



Policy Title:	Document Retention Policy
Date Approved:	February 2021
Next Review Date:	February 2024

1.0 Introduction

1.1 This policy is to address the question of how long Cadder Housing Association (Association) should keep information. This is important for a number of reasons:

- i) Information storage has a cost whether it is on paper or on computer. Keeping information when it is no longer required is wasting money.
- ii) The fifth principle of GDPR and the Data Protection Act 2018 requires that personal data processed for any purpose "shall not be kept for longer than is necessary for that purpose".
- iii) Some information degrades over time and will eventually lose its value and accuracy e.g. report on the condition of a property or a tenant's rent arrears.
- iv) Information requests under GDPR, the Data Protection Act or the Environmental Information (Scotland) Regulations 2004, where the Association may have to disclose information held and holding unnecessary and potentially wrong information will increase the cost of processing such requests and increases the risk of the Association holding incorrect information.

1.2 The policy had been written using external guides, examples from similar organisations, advice from our Solicitors, Harper Macleod LLP, Data Protection Officer and consultation with the Association's staff.

2.0 Aims

2.1 The aim of the policy is to provide guidance to the Association's staff on how they should manage the information that they hold. Its key purposes are to assist in determining what information should be held and how long it should be held for. It also identifies the Sectional Manager and the role of the specific staff member(s) who is responsible for reviewing the information the Association holds and making arrangements for appropriate disposal or archive.

3.0 Scope

3.1 This Policy applies to the Management Committee and all permanent and temporary employees of the Association.

3.2 Each member of staff is responsible for ensuring that any data they store is, as far as possible, accurate, up-to-date and complete. Staff are also responsible for bringing to the attention of their line manager when they notice incorrect or incomplete information contained within the Association's records.

3.3 This policy identifies what information is held by the Association. This will change over time and the Data Retention tables contained within

Section 8 of this Policy will need regular review and updating as the information we hold and the associated legal and best practice requirements.

- 3.4 Data retention periods derive from a number of sources. These include statutory and other legal requirements, the Association’s policy or good or best industry practice. Legal requirements will always take precedence. Generally, statutory requirements define the minimum time that information should be kept. For example, the Data Protection Act provides that information should be kept no longer than necessary for the purposes for which it is required. Appendix 3 of our Data Protection Policy also covers document retention for key areas of the Association’s work. This policy does not replace but builds on the guidelines on document retention contained within the Data Protection Policy covering a broad range of our services and activities.
- 3.5 If there is no specific guidance, the Association will retain records as long as is necessary for the defence of legal claims.
- 3.6 In many cases, it may not be appropriate to destroy information immediately and it may be stored at our Balmore unit prior to being disposed of.

4.0 Definitions

Acronym	Meaning
ACOP	Approved Code of Practice. HSE Construction (Design and Management) Regulations 2007,
GCC	Glasgow City Council
DPA	Data Protection Act 1998
IPD	Institute of Personnel and Development
SFHA	Scottish Federation of Housing Association
PPE	Personal Protective Equipment
RIDDOR	Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013
RMS	Records Management Society
SMPR	Statutory Maternity & Pay regulations 1982
IPSA	Industrial & Provident Societies Act 1965

5.0 Storage of Documents

- 5.1 The Association holds a wide range of data on our business, our staff, our tenants, our properties and a number of other stakeholders. It will be held in a range of physical and computerised forms, including back-up on an IT Cloud.
- 5.2 The Data Retention tables contained within Section 8 of this policy describe what information is held, the retention period and who is

responsible for review and disposal that is no longer required to be held.

