Manor Estates Housing Association

Retention Policy and Schedule

Introduction

The UK General Data Protection Regulation (UK 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 Manor Estates Housing Association approach to the retention, deletion and destruction of personal data. All Manor Estates Housing Association personnel 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.

This procedure applies to all directors, associates, members, employees, volunteers, contractors (temporary and permanent) (referred to herein as 'Manor Estates Housing Association personnel').

Storage of Personal Data

Manor Estates 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:

- the purposes for which the personal data is processed;
- the legal basis for processing that personal data;
- legal requirements for retention (particularly employment and health and safety law); and
- 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 Manor Estates Housing Association shall be retained in accordance with the periods set out in the retention schedule below, consisting of the following parts:

- Part 1: General Governance, incorporating Governance, Data Governance, Formal Meetings, Regulations and Statutory Returns, Strategic and Insurance, in accordance with supervision provided by:
    - Chief Executive Officer; and
    - Housing Management Director / Deputy Chief Executive
- Part 2: Finance, Other Banking Records and Capital Assets, in accordance with supervision provided by:
    - Corporate Services Director

  Part 2 should be read in conjunction with Finance and UK GDPR Procedure, which is incorporated into this Policy at Appendix 1.
- Part 3: Contracts and Agreements in accordance with supervision provided by:
    - Chief Executive Officer; and
    - The Senior Management Team lead responsible for the contract or agreement.
- Part 4: Human Resources and Health & Safety in accordance with supervision provided by:
    - Chief Executive Officer
- Part 5: Housing Associations and Tenancy Records in accordance with supervision provided by:
    - Housing Management Director

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 Manor Estates Housing Association will be carried out every 2 years. During the course of this review we will:

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

Monitoring and Reporting

Regular monitoring and audits will be undertaken by the Data Protection Lead and/or DPO to check compliance with the law, this policy and associated procedures. Any concerns will be raised with the Senior Management Team.

Policy Review

This policy will be reviewed every 24 months or when required to address any weakness in the procedure or changes in legislation or best practice by the Data Protection Officer.

DATA RETENTION SCHEDULE

Part 1: General Governance Incorporating Governance, Data Governance, Formal Meetings, Regulations and Statutory Returns, Strategic and Insurance

Document Overview		Retention Schedule			Document Management	
Function	**Record Type**	**Retention Trigger**	**Minimum Retention Period**	**Recommended Retention Period**	**Reason for Retention**	**Information Asset Owner**
1. GOVERNANCE						
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	
Governance	Governance Documentation		N/A	Life of company	Required for charitable status	
Governance	Constitution, Aims and Objectives		Life of company	Life of company	Required for charitable status	
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	Annual return and best practice	
Governance	Record of charitable registration		Life of company	Life of company	Best practice	
Governance	Certificate of Incorporation		Life of company	Life of company	Legal requirement – s.15 Companies Act 2006	
Governance	Memorandum of Association		Life of company	Life of company	Legal requirement – s.32 Companies Act 2006	
Governance	Articles of Association / Model rules – current and previous versions		Life of company	Life of company	Legal requirement – s.32 Companies Act 2006	
Governance	Certificate of registration with housing regulator		Life of company	Life of company	Best practice	
Governance	Record of registration and certificate of incorporation for change of name	Closure of company	Life of company	Life of company	Legal requirement – s.15 Companies Act 2006	

