



DATA RETENTION POLICY & SCHEDULE

| Date Approved | Proposed Review Date |
|--|----------------------|
| May 2020 | May 2022 |
| Chair Person/Office Bearers Signature: | |

CASSILTOUN HOUSING ASSOCIATION LTD

Castlemilk Stables, 59 MACHRIE ROAD, Glasgow G45 0AZ

Cassiltoun Housing Association is a recognised Scottish Charity SC035544

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.

Purpose

This policy details the approach of Cassiltoun Housing Association 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.

Storage of Personal Data

Cassiltoun Housing Association 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.

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 Cassiltoun Housing Association 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.

Review and Deletion of Personal Data

A review of the personal data processed by Cassiltoun Housing Association 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

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 Corporate Services Department 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 Cassiloun Housing Association 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, Cassiltoun Housing Association will advise the data subject in writing that their request has been refused and detail the reasons for refusal.

Monitoring and Review

This policy was developed in May 2020 and shall be regularly monitored and reviewed, at least every two years or in the event of any significant changes.

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|----------------------|------------|--|-----------------------|---|---|--|----------------------------------|
| 1. Governance | | | | | | | |
| 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 | Record of HMRC confirmation of charitable status | End of financial year | Minimum 1 year to end of financial year - required for Annual Return as a minimum | Life of company | ICSA | Annual return and best practice. |
| 1.5 | Governance | Record of charitable registration | | Life of company | Life of company | ICSA | Best practice. |
| 1.6 | Governance | Certificate of Incorporation | | Life of company | Life of company | Companies Act 2006 section 15 | Legal compliance |
| 1.7 | Governance | Memorandum of Association | | Life of company | Life of company | Companies Act 2006 section 32 | Legal compliance |
| 1.8 | Governance | Articles of Association/ Model Rules | | Life of company | Life of company | Companies Act 2006 section 32 | Legal compliance |
| 1.9 | Governance | Certificate of registration with housing regulator | | Life of company | Life of company | ICSA | Best practice |
| 1.10 | 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 |
| 1.11 | 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 |
| 1.12 | Governance | Internal Audit correspondence, terms of reference, meeting minutes, related papers and reports | After audit | N/A | 5 years | | Best practice |
| 1.13 | 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 |
|---------------------------|-----------------|------------------------------|-------------------|------------------------------------|--|---|----------------------|
| 2. Data Governance | | | | | | | |
| 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 |
| 2.8 | Data Governance | Data Subject Access Requests | Data sent | 6 months | 1 year | ICO | Best practice |

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|--------------------|----------|--|-------------------|--|--|--|--|
| 3. Meetings | | | | | | | |
| 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) |
| 3.7 | Meetings | Minutes and resolutions of trustees (charities) | Date of meeting | Life of company | Life of company | Charity Commission requirement CC48 | Legal compliance |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|---|-----------------------------------|---|-------------------|-------------------------------------|-------------------------------------|---|---|
| 4. Regulations and Statutory Returns | | | | | | | |
| 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 |
| 4.9 | Regulations and Statutory Returns | Nursing home and residential care homes registration certificates | End of management | N/A | 7 years following end of management | Care Quality Commission Guidelines | Best practice |
| 4.10 | Regulations and Statutory Returns | Nursing home and residential care homes inspection reports | End of management | 7 years following end of management | 7 years following end of management | Care Quality Commission Guidelines and Limitation Act 1980 | Legal compliance and best practice |
| 5. Strategic Management | | | | | | | |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|-----|-----------|---|-----------------------------|------------------------------------|------------------------------|------------------|----------------------|
| 5.1 | Strategic | Business Plans and supporting documentation | End of Business Plan Period | N/A | 5 years | | Best practice |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|---------------------|-----------|--|--------------------|------------------------------------|------------------------------|---|------------------------------------|
| 6. Insurance | | | | | | | |
| 6.1 | Insurance | Current/former policies: - crime cover - engineering inspection - motor insurance - 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 |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|-----|-----------|----------------------------|--------------------|------------------------------------|-------------------------------------|--|----------------------|
| 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 |
| 6.6 | Insurance | Group health policies | End of benefits | N/A | 12 years after cessation of benefit | | Best practice |

