors' records and invoices - debit notes rendered on debtors (such as invoices paid/unpaid, registers of invoices, debtors ledgers)	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.21	Finance - Receipts and revenue records	Debits and refunds - Records relating to unrecoverable revenue, debts and overpayments (such as register of debts written off, register of refunds)	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
7.22	Finance-Salaries and related records	Employee pay histories Note that the last three years' records must be kept for leavers, in either the personnel or finance records system, for the calculation of pension entitlement	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.23	Finance-Salaries and related records	Salary ledger card/records	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.24	Finance-Salaries and related records	Copies of salaries/wages payroll sheets	End of Financial Year	2 years	2 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.25	Finance-Purchase order records	Purchase order books/records	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.26	Finance - Financial Statements	Statements/summaries prepared for inclusion in quarterly/annual reports	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.27	Finance - Financial Statements	Periodic financial statements prepared for management on a regular basis	End of Financial Year	1 year	1 year	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.28	Finance - Asset register financial records	Assets/equipment registers/records	End of Financial Year	6 years after asset or last one in the register is disposed of	6 years after asset or last one in the register is disposed of	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
7.29	Finance - Asset register financial records	Depreciation registers - Records relating to the calculation of annual depreciation	End of Financial Year	6 years after asset or last one in the register is disposed of	6 years after asset or last one in the register is disposed of	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
<b>8. Other Banking Records</b>							
8.1	Other Banking Records	Cancelled / Dishonoured Cheque	End of Financial Year	2 years	2 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
8.2	Other Banking Records	Paid/presented cheques	End of Financial Year	6 years	7 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
8.3	Other Banking Records	Record of cheques drawn for payment	End of Financial Year	6 years	7 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
8.4	Other Banking Records	Bank deposit books/slips/butts	End of Financial Year	2 years	2 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
8.5	Other Banking Records	Bank deposit summary sheets - Summaries of daily banking	End of Financial Year	2 years	2 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
8.6	Other Banking Records	Bank reconciliations files/sheets	End of Financial Year	2 years	2 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
8.7	Other Banking Records	Bank statements, periodic reconciliations	End of Financial Year	2 years	2 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice
8.8	Other Banking Records	Electronic banking and electronic funds transfer	End of Financial Year	6 years	6 years	HM treasury guidelines, National Audit Office advice	Legal compliance and best practice

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
<b>9. Contracts and Agreements</b>							
9.1	Contracts and Agreements	Contracts under seal and/or executed as deeds	Completion	12 years after completion (including any defects liability period)	12 years after completion (including any defects liability period)	Limitation Act 1980.	Legal compliance
9.2	Contracts and Agreements	Contracts for the supply of goods or services, including professional services	Completion	6 years after completion (including any defects liability period)	6 years after completion (including any defects liability period)	Limitation Act 1980 (12 years if related to land).	Legal compliance
9.3	Contracts and Agreements	Documentation relating to small one-off purchases of goods and services, where there is no continuing maintenance or similar requirement	After purchase	N/A	3 years. Suggested limit: goods or services up to £10,000		Best practice.
9.4	Contracts and Agreements	Loan agreements	Last payment	N/A	12 years after last payment		Best practice
9.5	Contracts and Agreements	Licensing agreements	Expiry of agreement	6 years after expiry	6 years	Limitation Act 1980.	Legal compliance
9.6	Contracts and Agreements	Rental and hire purchase agreements	Expiry of agreement	6 years after expiry	6 years	Limitation Act 1980.	Legal compliance

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
9.7	Contracts and Agreements	Indemnities and guarantees	Expiry of agreement	6 years after expiry	6 years	Limitation Act 1980.	Legal compliance
9.8	Contracts and Agreements	Documents relating to successful tender	End of contract	N/A	6 years		Best practice
9.9	Contracts and Agreements	Documents relating to unsuccessful tenders	After notification	N/A	2 years after notification		Best practice
9.10	Contracts and Agreements	Forms of tender		N/A	6 years		Best practice

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
<b>10. Charitable Donations</b>							
10.1	Charitable Donations	Deeds of covenant		N/A	12 years after last payment	TMA recommends 12 years after last payment. Limitation for legal proceedings if related to land.	Best practice
10.2	Charitable Donations	Index of donations granted		N/A	6 years	N/A	Best practice
10.3	Charitable Donations	Account documentation		3 Years	6 years	Companies Act recommends 3 years. Best practice	Best practice