Governance	Registration documentation (Co-operative and community benefit societies)		Life of company	Life of company	Legal requirement – s.3 Co-operative and Community Benefit Societies Act 2014	
Governance	Internal audits, correspondence, terms of reference, meeting minutes, related papers and reports	After audit	5 years	6 years	Prescription and Limitation (Scotland) Act 1973	
Governance	Board member documents – appointment letters, SLAs, bank details etc	Termination of Board membership	6 years after board membership ceases though some detail should be destroyed when membership creases e.g. bank details etc.	6 years	Legal requirement - CA 2006	
2. DATA GOVERNANCE						
Data Governance	Emails	Completion of issue / No longer active	Receipt of email	If the email is to do with a particular matter, then it should be pdf and attached to the appropriate records management system/. Emails should be deleted after 12 months.	Legal requirement / best practice depending upon the nature of the email	
Data Governance	Data Subjects Rights' Requests, including copies of Subject Access Requests	Date response sent to data subject	6 months	1 year	Best practice: ICO	
Data Governance	Films / Videos	Date of recording	Minimum tine necessary	3 years	Best practice	
Data Governance	Data Breach Records	Date of recording	5 years	6 years	Legal requirement – Prescription and Limitation (Scotland) Act 1973	
Data Governance	Fraud Records	Date of recording	6 years	6 years	FCA Handbook – Best practice: ICO	
3. FORMAL MEETINGS						
Meetings	Notice of meetings	Date of meeting	N/A	6 years	Best practice in the case of a challenge to the validity of a meeting or resolutions	

Meetings	Executive meeting agendas, papers, minutes and resolutions	Date of meeting	N/A	10 years	Best practice in the case of a challenge to the validity of a meeting or resolutions	
Meetings	Board and Committee Meeting Minutes and Resolutions	Date of meeting	10 years from the date of the meeting or life of company	10 years from the date of the meeting or life of company	Legal compliance – ss.248-249 Companies Act 2006	
Meetings	Board and Committee meeting agendas and papers	Date of meeting	10 years from the date of the meeting or life of company	10 years from the date of the meeting or life of company	Legal compliance – s.248 and s.250 Companies Act 2006	
Meetings	Shareholder meeting minute and resolutions	Date of meeting	Life of company	Life of company	Legal compliance – s.356 Companies Act 2006	
Meetings	Shareholder meeting agendas and papers	Date of meeting	N/A	Life of company	Best practice (if required to support minutes and resolutions)	
4. REGULATIONS AND STATUTORY RETURNS						
Regulations and Statutory Returns	Audited financial statements	Date of submission	Minimum of 6 years + current financial year	6 years + current financial year	Legal requirement	
Regulations and Statutory Returns	Annual Statutory Returns to the Regulator	Submission	Minimum of 1 year from submission	Life of company	Legal Compliance and best practice – s.90 Co-operative and Community Benefit Societies Act 2014	
Regulations and Statutory Returns	Register of Board Members	Closure of company	Life of company	Life of company	Legal compliance – s.162 Companies Act 2006	
Regulations and Statutory Returns	Register of shareholding members	Closure of company	Life of company	Life of company	Legal compliance – s.113 Companies Act 2006	
Regulations and Statutory Returns	Register of share certificates	Closure of company	Life of company	Life of company	Legal compliance – s.325 Companies Act 1984	
Regulations and Statutory Returns	Declaration of interest	Closure of company	Life of company	Life of company	Legal compliance – s.177 Companies Act 2006	
Regulations and Statutory Returns	List of members (communities & Benefit Society')		Life of company	Life of company	Required by registrar of Friendly Societies	
5. STRATEGIC MANAGEMENT						
Strategic Management	Business Plans and Supporting Documentation	End of Business Plan Period	N/A	5 years	Best practice	

6. INSURANCE						
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. Legal compliance and best practice	
Insurance	Certificate of Employers' Liability Insurance	End of policy term	N/A	40 years	Best practice: 2008 regulations removed requirement to retain for 40 years but need to be mindful of 'long tail' industrial disease claims, etc.	
Insurance	Annual Insurance Schedule	End of policy term	N/A	Life of company	As current and former policies are kept permanently (above), schedules should be too. Best practice	
Insurance	Claims and related correspondence	End of settlement	N/A	3 years	Best practice	
Insurance	Indemnities and guarantees	End of term	5 years	6 years	Legal Compliance: Prescription and Limitation (Scotland) Act 1973	
Insurance	Group health policies	End of cessation of benefit	N/A	12 years after cessation of benefit	Best practice	