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|-------------------|--|---|-----------------------|------------------------------------|------------------------------|---|------------------------------------|
| 7. Finance | | | | | | | |
| 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 |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|------|--|--|-----------------------|------------------------------------|------------------------------|--|------------------------------------|
| 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 |
| 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 |

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|------|--|---|-----------------------|--|--|--|------------------------------------|
| 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 |
| 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-Purchase order records | Railway/courier consignment books/ records/Travel warrants | End of Financial Year | 2 years | 2 years | HM treasury guidelines, National Audit Office advice | Legal compliance and best practice |
| 7.27 | Finance-Purchase order records | Goods inwards books/records | End of Financial Year | 6 years | 6 years | HM treasury guidelines, National Audit Office advice | Legal compliance and best practice |
| 7.28 | Finance-Purchase order records | Delivery dockets, Stock/stores control cards/sheets/records | End of Financial Year | 2 years | 2 years | HM treasury guidelines, National Audit Office advice | Legal compliance and best practice |
| 7.29 | 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 |
| 7.30 | 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 |
| 7.31 | 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 |
| 7.32 | 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 |
|---------------------------------|-----------------------|--|-----------------------|------------------------------------|------------------------------|--|------------------------------------|
| 8. Other Banking Records | | | | | | | |
| 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 |
| 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 |
|------------------------------------|--------------------------|--|-------------------|--|--|--|----------------------|
| 9. Contracts and Agreements | | | | | | | |
| 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. |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|------|--------------------------|--|---------------------|------------------------------------|------------------------------|----------------------|----------------------|
| 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 |
| 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 |
| 9.11 | Contracts and Agreements | Documentation relating to purchases of medical devices and medical equipment | | N/A | 11 years | | Best practice |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|---------------------------------|----------------------|----------------------------|-------------------|------------------------------------|------------------------------|--|----------------------|
| 10. Charitable Donations | | | | | | | |
| 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 |
|---|----------|-------------|-------------------|------------------------------------|------------------------------|------------------|----------------------|
| 11. Applications and Tenancy Records | | | | | | | |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|-------|---------------------------------|---|-------------------|---|---|---|----------------------|
| 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 | Continuous Recording of lettings and sales (CORE) data record form | | N/A | As long as it is deemed necessary to support social housing policy. | CORE Data Sharing Agreement 12.1 | Best practice |
| 11.3 | Application and Tenancy Records | Housing Benefit notifications | | N/A | 2 Years | Recommendation from Chartered Institute of Housing. Good practice as per DWP guidance | Best practice |
| 11.4 | Application and Tenancy Records | Rent statements | | N/A | 2 years | | Best practice |
| 11.5 | Application and Tenancy Records | Tenants' tenancy Files, including rent payment records, and details of any complaints and harassment cases | | 6 years | 2 years' records plus current year | Limitations Act 1980 | Legal compliance |
| 11.6 | 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 |
| 11.7 | Application and Tenancy Records | Care plans for children and related documents | | Until 75th year of child's birth or 15 years after death if child dies before 18. (Case records including care plans) | Until 75th year of child's birth or 15 years after death if child dies before 18. (Case records including care plans) | Arrangements for Placements of Children (General) Regulations 1999 and Children's Act 1989. Some documents may be transferred to subsequent caring agency. | Legal compliance |
| 11.8 | Application and Tenancy Records | Care plans/ case files for adults and related documents | End of support | 8 years from end of care. (Adult Social Care) | 8 years from end of care. (Adult Social Care) | Records Management Code of Practice for Health and Social Care 2016 Some documents may be transferred to subsequent caring agency. | Legal compliance |
| 11.9 | 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 | | Best practice |
| 11.10 | Application and Tenancy Records | Records relating to offenders, ex-offenders and persons subject to cautions | | While tenancy continues | While tenancy continues | NACRO | Best practice |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|-------|---------------------------------|--|-------------------|---|---|---|----------------------|
| 11.11 | 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 |
| 11.12 | 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 |