Archiving and deletion of emails

- 5.3 Email is a very effective way of communicating but without regular reviews can quickly clog up your computer and make information difficult to find. If you keep large numbers of emails in your inbox it will have a negative impact on the performance of your computer and your ability to find relevant information when required.
- 5.4 It is recommended that the following steps are followed to manage your email.
- immediately delete emails that do not need to be kept. This would include things such as promotional messages, personal messages, messages related to setting up meetings
 - Emails containing reports or meeting notes should be deleted having saved the document if it is required. Please ensure all documents are saved in the appropriate folder within the document management system, which will prevent multiple copies of the same document being stored.
 - Try to avoid sending emails with large attachments to many people. Put the document on server and email the link instead.
 - Consider if you need to keep emails if you are just 'copied in' to the message. Do not unnecessarily copy people in to emails, as this will, in turn, fill their inboxes.
 - Consider if any emails over a certain age are required. How often do you look back at old emails? Consider if you could set a period after which all emails should be deleted as a matter of course.
 - Important emails related to a particular business activity can be saved in the folders where all other related documents are stored. They can then be deleted from the email system.
 - If all the information related to a topic is saved on paper, print off the email and save with the other documentation. Then delete the email.
 - Consider that emails could be part of either a GDPR or a Data Protection Act request and, possibly for environmental information. If we receive a request, we are obliged to provide all details we hold. This could take a great deal of time if there are a number of emails across a range of email inboxes. Note: It is a criminal offence to destroy information after a request for that information has been received, unless the

information would have been destroyed, even if the request had not been received.

- Only keep emails where there is a clear business need to have a record or audit trail of a particular communication.

Disposal of Information

- 5.5 When staff are planning disposal of the Association's information, they should take special care to decide if the information could contain confidential or personal information.
- 5.6 If in doubt, it should be treated as confidential information and disposed of accordingly.
- Confidential paper information must be disposed of in the secure confidential waste bins located within the office.
 - Non-confidential paper information must be disposed of in the normal waste bins. There may be capacity to dispose of non-confidential waste in confidential waste bins where we do not incur additional cost through 'Shred It'.
 - Electronic information held on the Association's computers or servers can be deleted. Please seek advice from the Finance & Corporate Services Department if you are unsure of the most secure way of disposing of confidential information.
 - Confidential information held on portable hard drives or memory sticks should be passed to the Finance & Corporate Services team to arrange for secure wiping.

Disposal of documents stored off-site.

- 5.7 The Association has an off-site storage facility at the Balmore unit where documents can be stored until no longer needed. The facility is managed by the Finance & Corporate Services Department who hold the key for the secure room where documents are stored. Staff wishing to use the facility must contact the Finance & Corporate Services Manager to arrange access.
- 5.8 Service Departments and staff members need to consider how to store information where there are no current arrangements or folders on the IT Server. This will also include assessment of archive / deletion arrangements when they first set up a new information store. It is much harder to plan at a later date. Service Departments should frequently review their folders on the IT Server and storage arrangements, which will include, the duration that information is to be held and how information will be disposed of or archived.

5.9 The review of the IT Server will be facilitated by the Corporate Services Officer.

6.0 Other Relevant Documents

6.1 This policy should be read in conjunction with the Association's Data Protection Policy.

7.0 Policy Review

7.1 The Document Retention Policy will be reviewed every five years. The next review will therefore take place in February 2024 or earlier to take account of:

- Legislative, regulatory and good practice requirements;
- the Association's performance in the storage, archive or deletion of data; or
- the views of any stakeholder in the use of personal information related to document retention.

Section 8 Data Retention Tables

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention	Responsible Officer
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	Director
1.2	Governance	Governance documentation		N/A	Life of company		Required for charitable status.	Director
1.3	Governance	Constitution, Aims and Objectives		Life of company	Life of company		Required for charitable status.	Director
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.	Director
1.5	Governance	Record of charitable registration		Life of company	Life of company	ICSA	Best practice.	Director
1.6	Governance	Certificate of Incorporation		Life of company	Life of company	Companies Act 2006 section 15	Legal compliance	Director
1.7	Governance	Memorandum of Association		Life of company	Life of company	Companies Act 2006 section 32	Legal compliance	Director
1.8	Governance	Articles of Association/ Model Rules		Life of company	Life of company	Companies Act 2006 section 32	Legal compliance	Director
1.9	Governance	Certificate of registration with housing regulator		Life of company	Life of company	ICSA	Best practice	Director
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	Director
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	Director
1.12	Governance	Internal Audit correspondence, terms of reference, meeting minutes, related papers and reports	After audit	N/A	5 years		Best practice	Director