Part 2: Finance, Other Banking Records, Capital Assets

Document Overview	Retention Schedule	Document Management

Function	Record Type	Retention Trigger	Minimum Retention Period	Recommended Retention Period	Reason for Retention	Information Asset Owner
7. FINANCE						
Finance	Accounting records for limited company	End of financial year	6 years	6 years plus current financial year	Legal compliance: Companies Act Section 388 recommends 3 years. Taxes Management Act 1970 (TMA) Sec.20 (Taxes Management Act 1970) may require any documents relating to tax over 6 (plus) years	
Finance	Accounting records for Communities & Benefit Society' Society or Charity		N/A	6 years	Best practice	
Finance - Cheques and associated records	Cash books/sheets	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Cheques and associated records	Petty cash recordsPostage/t/cash records Register of postage expenditure Postage paid record	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Cheques and associated records	Creditors' history records	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Cheques and associated records	Statements of accounts outstanding	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
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 plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Cheques and associated records	Wages/salaries vouchers	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	

Finance - Cheques and associated records	Nominal and subsidiary ledgers produced for the purposes of preparing certified financial statements or published information	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Expenditure records	Cash books/sheets	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Expenditure records	Other ledgers (such as contracts, costs, purchases)	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Expenditure records	Journals – prime records for the raising of charges	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Expenditure records	Journals – routine adjustments	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
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 plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
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 plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
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 plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
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 plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance- Salaries and related records	Copies of salaries/wages payroll sheets	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM	

					treasury guidelines, National Audit Office advice	
Finance - Financial Statements	Statements/summaries prepared for inclusion in quarterly/annual reports	End of Financial Year	6 years	6 years plus current financial year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Finance - Financial Statements	Periodic financial statements prepared for management on a regular basis	End of Financial Year	1 year	1 year	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
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	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
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	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
8. OTHER BANKING RECORDS						
Other Banking Records	Cancelled / Dishonoured Cheque	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Other Banking Records	Paid/presented cheques	End of Financial Year	6 years + current financial year	7 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Other Banking Records	Record of cheques drawn for payment	End of Financial Year	6 years + current financial year	7 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Other Banking Records	Bank deposit books/slips/butts	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Other Banking Records	Bank deposit summary sheets - Summaries of daily banking	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM	

					treasury guidelines, National Audit Office advice	
Other Banking Records	Bank reconciliations files/sheets	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Other Banking Records	Bank statements, periodic reconciliations	End of Financial Year	2 years	2 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Other Banking Records	Electronic banking and electronic funds transfer	End of Financial Year	6 years	6 years	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
9. CAPITAL ASSETS						
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	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice	
Capital Assets	Fixed Asset Register	N/A	Permanently	Permanently	Legal compliance and best practice: HM treasury guidelines, National Audit Office advice.	

Part 3: Contracts and Agreements

Document Overview		Retention Schedule			Document Management	
Function	**Record Type**	**Retention Trigger**	**Minimum Retention Period**	**Recommended Retention Period**	**Reason for Retention**	**Information Asset Owner**
10. CONTRACTS AND AGREEMENTS						
Contracts and Agreements	Contracts under seal and/or executed as deeds	Completion	12 years after completion (including any	12 years after completion (including any	Legal compliance: Prescription and	