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|----------------------------|------------------|---|--------------------------------|------------------------------------|------------------------------|--|----------------------|
| 12. Tenancy Records | | | | | | | |
| 12.1 | Property Records | Rent registrations (superseded) | Superseded document | N/A | 6 years | Rent Officer Handbook recommendation | Best practice |
| 12.2 | Property Records | Rent Registration (not superseded) | | N/A | Life of company | Rent Officer Handbook recommendation | Best practice |
| 12.3 | Property Records | Fair rent documentation | | N/A | 6 years | Rent Officer Handbook recommendation | Best practice |
| 12.4 | Property Records | Leases and deeds of ownership | | N/A | 15 years after expiry. | NCVO | Best practice |
| 12.5 | 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 |
| 12.6 | 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 |
| 12.7 | 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 |
| 12.8 | 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 |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|-------|------------------|-----------------------------------|--------------------------|------------------------------------|------------------------------|--|----------------------|
| 12.9 | 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 |
| 12.10 | 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 |
| 12.11 | 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 |
| 12.12 | 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 |
| 12.13 | 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 |
|---------------------|---|---|-------------------|------------------------------------|------------------------------|--|----------------------|
| 13. Vehicles | | | | | | | |
| 13.1 | Transport & Vehicles | Mileage records & defect sheets | Vehicle disposal | N/A | 2 years | | Best practice |
| 13.2 | Transport & Vehicles | Maintenance records & MOT tests | Vehicle disposal | N/A | 2 years | | Best practice |
| 13.3 | Transport & Vehicles | Copy Registrations | Vehicle disposal | N/A | 2 years | | Best practice |
| 13.4 | Transport & Vehicles | Vehicle disposal log | Vehicle disposal | N/A | 1 year | | Best practice |
| 13.5 | Transport & Vehicles - Operators Licence Only | Operators Licence certificates and documents of title | N/A | Permanently | Permanently | Driver & Vehicle Standards Agency (DVSA) Operators Licence requirement | Legal compliance |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|-------|---|---|-------------------|------------------------------------|------------------------------|--|----------------------|
| 13.6 | Transport & Vehicles - Operators Licence Only | Mileage records & defect sheets | Vehicle disposal | 15 months | 2 years | 2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence | Best practice |
| 13.7 | Transport & Vehicles - Operators Licence Only | Maintenance records & MOT tests (up to 3.5T) | Vehicle disposal | 15 months | 2 years | 2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence | Best practice |
| 13.8 | Transport & Vehicles - Operators Licence Only | Maintenance records & MOT tests (HGV over 3.5T) | Vehicle disposal | 15 months | 2 years | 2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence | Best practice |
| 13.9 | Transport & Vehicles - Operators Licence Only | Copy Registrations (up to 3.5T) | Vehicle disposal | 15 months | 2 years | 2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence | Best practice |
| 13.10 | Transport & Vehicles - Operators Licence Only | Copy Registrations (HGV over 3.5T) | Vehicle disposal | 15 months | 2 years | 2 years is best practice. DVSA requirement to keep for 15 months under Operators Licence | Best practice |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|---|-------------------------|---|--|--|------------------------------|---|----------------------|
| 14. Capital Assets | | | | | | | |
| 14.1 | 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 |
| 14.2 | Capital Assets | Fixed Asset Register | NA | Permanently | Permanently | Charities Act | Legal compliance |
| 15. Employees - Tax and Security | | | | | | | |
| 15.1 | 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 |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|------|-------------------------|---|-----------------------|--|------------------------------|---|----------------------|
| 15.2 | 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 |
| 15.3 | 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 |
| 15.4 | Tax and Social Security | HMRC notice of code changes, pay & tax details | | 6 years | 6 years | Taxes Management Act 1970 | Legal compliance |
| 15.5 | 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 |
| 15.6 | 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 |
| 15.7 | 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 |
| 15.8 | 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 |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|-------|-------------------------|--|---|--|---|---|----------------------|
| 15.9 | Tax and Social Security | Redundancy details and record of payments & refunds | Date of redundancy | N/A | 6 years | IPD recommended | Best practice |
| 15.10 | Tax and Social Security | Revenue and Customs approvals | | N/A | Permanently | CIPD recommended | Best practice |
| 15.11 | Tax and Social Security | Annual earnings summary | End of Financial Year | N/A | 12 years | | Best practice |
| 15.12 | 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 |
| 15.13 | Tax and Social Security | Actuarial valuation reports | | N/A | Permanently | CIPD recommended | Best practice |
| 15.14 | Tax and Social Security | Detailed returns of pension fund contributions; annual reconciliations of fund contributions | | N/A | Permanently | | Best practice |
| 15.15 | Tax and Social Security | Money purchase details | After transfer or value taken | N/A | 6 years | CIPD recommended | Best practice |
| 15.16 | Tax and Social Security | Qualifying service details | After transfer or value taken | N/A | 6 years | CIPD recommended | Best practice |
| 15.17 | Tax and Social Security | Investment policies | From end of benefits payable under policy | N/A | 12 years | CIPD recommended | Best practice |
| 15.18 | Tax and Social Security | Trade Union agreements | Date of cessation | N/A | 10 years after ceasing to be effective | CIPD recommended | Best practice |
| 15.19 | Tax and Social Security | Inland Revenue approvals | | N/A | Life of company | CIPD recommended | Best practice |
| 15.20 | 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 |
|--|-----------------|-----------------------------|-------------------|------------------------------------|------------------------------|------------------|----------------------|
| 16. Human Resources - Pension Schemes | | | | | | | |
| 16.1 | Pension Schemes | Actuarial valuation reports | | N/A | Permanently | CIPD recommended | Best practice |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|--|-------------------|---|--------------------------------------|------------------------------------|---------------------------------------|---|----------------------|
| 16.2 | Pension Schemes | Detailed returns of pension fund contributions | | N/A | 6 years | Pensions Regulator | Best practice |
| 16.3 | Pension Schemes | Annual reconciliations of fund contributions | | N/A | 6 years | Pensions Regulator | Best practice |
| 16.4 | Pension Schemes | Money purchase details | After transfer | N/A | 6 years after transfer or value taken | CIPD recommended | Best practice |
| 16.5 | Pension Schemes | Qualifying service details | After transfer | N/A | 6 years after transfer or value taken | CIPD recommended | Best practice |
| 16.6 | Pension Schemes | Investment policies | End of benefits payable under policy | N/A | 12 years | CIPD recommended | Best practice |
| 16.7 | Pension Schemes | Pensioner records | After benefits cease | N/A | 12 years after benefits cease | CIPD recommended | Best practice |
| 16.8 | Pension Schemes | Records relating to retirement benefits | After transfer or value taken | N/A | 6 years | RBS(IP)R recommended | Best practice |
| 17. Human Resources - Personnel Records | | | | | | | |
| 17.1 | Personnel Records | Records relating to retirement benefits | After a year of retirement | N/A | 6 years | RBS(IP)R recommended | Best practice |
| 17.2 | 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 |
| 17.3 | Personnel Records | Benefits and Deductions (Service contracts for directors (companies)) | Date of cessation of directorship | 3 years | 6 years | ICSA | Best practice |
| 17.4 | Personnel Records | Remuneration package | Leaving date | N/A | 6 years | Limitations Act 1980 Limitation for legal proceedings | Legal compliance |
| 17.5 | Personnel Records | Former employees' Human Resources files | Leaving date | N/A | 6 years | CIPD recommended | Best practice |
| 17.6 | Personnel Records | References to be provided for former employees | Leaving date | N/A | 6 years | CIPD recommended | Best practice |
| 17.7 | Personnel Records | Training Programmes | Leaving date | N/A | 6 years | CIPD recommended | Best practice |
| 17.8 | Personnel Records | Individual training records | Leaving date | N/A | 6 years | CIPD recommended | Best practice |
| 17.9 | Personnel Records | Short lists, interview notes and related application forms | Last Action | N/A | 1 year | CIPD recommended | Best practice |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|-------|-------------------|---|--------------------|---|------------------------------|---|--|
| 17.10 | 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 |
| 17.11 | Personnel Records | DBS certificate number | Date of clearance | Date of clearance + up to a maximum of 6 months | 3 years | DBS check code of practice (Home office) | Legal compliance Cassiltoun Housing Association hold only the certificate number but the system reminds HR to check again in 3 years. |
| 17.12 | Personnel Records | Timecards/ sheets | After audit | N/A | 2 years | CIPD recommended | Best practice |
| 17.13 | 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 |
| 17.14 | Personnel Records | Employer/Employee committee minutes (Staff Forum) | | N/A | Permanently | CIPD recommended | Best practice |
| 17.15 | 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 |
|--|-----------------|--|-------------------|------------------------------------|------------------------------|--|----------------------|
| 18. Human Resources - Health & Safety | | | | | | | |
| 18.1 | 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 |
| 18.2 | Health & Safety | Health and safety assessments; records of consultations with safety reps | | Permanently | Permanently | Health and Safety at Work Act 1979 | Legal compliance |
| 18.3 | Health & Safety | Health and safety policy statements | | Permanently | Permanently | Health and Safety at Work Act 1979 | Legal compliance |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|---|---|--|-------------------------------|------------------------------------|---|--|----------------------|
| 18.4 | 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 |
| 18.5 | 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 |
| 18.6 | 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 |
| 19. Technical and Research Records | | | | | | | |
| 19.1 | Technical and Research | Technical and research records | After requirements have ended | N/A | 12-15 years after requirements have ended for both records and reports and drawings and other data. | NCVO | Best practice |
| 20. ASB case files and associated documents | | | | | | | |
| 20.1 | 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 |
| 21. Supporting people – subsidy claims / support plans / single assessments including supporting information | | | | | | | |
| 21.1 | Supporting People | Supporting people – subsidy claims / support plans / single assessments including supporting information | | N/A | Duration of tenancy | | Best practice |
| 22. Resident Meetings | | | | | | | |
| 22.1 | Resident Meetings | Resident Meeting Minutes | From date of meeting | N/A | 1 year | ICSA recommended | Best practice |
| 23. Property Sales | | | | | | | |
| 23.1 | Home Ownership | New Sales applications | Offer accepted | 6 years after offer accepted | 6 years | Limitation Act 1980, section 2 | Best practice |