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
<b>11. Applications and Tenancy Records</b>							
11.1	Application and Tenancy Records	Applications for accommodation	Offer accepted	N/A	6 years after offer accepted	Limitation Act 1980, section 2	Best practice
11.2	Application and Tenancy Records	Housing Benefit notifications		N/A	Term of Tenancy, plus 2 years	Recommendation from Chartered Institute of Housing. Good practice as per DWP guidance	Best practice

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
11.3	Application and Tenancy Records	Rent statements		N/A	Term of Tenancy, plus 2 years		Best practice
11.4	Application and Tenancy Records	Tenants' tenancy Files, including rent payment records, and details of any complaints and harassment cases		6 years	Term of Tenancy, plus 2 years' records and current year	Limitations Act 1980	Legal compliance
11.5	Application and Tenancy Records	Former tenants' Tenancy Agreements, and details of their leaving	End of tenancy	6 years	6 years	Limitations Act 1980	Legal compliance
11.6	Application and Tenancy Records	Documentation, correspondence and information provided by other agencies relating to special needs of current tenants		While tenancy continues	While tenancy continues, plus 6 years		Best practice
11.7	Application and Tenancy Records	Records relating to offenders, ex-offenders and persons subject to cautions		While tenancy continues	While tenancy continues, plus 6 years	NACRO	Best practice
11.8	Application and Tenancy Records	Safeguarding Referral		10 years	10 years	Statutory requirement under the Safeguarding Vulnerable Groups Act 2006 and Care Act 2014	Legal compliance
11.9	Application and Tenancy Records	Safeguarding Records - Serious Case Review		Minimum of 364 days or when notified Home Office has closed DHR	Minimum of 364 days or when notified Home Office has closed DHR	Records relating to child protection should be kept for 7 years after your organisation's last contact with the child and their family – NSPCC guidance	Legal compliance

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
<b>12. Tenancy Records</b>							
12.1	Property Records	Leases and deeds of ownership		N/A	15 years after expiry.	NCVO	Best practice
12.2	Property Records	Copy of former leases	Settlement of all issues	12 years	12 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
12.3	Property Records	Wayleaves, licences and easements	Rights given or received cease	12 years	12 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance
12.4	Property Records	Abstracts of title	Interest ceases	12 years after interest ceases	12 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance
12.5	Property Records	Planning and building control permissions	Interest ceases	12 years after interest ceases	12 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance
12.6	Property Records	Searches	Interest ceases	12 years after interest ceases	12 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance
12.7	Property Records	Property maintenance records		6 years	6 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance
12.8	Property Records	Reports and professional opinions		6 years	6 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance
12.9	Property Records	Development documentation	Settlement of all issues	12 years	12 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance
12.10	Property Records	Invoices		12 years	12 years	Limitation for legal action relating to land or contracts under seal. Limitations Act 1980	Legal compliance



No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
<b>13. Capital Assets</b>							
13.1	Capital Assets	Capital Assets including all land, property, housing stock, corporate buildings, play areas, vehicles, equipment, fixtures & fittings >£400	Asset sold, transferred or disposed of	N/A	6 years		Best practice
13.2	Capital Assets	Fixed Asset Register	NA	Permanently	Permanently	Charities Act	Legal compliance
<b>14. Employees - Tax and Security</b>							
14.1	Tax and Social Security	Record of taxable payments; record of tax deducted or refunded; record of earnings on which standard NI Contributions payable; record of employer's and employee NI contributions	End of Financial Year	Not less than 3 years after the end of the financial year to which they relate	6 years	HM Revenue and Customs requires retention of each payment for 3 years. Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996	Legal compliance
14.2	Tax and Social Security	NIC contracted out arrangements; Inland Revenue notice of code changes, pay and tax details.	End of Financial Year	Not less than 3 years after the end of the financial year to which they relate	6 years	Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996. Taxes Management Act 1970	Legal compliance
14.3	Tax and Social Security	Copies of notices to employees (e.g. P45, P60);	End of Financial Year	Not less than 3 years after the end of the financial year to which they relate	6 years plus current year	Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996. Taxes Management Act 1970	Legal compliance
14.4	Tax and Social Security	HMRC notice of code changes, pay & tax details		6 years	6 years	Taxes Management Act 1970	Legal compliance
14.5	Tax and Social Security	Expense Claims	After audit	3 years from the end of the tax year they relate to	6 years	HMRC	Best practice