			defects liability period)	defects liability period)	Limitation (Scotland) Act 1973	
Contracts and Agreements	Contracts for the supply of goods or services, including professional services	Completion	5 years after completion (including any defects liability period)	6 years after completion (including any defects liability period)	Legal compliance: Prescription and Limitation (Scotland) Act 197312 years if related to land)	
Contracts and Agreements	Documentation replating 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	
Contracts and Agreements	Loan agreements	Last payment	12 years after last payment	12 years after last payment	Best practice	
Contracts and Agreements	Licensing agreements	Expiry of agreement	5 years after expiry	6 years	Legal compliance: Prescription and Limitation (Scotland) Act 1973	
Contracts and Agreements	Rental and hire purchase agreements	Expiry of agreement	5 years after expiry	6 years	Legal compliance: Prescription and Limitation (Scotland) Act 1973	
Contracts and Agreements	Indemnities and guarantees	Expiry of agreement	5 years after expiry	6 years	Legal compliance: Prescription and Limitation (Scotland) Act 1973	
Contracts and Agreements	Documents relating to successful tender	End of contract	N/A	6 years	Best practice	
Contracts and Agreements	Documents relating to unsuccessful tenders	After notification	N/A	2 years after notification	Best practice	
Contracts and Agreements	Forms of tender	After notification	N/A	6 years	Best practice	

Part 4: Human Resources and Health & Safety

Document Overview		Retention Schedule			Document Management	
Function	**Record Type**	**Retention Trigger**	**Minimum Retention Period**	**Recommended Retention Period**	**Reason for Retention**	**Information Asset Owner**
11. EMPLOYEES TAX AND SECURITY						

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	Legal Compliance: 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	
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	Legal compliance: 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	
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 financial year	Legal compliance: 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	
Tax and Social Security	HMRC notice of code changes, pay & tax details	End of Financial Year	6 years	6 years	Legal compliance: Taxes Management Act 1970	
Tax and Social Security	Expenses claims	End of Financial Year	3 years from the end of the tax year they relate to	6 years	Best practice: HMRC	
Tax and Social Security	Record of sickness payments	On payment	6 years	6 years	Legal compliance: Taxes Management Act 1970 Inland Revenue require retention of each payment for 3 years. SSPR recommends 3 years following year to which they relate	

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	Legal compliance: 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)	
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	Legal compliance: Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996	
Tax and Social Security	Redundancy details and record of payments & refunds	Date of redundancy	N/A	6 years	Best practice: CIPD recommended	
Tax and Social Security	Revenue and Customs approvals	N/A	N/A	Permanently	Best practice: CIPD recommended	
Tax and Social Security	Annual earnings summary	End of Financial Year	N/A	12 years	Best practice	
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	Legal compliance: Income Tax (PAYE) Regulations 2003 (SI 2003/2682 Reg 97). The Income Tax (employments) Regulations 1993 (SI 1993/744) and amended 1996	
Tax and Social Security	Detailed returns of pension fund contributions; annual reconciliations of fund contributions	N/A	N/A	Permanently	Best practice	
Tax and Social Security	Qualifying service details	After transfer or value taken	N/A	6 years	Best practice: CIPD recommended	
Tax and Social Security	Trade Union agreements	Date of cessation	N/A	10 years after ceasing to be effective	Best practice: CIPD recommended	