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention	Responsible Officer
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	Director
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	FCSM
2.2	Data Governance	CCTV	Date of recording	Minimum time necessary	30 days	DPA	Best practice	FCSM
2.3	Data Governance	Call Recordings	Date of recording	Minimum time necessary	6 months	FCA Handbook, conduct of business 11.8	Best practice	FCSM
2.4	Data Governance	Data Subject Access Requests	Data sent	6 months	1 year	ICO	Best practice	FCSM
2.5	Data Governance	Films / Videos	Date of recording	Minimum time necessary	3 years		Best practice	FCSM
2.6	Data Governance	Data Breach Records	Date of recording	N/A	6 years		Best practice	FCSM
2.7	Data Governance	Fraud Records	Date of recording	6 years	6 years	FCA Handbook	Best practice	FCSM
2.8	Data Governance	Data Subject Access Requests	Data sent	6 months	1 year	ICO	Best practice	FCSM
3. Meetings								
3.1	Meetings	Notice of meetings		N/A	6 years		In case of challenge to validity of meeting or resolutions	Director
3.2	Meetings	Executive meeting agendas, papers, minutes and resolutions		N/A	10 years		Best practice	Director
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	Director

<i>No.</i>	<i>Function</i>	<i>Record type</i>	<i>Retention trigger</i>	<i>Minimum statutory retention period</i>	<i>Recommended retention period</i>	<i>Retention source</i>	<i>Reason for retention</i>	<i>Responsible Officer</i>
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)	Director
3.5	Meetings	Shareholder meeting minutes and resolutions	Date of meeting	Life of company	Life of company	Companies Act 2006 section 356	Legal compliance	Director
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)	Director
3.7	Meetings	Minutes and resolutions of trustees (charities)	Date of meeting	Life of company	Life of company	Charity Commission requirement CC48	Legal compliance	Director
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	Director
4.2	Regulations and Statutory Returns	Sealing register		Life of company	Life of company	Companies Act 1985	Legal compliance	Director
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	Director
4.4	Regulations and Statutory Returns	Register of directors and secretaries		Life of company	Life of company	Companies Act 2006 section 162	Legal compliance	Director
4.5	Regulations and Statutory Returns	Register of shareholding members		Life of company	Life of company	Companies Act 2006 section 113	Legal compliance	Director
4.6	Regulations and Statutory Returns	Register of share certificates		Life of company	Life of company	Companies Act 1984 s.325	Legal compliance	Director
4.7	Regulations and Statutory Returns	Declarations of interest		Life of company	Life of company	Company Act 2006 section 177 (implied)	Legal compliance	Director
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	Director
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	Director

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

<i>No.</i>	<i>Function</i>	<i>Record type</i>	<i>Retention trigger</i>	<i>Minimum statutory retention period</i>	<i>Recommended retention period</i>	<i>Retention source</i>	<i>Reason for retention</i>	<i>Responsible Officer</i>
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	FCSM
6.6	Insurance	Group health policies	End of benefits	N/A	12 years after cessation of benefit		Best practice	FCSM
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	FCSM
7.2	Finance	Accounting records for Communities & Benefit Society' Society or Charity		N/A	6 years		Best practice	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM

<i>No.</i>	<i>Function</i>	<i>Record type</i>	<i>Retention trigger</i>	<i>Minimum statutory retention period</i>	<i>Recommended retention period</i>	<i>Retention source</i>	<i>Reason for retention</i>	<i>Responsible Officer</i>
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM

<i>No.</i>	<i>Function</i>	<i>Record type</i>	<i>Retention trigger</i>	<i>Minimum statutory retention period</i>	<i>Recommended retention period</i>	<i>Retention source</i>	<i>Reason for retention</i>	<i>Responsible Officer</i>
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention	Responsible Officer
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
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	Relevant manager associated with contract.
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	Relevant manager associated with contract
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.	Relevant manager associated with contract
9.4	Contracts and Agreements	Loan agreements	Last payment	N/A	12 years after last payment		Best practice	Relevant manager associated with contract

<i>No.</i>	<i>Function</i>	<i>Record type</i>	<i>Retention trigger</i>	<i>Minimum statutory retention period</i>	<i>Recommended retention period</i>	<i>Retention source</i>	<i>Reason for retention</i>	<i>Responsible Officer</i>
9.5	Contracts and Agreements	Licensing agreements	Expiry of agreement	6 years after expiry	6 years	Limitation Act 1980.	Legal compliance	Relevant manager associated with contract
9.6	Contracts and Agreements	Rental and hire purchase agreements	Expiry of agreement	6 years after expiry	6 years	Limitation Act 1980.	Legal compliance	Relevant manager associated with contract
9.7	Contracts and Agreements	Indemnities and guarantees	Expiry of agreement	6 years after expiry	6 years	Limitation Act 1980.	Legal compliance	Relevant manager associated with contract
9.8	Contracts and Agreements	Documents relating to successful tender	End of contract	N/A	6 years		Best practice	Relevant manager associated with contract
9.9	Contracts and Agreements	Documents relating to unsuccessful tenders	After notification	N/A	2 years after notification		Best practice	Relevant manager associated with contract
9.10	Contracts and Agreements	Forms of tender		N/A	6 years		Best practice	Relevant manager associated with contract
9.11	Contracts and Agreements	Documentation relating to purchases of medical devices and medical equipment		N/A	11 years		Best practice	Relevant manager associated with contract
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	FCSM
10.2	Charitable Donations	Index of donations granted		N/A	6 years	N/A	Best practice	FCSM
10.3	Charitable Donations	Account documentation		3 Years	6 years	Companies Act recommends 3 years. Best practice	Best practice	FCSM
11. Applications and Tenancy Records								
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	CSM
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	CSM

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention	Responsible Officer
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	CSM
11.4	Application and Tenancy Records	Rent statements		N/A	2 years		Best practice	CSM
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	CSM
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	CSM
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	CSM
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	CSM
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	CSM
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	CSM
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	CSM

<i>No.</i>	<i>Function</i>	<i>Record type</i>	<i>Retention trigger</i>	<i>Minimum statutory retention period</i>	<i>Recommended retention period</i>	<i>Retention source</i>	<i>Reason for retention</i>	<i>Responsible Officer</i>
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	CSM
12. Tenancy Records								
12.1	Property Records	Rent registrations (superseded)	Superseded document	N/A	6 years	Rent Officer Handbook recommendation	Best practice	CSM
12.2	Property Records	Rent Registration (not superseded)		N/A	Life of company	Rent Officer Handbook recommendation	Best practice	CSM
12.3	Property Records	Fair rent documentation		N/A	6 years	Rent Officer Handbook recommendation	Best practice	CSM
12.4	Property Records	Leases and deeds of ownership		N/A	15 years after expiry.	NCVO	Best practice	CSM
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	CSM
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	CSM
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	CSM
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	CSM
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	CSM

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention	Responsible Officer
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	CSM
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	CSM
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	CSM
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	CSM
13. Vehicles								
13.1	Transport & Vehicles	Mileage records & defect sheets	Vehicle disposal	N/A	2 years		Best practice	AM
13.2	Transport & Vehicles	Maintenance records & MOT tests	Vehicle disposal	N/A	2 years		Best practice	AM
13.3	Transport & Vehicles	Copy Registrations	Vehicle disposal	N/A	2 years		Best practice	AM
13.4	Transport & Vehicles	Vehicle disposal log	Vehicle disposal	N/A	1 year		Best practice	AM
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	AM
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	AM
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	AM
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	AM