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
14.6	Tax and Social Security	Record of sickness payments	On payment	6 years	6 years	Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate	Legal compliance
14.7	Tax and Social Security	Record of maternity payments, statutory paternity pay, statutory shared parental pay and statutory adoption pay	On payment	6 years	6 years	The Statutory Maternity Pay (General) Regulations 1986 (SI 1986/1960) as amended. The Statutory Paternity Pay and Statutory Adoption Pay (admin) Regulations 2002 (SI 2002/2820) and Statutory Shared Parental Pay (Admin) regulations 2014 (SI 2014/2929)	Legal compliance
14.8	Tax and Social Security	Income Tax and NI returns	End of Financial Year	Not less than 3 years after the end of the financial year to which they relate	6 years	Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996	Legal compliance
14.9	Tax and Social Security	Redundancy details and record of payments & refunds	Date of redundancy	N/A	6 years	IPD recommended	Best practice
14.10	Tax and Social Security	Revenue and Customs approvals		N/A	Permanently	CIPD recommended	Best practice
14.11	Tax and Social Security	Annual earnings summary	End of Financial Year	N/A	12 years		Best practice
14.12	Tax and Social Security	Payroll/ salary records, overtime, bonuses expenses etc.	End of Financial Year	Not less than 3 years after the end of the financial year to which they relate	3 years	Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996	Legal compliance
14.13	Tax and Social Security	Actuarial valuation reports		N/A	Permanently	CIPD recommended	Best practice
14.14	Tax and Social Security	Detailed returns of pension fund contributions; annual reconciliations of fund contributions		N/A	Permanently		Best practice
14.15	Tax and Social Security	Money purchase details	After transfer or value taken	N/A	6 years	CIPD recommended	Best practice

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
14.16	Tax and Social Security	Qualifying service details	After transfer or value taken	N/A	6 years	CIPD recommended	Best practice
14.17	Tax and Social Security	Investment policies	From end of benefits payable under policy	N/A	12 years	CIPD recommended	Best practice
14.18	Tax and Social Security	Trade Union agreements	Date of cessation	N/A	10 years after ceasing to be effective	CIPD recommended	Best practice
14.19	Tax and Social Security	Inland Revenue approvals		N/A	Life of company	CIPD recommended	Best practice
14.20	Tax and Social Security	Annual earnings summary	End of tax year	N/A	3 years from the end of the tax year they relate to	HMRC	Best practice

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
<b>15. Human Resources - Pension Schemes</b>							
15.1	Pension Schemes	Actuarial valuation reports		N/A	Permanently	CIPD recommended	Best practice
15.2	Pension Schemes	Detailed returns of pension fund contributions		N/A	6 years	Pensions Regulator	Best practice
15.3	Pension Schemes	Annual reconciliations of fund contributions		N/A	6 years	Pensions Regulator	Best practice
15.4	Pension Schemes	Money purchase details	After transfer	N/A	6 years after transfer or value taken	CIPD recommended	Best practice
15.5	Pension Schemes	Qualifying service details	After transfer	N/A	6 years after transfer or value taken	CIPD recommended	Best practice
15.6	Pension Schemes	Investment policies	End of benefits payable under policy	N/A	12 years	CIPD recommended	Best practice
15.7	Pension Schemes	Pensioner records	After benefits cease	N/A	12 years after benefits cease	CIPD recommended	Best practice