| No. | Function | Record type | Retention trigger | Minimum statutory retention period | Recommended retention period | Retention source | Reason for retention |
|------|----------------|---|--------------------|------------------------------------|------------------------------|--------------------------------|----------------------|
| 23.2 | Property Sales | Registrations of interest | Sale of property | N/A | 2 years | | Best practice |
| 23.3 | Property Sales | Offer Details | Offer accepted | current year plus 6 years | 6 years | Estate Agency Act 1979 | Legal compliance |
| 23.4 | Property Sales | Completion documentation | Completion of Sale | 12 years | 12 years | Housing Act 1985 | Best practice |
| 23.6 | Property Sales | Post purchase questionnaire/ customer feedback | Date of creation | N/A | 3 years | National Archives guidance | Best practice |
| 23.6 | Property Sales | Help to Buy applications | Offer accepted | 6 years after offer accepted | 6 years | Limitation Act 1980, section 2 | Best practice |
| 23.7 | Property Sales | Resales (Shared Ownership) | Offer accepted | 6 years after offer accepted | 6 years | Limitation Act 1980, section 2 | Best practice |
| 23.8 | Property Sales | Staircasing process documents | Completion of Sale | 12 years | 12 years | Housing Act 1985 | Best practice |
| 23.9 | Property Sales | Right to Buy/ Acquire files | Completion of Sale | 12 years | 12 years | Housing Act 1985 | Best practice |