Tax and Social Security	Inland Revenue approvals	End of company	N/A	Life of company	Best practice: CIPD recommended	
Tax and Social Security	Annual earnings summary	End of Tax Year	N/A	3 years from the end of the tax year to which they relate	Best practice: HMRC	
12. HUMAN RESOURCES – PERSONNEL RECORDS						
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	Legal compliance: *Limitation Act 1980 Limitation for legal proceedings	
Personnel Records	Benefits and Deductions (Service contracts for directors (companies)	Date of cessation of directorship	3 years	6 years	Best practice: ICSA	
Personnel Records	Remuneration package	Leaving date	N/A	6 years	Legal compliance: Limitations Act 1980	
Personnel Records	Former employees' Human Resources files	Leaving date	N/A	6 years	Best practice: CIPD recommended	
Personnel Records	References to be provided for former employees	Leaving date	N/A	6 years	Best practice: CIPD recommended	
Personnel Records	Training Programmes	Leaving date	N/A	6 years	Best practice: CIPD recommended	
Personnel Records	Individual Training Records	Leaving date	N/A	6 years	Best practice: CIPD recommended	
Personnel Records	Short lists, interview notes and related application forms	Recruitment decision	N/A	1 year	Best practice: CIPD recommended	
Personnel Records	Application forms of non-short-listed candidates	After notification	1 year	1 year	Legal compliance: SDA & RRA recommend 3 months Commission for Racial Equality and Equal Opportunities recommends 6 months.	
Personnel Records	PVG certificate number	Date of clearance	Date of clearance + up to a maximum of 6 months	3 years	Legal compliance practice (Home office)	
Personnel Records	Timecards/ sheets	End of Financial Year	N/A	2 years	Best practice: CIPD recommended	
13. HEALTH AND SAFETY						
Health & Safety	Medical records relating to control of asbestos	40 years continuous	40 years	40 years	Legal compliance: 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	
Health & Safety	Health and safety assessments; records of consultations with safety reps	N/A	Permanently	Permanently	Legal compliance: Health and Safety at Work Act 1979	
Health & Safety	Health and safety policy statements	N/A	Permanently	Permanently	Legal compliance: Health and Safety at Work Act 1979	
Health & Safety	Accident records, reports, accident books	Date of occurrence	3 years or until person is 21	3 years or until person is 21	Legal compliance: RIDDOR Limitation for legal proceedings RIDDOR 1995 and Prescription and Limitation (Scotland) Act 1973. Special rules apply concerning incidents involving hazardous substances.	
Health & Safety	Sickness records	Date of occurrence	3 years	6 years from date of sickness	Legal compliance: The Statutory Sick Pay (General) Regulations 1982 (SI 1982/894) as amended Professional Standards Agency	
Health & Safety	Health and safety statutory notices	Once compliant	5 years after compliance	6 years after compliance	Legal compliance: Prescription and Limitation (Scotland) Act 1973	

Part 5: Housing Applications and Tenancy Records

Document Overview		Retention Schedule			Document Management	
Function	**Record Type**	**Retention Trigger**	**Minimum Retention Period**	**Recommended Retention Period**	**Reason for Retention**	**Information Asset Owner**
14. APPLICATIONS AND TENANCY RECORDS						

Application and Tenancy Records	Applications for accommodation	Offer accepted	N/A	6 years after offer accepted	Best practice: Limitation Act 1980, section 2	
Application and Tenancy Records	Housing Benefit notifications		N/A	2 Years	Best practice: Recommendation from Chartered Institute of Housing. Good practice as per DWP guidance	
Application and Tenancy Records	Rent statements		N/A	2 years	Best practice	
Application and Tenancy Records	Tenants' tenancy Files, including rent payment records, and details of any complaints and harassment cases	Continuous	5 years	6 years	Legal compliance: Prescription and Limitation (Scotland) Act 1973	
Application and Tenancy Records	Former tenants' Tenancy Agreements, and details of their leaving	End of tenancy	5 years	6 years	Legal compliance: Prescription and Limitation (Scotland) Act 1973	
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)	Legal compliance: Records Management Code of Practice for Health and Social Care 2016 Some documents may be transferred to subsequent caring agency.	
Application and Tenancy Records	Documentation, correspondence and information provided by other agencies relating to special needs of current tenants		6 years	6 years	Best practice	
Application and Tenancy Records	Records relating to offenders, ex-offenders, and persons subject to cautions		2-5 years based of severity of crime	2-5 years based on severity of crime	Best practice: NACRO	
Application and Tenancy records	Sex offenders	End of tenancy	25 years or 6 years after termination of tenancy	25 years or 6 years after termination of tenancy	Best guidance	
Application and Tenancy Records	Safeguarding Referral		10 years	10 years	Legal compliance:	
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	Legal compliance: 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	