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
15.8	Pension Schemes	Records relating to retirement benefits	After transfer or value taken	N/A	6 years	RBS(IP)R recommended	Best practice
<b>16. Human Resources - Personnel Records</b>							
16.1	Personnel Records	Records relating to retirement benefits	After a year of retirement	N/A	6 years	RBS(IP)R recommended	Best practice
16.2	Personnel Records	Terms and conditions of service, both general terms and conditions applicable to all staff, and specific terms and conditions applying to individuals	Leaving date	N/A	6 years	Limitations Act 1980 Limitation for legal proceedings	Legal compliance
16.3	Personnel Records	Benefits and Deductions (Service contracts for directors (companies))	Date of cessation of directorship	3 years	6 years	ICSA	Best practice
16.4	Personnel Records	Remuneration package	Leaving date	N/A	6 years	Limitations Act 1980 Limitation for legal proceedings	Legal compliance
16.5	Personnel Records	Former employees' Human Resources files	Leaving date	N/A	6 years	CIPD recommended	Best practice
16.6	Personnel Records	References to be provided for former employees	Leaving date	N/A	6 years	CIPD recommended	Best practice
16.7	Personnel Records	Training Programmes	Leaving date	N/A	6 years	CIPD recommended	Best practice
16.8	Personnel Records	Individual training records	Leaving date	N/A	6 years	CIPD recommended	Best practice
16.9	Personnel Records	Short lists, interview notes and related application forms	Last Action	N/A	1 year	CIPD recommended	Best practice
16.10	Personnel Records	Application forms of non-short listed candidates	After notification	1 year	1 year	Limitations Act 1980 SDA & RRA recommend 3 months Commission for Racial Equality and Equal Opportunities recommends 6 months.	Legal compliance
16.11	Personnel Records	DBS / PVG certificate number	Date of clearance	Date of clearance + up to a maximum of 6 months	3 years	DBS / PVG check code of practice (Home office)	Legal compliance WGHC hold only the certificate number but the system reminds HR to check again in 3 years.
16.12	Personnel Records	Timecards/ sheets	After audit	N/A	2 years	CIPD recommended	Best practice

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
16.13	Personnel Records	Trust deeds, rules and minutes (for joint employee/employer sports/social clubs, etc. set up under trust)		N/A	Permanently	CIPD recommended	Best practice
16.14	Personnel Records	Employer/Employee committee minutes (Staff Forum)		N/A	Permanently	CIPD recommended	Best practice
16.15	Personnel Records	Parental leave records	Birth of child	N/A	18 years from birth of child	CIPD recommended	Best practice

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
<b>17. Human Resources - Health &amp; Safety</b>							
17.1	Health & Safety	Medical records relating to control of asbestos		40 years	40 years	The Control of Asbestos at Work Regulations 2002 (SI 2002/ 2675). Also see the Control of Asbestos Regulations 2006 (SI 2006/2739) and the Control of Asbestos Regulations 2012 (SI 2012/632	Legal compliance
17.2	Health & Safety	Health and safety assessments; records of consultations with safety reps		Permanently	Permanently	Health and Safety at Work Act 1979	Legal compliance
17.3	Health & Safety	Health and safety policy statements		Permanently	Permanently	Health and Safety at Work Act 1979	Legal compliance
17.4	Health & Safety	Accident records, reports, accident books	Date of occurrence	3 years	6 years after date of occurrence/entry	RIDDOR Limitation for legal proceedings RIDDOR 1995 and Limitation Act 1980 Special rules apply concerning incidents involving hazardous substances.	Legal compliance
17.5	Health & Safety	Sickness records	Date of occurrence	3 years	6 years from date of sickness	The Statutory Sick Pay (General) Regulations 1982 (SI 1982/894) as amended Professional Standards Agency	Legal compliance

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention
17.6	Health & Safety	Health and safety statutory notices	Once compliant	6 years after compliance	6 years after compliance	Limitations Act 1980 Limitation for legal proceedings	Legal compliance
<b>18. ASB case files and associated documents</b>							
18.1	ASB case files and associated documents	ASB (Anti-social behaviour) case files and associated documents		N/A	5 years or until end of legal action		Best practice
<b>19. Resident Meetings</b>							
19.1	Resident Meetings	Resident Meeting Minutes	From date of meeting	N/A	1 year	ICSA recommended	Best practice



## Appendix 3

### **STATUTORY RETENTION PERIODS**

The following represents an ever-changing list of retention periods. The list is not exhaustive. The list may need to be modified to suit your particular organisation. The main UK legislation regulating statutory retention periods is summarised below. If employers are in doubt, it's a good idea to keep records for at least 6 years (5 in Scotland), to cover the time limit for bringing any civil legal action.

#### **Accident books, accident records/reports**

Statutory retention period: 3 years from the date of the last entry (or, if the accident involves a child/ young adult, then until that person reaches the age of 21). (See below for accidents involving chemicals or asbestos).

Statutory authority: The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 1995 (RIDDOR) (SI 1995/3163) as amended, and Limitation Act 1980. Special rules apply concerning incidents involving hazardous substances (see below).

#### **Accounting records**

Statutory retention period: 3 years for private companies, 6 years for public limited companies.