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention	Responsible Officer
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	AM
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	AM
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	Director
14.2	Capital Assets	Fixed Asset Register	NA	Permanently	Permanently	Charities Act	Legal compliance	Director
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	FCSM
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	FCSM
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	FCSM

<i>No.</i>	<i>Function</i>	<i>Record type</i>	<i>Retention trigger</i>	<i>Minimum statutory retention period</i>	<i>Recommended retention period</i>	<i>Retention source</i>	<i>Reason for retention</i>	<i>Responsible Officer</i>
15.4	Tax and Social Security	HMRC notice of code changes, pay & tax details		6 years	6 years	Taxes Management Act 1970	Legal compliance	FCSM
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	FCSM
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	FCSM
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	FCSM
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	FCSM
15.9	Tax and Social Security	Redundancy details and record of payments & refunds	Date of redundancy	N/A	6 years	IPD recommended	Best practice	FCSM
15.10	Tax and Social Security	Revenue and Customs approvals		N/A	Permanently	CIPD recommended	Best practice	FCSM
15.11	Tax and Social Security	Annual earnings summary	End of Financial Year	N/A	12 years		Best practice	FCSM

<i>No.</i>	<i>Function</i>	<i>Record type</i>	<i>Retention trigger</i>	<i>Minimum statutory retention period</i>	<i>Recommended retention period</i>	<i>Retention source</i>	<i>Reason for retention</i>	<i>Responsible Officer</i>
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	FCSM
15.13	Tax and Social Security	Actuarial valuation reports		N/A	Permanently	CIPD recommended	Best practice	FCSM
15.14	Tax and Social Security	Detailed returns of pension fund contributions; annual reconciliations of fund contributions		N/A	Permanently		Best practice	FCSM
15.15	Tax and Social Security	Money purchase details	After transfer or value taken	N/A	6 years	CIPD recommended	Best practice	FCSM
15.16	Tax and Social Security	Qualifying service details	After transfer or value taken	N/A	6 years	CIPD recommended	Best practice	FCSM
15.17	Tax and Social Security	Investment policies	From end of benefits payable under policy	N/A	12 years	CIPD recommended	Best practice	FCSM
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	FCSM
15.19	Tax and Social Security	Inland Revenue approvals		N/A	Life of company	CIPD recommended	Best practice	FCSM
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	FCSM
16. Human Resources - Pension Schemes								
16.1	Pension Schemes	Actuarial valuation reports		N/A	Permanently	CIPD recommended	Best practice	FCSM
16.2	Pension Schemes	Detailed returns of pension fund contributions		N/A	6 years	Pensions Regulator	Best practice	FCSM
16.3	Pension Schemes	Annual reconciliations of fund contributions		N/A	6 years	Pensions Regulator	Best practice	FCSM
16.4	Pension Schemes	Money purchase details	After transfer	N/A	6 years after transfer or value taken	CIPD recommended	Best practice	FCSM
16.5	Pension Schemes	Qualifying service details	After transfer	N/A	6 years after transfer or value taken	CIPD recommended	Best practice	FCSM