15. PROPERTY RECORDS						
Property Records	Leases and deeds of ownership		N/A	15 years after expiry.	Best practice	
Property Records	Copy of former leases	Settlement of all issues	12 years	12 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Wayleaves, licences and easements	Rights given or received cease	12 years	12 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Abstracts of title	Interest ceases	12 years after interest ceases	12 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Planning and building control permissions	Interest ceases	12 years after interest ceases	12 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Searches	Interest ceases	12 years after interest ceases	12 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Property maintenance records		6 years	6 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Reports and professional opinions		6 years	6 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Development documentation	Settlement of all issues	12 years	12 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
Property Records	Invoices		12 years	12 years	Legal Compliance: Limitation for legal action relating to land or contracts under seal.	
16. TECHNICAL AND RESEARCH RECORDS						
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	Best practice	

				and drawings and other data.		
17. ASB CASE FILES AND ASSOCIATED DOCUMENTS						
ASB case files and associated documents	ASB (Anti-social behaviour) case files and associated documents		N/A	2 years or until end of legal action	Best practice	
18. RESIDENT MEETINGS						
Resident Meetings	Resident Meeting Minutes	From date of meeting	N/A	1 year	Best practice: ICSA recommended	
19. PROPERTY SALES						
Home Ownership	New Sales applications	Offer accepted	6 years after offer accepted	6 years	Best practice: Limitation Act 1980, section 2	
Property Sales	Registrations of interest	Sale of property	N/A	2 years	Best practice	
Property Sales	Offer Details	Offer accepted	current year plus 6 years	6 years	Legal compliance: Estate Agency Act 1979	
Property Sales	Completion documentation	Completion of Sale	12 years	12 years	Best practice	
Property Sales	Post purchase questionnaire/ customer feedback	Date of creation	N/A	3 years	Best practice: National Archives guidance	
Property Sales	Right to Buy/ Acquire files	Completion of Sale	12 years	12 years	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 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 document 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.

In England and Wales, the 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. In Scotland the time limits are generally 5 years, as set out in the Prescription & Limitation (Scotland) Act 1973, as amended.

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.

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.

APPENDIX 1

MANOR ESTATES HOUSING ASSOCIATION LIMITED.

FINANCE SECTION PROCEDURES MANUAL

Ref No	**F0**
Written	August 21 KM
Last Review	August 2023
Next Review	August 2025
Reviewed By	DPO

FINANCE AND UK GDPR PROCEDURE

Objective

The objective of this procedure is to ensure that finance records are kept in line with legislations and UK GDPR guidance. In the areas where these are not in agreement, we have set out the process that MEHA has adopted and why.

General

As detailed within this procedure, various tasks within the teams' remit involve handing and retaining personal data (staff and tenants) and so the procedure is broken down into these areas and into the specific forms / areas that information is held. Where there is a tension between the legislation (as stated in G23, MEHA's Document Retention Policy) and the guidance on UK GDPR legislation, we have stated both and explained the basis for the retention limits adopted.

All emails sent to managers/directors for authorisation will be deleted by the manager/director once they've been forwarded to finance staff to action. This is in the knowledge that sufficient information has been held within the network as an audit trail.

Procedure - Payroll

1. Payroll information consists of personal data; home address, salary, pension, tax codes, HMRC correspondence, childcare arrangements etc. MEHA's Document Retention Policy (DRP) states that all this information should be retained for a period of 6 years (current year plus 5 previous years), as this information can be requested by HMRC and the employee anytime within this period. This period has been documented as the period for retention purposes for UK GDPR as well.

2. Personal data for payroll purposes is held in various parts of our network. These and the deadlines for deleting them are given below. Responsibility for the deletion rests with the team member doing the task.

Place saved on the network:	**Deadlines for deletion**	**Explanation**
Calculations and backup emails and forms are retained in the 'Payroll Processing' channel of 'Payroll & Pensions' Team in O365.	Current financial year plus 6 previous financial years	Back up for all deductions and additions to salary calculations then processed through Opera 3.
Backup downloads of Opera 3 added to J Drive monthly.	Deleted on a monthly basis, once process started for the current month.	Held for the required time within Opera 3
Emailed forms and authorisations are sent to payrolladmin mailbox	Deleted after rolling 6 months, once process started for the current month all emails older than 6 months are deleted.	For administrative ease in case of query.