Statutory authority: Section 221 of the Companies Act 1985 as modified by the Companies Acts 1989 and 2006.

#### **Income tax and NI returns, income tax records and correspondence with HMRC**

Statutory retention period: not less than 3 years after the end of the financial year to which they relate.

Statutory authority: The Income Tax (Employments) Regulations 1993 (SI 1993/744) as amended, for example by The Income Tax (Employments) (Amendment No. 6) Regulations 1996 (SI 1996/2631).

#### **Records relating to children and young adults**

Statutory retention period: until the child/young adult reaches the age of 21.

Statutory authority: Limitation Act 1980.

#### **Retirement Benefits Schemes** – records of notifiable events, for example, relating to incapacity

Statutory retention period: 6 years from the end of the scheme year in which the event took place.

Statutory authority: The Retirement Benefits Schemes (Information Powers) Regulations 1995 (SI 1995/3103)

#### **Statutory Maternity Pay records, calculations, certificates (Mat B1s) or other medical evidence**

Statutory retention period: 3 years after the end of the tax year in which the maternity period ends.

Statutory authority: The Statutory Maternity Pay (General) Regulations 1986 (SI 1986/1960) as amended.

#### **Wage/salary records (also overtime, bonuses, expenses)**

Statutory retention period: 6 years.

Statutory authority: Taxes Management Act 1970.



**National minimum wage records**

Statutory retention period: 3 years after the end of the pay reference period following the one that the records cover.

Statutory authority: National Minimum Wage Act 1998.

**Records relating to working time**

Statutory retention period: 2 years from date on which they were made.

Statutory authority: The Working Time Regulations 1998 (SI 1998/1833).

**Recommended (non-statutory) Retention Periods**

For many types of HR records, there is no definitive retention period: it is up to the employer to decide how long to keep them. Different organisations make widely differing decisions about the retention periods to adopt. Employers must consider what a necessary retention period is for them, depending on the type of record.

The advice in this factsheet is based on the time limits for potential UK tribunal or civil claims. The period is often a question of judgement rather than there being any definitive right answer. For example, some records managers in public sector organisations recommend keeping an employee's records until they reach the age of 100, especially for pension purposes

The UK Limitation Act 1980 contains a 6-year time limit for starting many legal proceedings. So, where documents may be relevant to a contractual claim, it's recommended that these are kept for at least a corresponding 6-year period.

**Application forms and interview notes (for unsuccessful candidates)**

Recommended retention period: 6 months to a year. (Because of the time limits in the various discrimination Acts, minimum retention periods for records relating to advertising of vacancies and job applications should be at least 6 months. A year may be more advisable as the time limits for bringing claims can be extended. Successful job applicants documents will be transferred to the personnel file in any event.

**Assessments under health and safety regulations and records of consultations with safety representatives and committees**

Recommended retention period: permanently.

**Inland Revenue/HMRC approvals**

Recommended retention period: permanently.

**Money purchase details**

Recommended retention period: 6 years after transfer or value taken.

**Parental leave**

Recommended retention period: 5 years from birth/adoption of the child or 18 years if the child receives a disability allowance.

**Pension scheme investment policies**

Recommended retention period: 12 years from the ending of any benefit payable under the policy.

**Pensioners' records**

Recommended retention period: 12 years after benefit ceases.

**Personnel files and training records** (including disciplinary records and working time records)

Recommended retention period: 6 years after employment ceases.

**Redundancy details, calculations of payments, refunds, notification to the Secretary of State**

Recommended retention period: 6 years from the date of redundancy

**Senior executives' records** (that is, those on a senior management team or their equivalents)

Recommended retention period: permanently for historical purposes.

**Statutory Sick Pay records, calculations, certificates, self-certificates**

Recommended retention period: The Statutory Sick Pay (Maintenance of Records) (Revocation) Regulations 2014 (SI 2014/55) abolished the former obligation on employers to keep these records. Although there is no longer a specific statutory retention period, employers still have to keep sickness records to best suit their business needs. It is advisable to keep records for at least 3 months after the end of the period of sick leave in case of a disability discrimination claim. However, if there were to be a contractual claim for breach of an employment contract it may be safer to keep records for 6 years after the employment ceases.

**Timesheets**

Recommended retention period: 2 years after audit.

**Trade union agreements**

Recommended retention period: 10 years after ceasing to be effective.

**Trust deeds and rules**

Recommended retention period: permanently.