<i>No.</i>	<i>Function</i>	<i>Record type</i>	<i>Retention trigger</i>	<i>Minimum statutory retention period</i>	<i>Recommended retention period</i>	<i>Retention source</i>	<i>Reason for retention</i>	<i>Responsible Officer</i>
16.6	Pension Schemes	Investment policies	End of benefits payable under policy	N/A	12 years	CIPD recommended	Best practice	FCSM
16.7	Pension Schemes	Pensioner records	After benefits cease	N/A	12 years after benefits cease	CIPD recommended	Best practice	FCSM
16.8	Pension Schemes	Records relating to retirement benefits	After transfer or value taken	N/A	6 years	RBS(IP)R recommended	Best practice	FCSM
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	FCSM
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	FCSM
17.3	Personnel Records	Benefits and Deductions (Service contracts for directors (companies))	Date of cessation of directorship	3 years	6 years	ICSA	Best practice	FCSM
17.4	Personnel Records	Remuneration package	Leaving date	N/A	6 years	Limitations Act 1980 Limitation for legal proceedings	Legal compliance	FCSM
17.5	Personnel Records	Former employees' Human Resources files	Leaving date	N/A	6 years	CIPD recommended	Best practice	FCSM
17.6	Personnel Records	References to be provided for former employees	Leaving date	N/A	6 years	CIPD recommended	Best practice	FCSM
17.7	Personnel Records	Training Programmes	Leaving date	N/A	6 years	CIPD recommended	Best practice	FCSM
17.8	Personnel Records	Individual training records	Leaving date	N/A	6 years	CIPD recommended	Best practice	FCSM
17.9	Personnel Records	Short lists, interview notes and related application forms	Last Action	N/A	1 year	CIPD recommended	Best practice	FCSM
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	FCSM

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention	Responsible Officer
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 Cadder Housing hold only the certificate number but the system reminds HR to check again in 3 years.	FCSM
17.12	Personnel Records	Timecards/ sheets	After audit	N/A	2 years	CIPD recommended	Best practice	FCSM
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	FCSM
17.14	Personnel Records	Employer/Employee committee minutes (Staff Forum)		N/A	Permanently	CIPD recommended	Best practice	FCSM
17.15	Personnel Records	Parental leave records	Birth of child	N/A	18 years from birth of child	CIPD recommended	Best practice	FCSM
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	Director
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	Director
18.3	Health & Safety	Health and safety policy statements		Permanently	Permanently	Health and Safety at Work Act 1979	Legal compliance	Director
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	Director

No.	Function	Record type	Retention trigger	Minimum statutory retention period	Recommended retention period	Retention source	Reason for retention	Responsible Officer
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	Director
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	Director
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	AM
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	CSM
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	CSM
22. Resident Meetings								
22.1	Resident Meetings	Resident Meeting Minutes	From date of meeting	N/A	1 year	ICSA recommended	Best practice	CSM
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	CSM
23.2	Property Sales	Registrations of interest	Sale of property	N/A	2 years		Best practice	CSM
23.3	Property Sales	Offer Details	Offer accepted	current year plus 6 years	6 years	Estate Agency Act 1979	Legal compliance	CSM

<i>No.</i>	<i>Function</i>	<i>Record type</i>	<i>Retention trigger</i>	<i>Minimum statutory retention period</i>	<i>Recommended retention period</i>	<i>Retention source</i>	<i>Reason for retention</i>	<i>Responsible Officer</i>
23.4	Property Sales	Completion documentation	Completion of Sale	12 years	12 years	Housing Act 1985	Best practice	CSM
23.6	Property Sales	Post purchase questionnaire/ customer feedback	Date of creation	N/A	3 years	National Archives guidance	Best practice	CSM
23.6	Property Sales	Help to Buy applications	Offer accepted	6 years after offer accepted	6 years	Limitation Act 1980, section 2	Best practice	CSM
23.7	Property Sales	Resales (Shared Ownership)	Offer accepted	6 years after offer accepted	6 years	Limitation Act 1980, section 2	Best practice	CSM
23.8	Property Sales	Staircasing process documents	Completion of Sale	12 years	12 years	Housing Act 1985	Best practice	CSM
23.9	Property Sales	Right to Buy/ Acquire files	Completion of Sale	12 years	12 years	Housing Act 1985	Best practice	CSM

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.

Actuarial valuation reports

Recommended retention period: permanently.

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.

Trade union agreements

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

Trust deeds and rules

Recommended retention period: permanently.