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).

Medical records and details of biological tests under the Control of Lead at Work Regulations

Statutory retention period: 40 years from the date of the last entry.

Statutory authority: The Control of Lead at Work Regulations 1998 (SI 1998/543) as amended by the Control of Lead at Work Regulations 2002 (SI 2002/2676).

Medical records as specified by the Control of Substances Hazardous to Health Regulations (COSHH)

Statutory retention period: 40 years from the date of the last entry.

Statutory authority: The Control of Substances Hazardous to Health Regulations 1999 and 2002 (COSHH) (SIs 1999/437 and 2002/2677).

Medical records under the Control of Asbestos at Work Regulations:

medical records containing details of employees exposed to asbestos and medical examination certificates

Statutory retention period: (medical records) 40 years from the date of the last entry; (medical examination certificates) 4 years from the date of issue.

Statutory authority: 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)

Medical records under the Ionising Radiations Regulations 1999

Statutory retention period: until the person reaches 75 years of age, but in any event for at least 50 years.

Statutory authority: The Ionising Radiations Regulations 1999 (SI 1999/3232).

Records of tests and examinations of control systems and protective equipment under the Control of Substances Hazardous to Health Regulations (COSHH)

Statutory retention period: 5 years from the date on which the tests were carried out.

Statutory authority: The Control of Substances Hazardous to Health Regulations 1999 and 2002 (COSHH) (SIs 1999/437 and 2002/2677).

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.

Timecards

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.

Trustees' minute books

Recommended retention period: permanently.

Works council minutes

Recommended retention period: permanently.