Opera 3	Current financial year plus 5 previous financial years	Software parameters will be set to this timescale.

Procedure – Payment Requests (including Open Housing Refunds)

1. Banklines and their supporting documents contain personal bank (and on occasion other) details.

2. MEHA's Document Retention Policy (DRP) states that all this information should be retained for a period of 5 years + the current year, but we have reduced this, as detailed below.

3. Personal data provided as back up for rent / charges refunds are held in various parts of our network. These and the deadlines for deleting them are given below. Responsibility for the deletion rests with the team member doing the task.

Place saved on the network:	**Deadlines for deletion**	**Explanation**
Calculations and backup emails and forms are retained in the 'Ad hoc Payment & Refund Requests' ' channel of 'Daily processing' Team in O365.	Current financial year + previous financial year	Unlikely to be asked to provide proof of payment for longer than this 2 year (max) period.
Downloads of Banklines from RBS portal and full email trail are added to J Drive weekly as necessary.	Deleted on a weekly basis, once process started for the current week.	
Emailed completions are saved in 'processed / Done' folder in financeadmin mailbox	Deleted after rolling 6 months, once process started for the current month all emails older than 6 months are deleted	For administrative ease in case of query
OPENHousing	Current year + 5 previous years	Software parameters in line with these deadlines have been set and will be applied with the implementation of ONE.

Procedure – Purchase Ledger, Board members

1. From September 2021, Board members expenses will be paid through the 'Payment Requests (including Open Housing Refunds' process as detailed above, instead of

through the purchase ledger (where the bank details would be retained). They will be asked to confirm their bank details each time they are making a claim.

Procedure – MMR Deposits

1. Mid-Market Rent Deposits are received and paid over to the Safe Deposit Scotland for safe keeping. MEHA's Document Retention Policy (DRP) states that all this information should be retained for a period of 5 years + current financial year, but we have reduced this, as detailed below.

Downloads of Banklines from RBS portal and full email trail are added to J Drive on a weekly basis. .	Deleted on a weekly basis, once process completed for that week.	
Emails and forms are retained in the 'MMR Banklines' channel of 'Monthly and Ad Hoc Tasks & Recs' Team in O365.	Current financial year + previous financial year	Unlikely to be asked to provide proof of payment for longer than this 2-year (max) period.

Procedure – OPENHousing write offs and adjustments

1. At times the team get notifications of write offs and adjustments that need to be made to tenants accounts within OPENHousing. MEHA's Document Retention Policy (DRP) states that all this information should be retained for a period of 5 years + current year, but we have reduced this, as detailed below.

Emailed notifications are saved in 'processed / Done' folder in financeadmin mailbox	Deleted after rolling 6 months, once process started for the current month all emails older than 6 months are deleted	
Emails and forms are retained in the 'Write Offs' or 'General' channel of 'Daily processing' Team in O365.	Current financial year + previous financial year	Unlikely to be asked to provide proof of payment for longer than this 2-year (max) period.

Procedure – Other notifications

1. The team get notifications of ad hoc future receipts. They also receive schedules of Housing Benefit / Universal Credit / Benefits Direct payments received on behalf of tenants, schedules from Solicitors detailing amounts recovered from tenants or owners and due to be paid over as the result of debt recovery action. MEHA's Document Retention Policy (DRP) states that all this information should be retained for a period of 5 years + the current year, but we have reduced this, as detailed below:

Emailed notifications/schedules are saved in 'processed / Done' folder in financeadmin mailbox	Deleted after rolling 6 months, once process started for the current month all emails older than 6 months are deleted	
Emails and forms are retained in the 'Expected Receipts' channel of 'Daily processing' Team in O365.	Current financial year + previous financial year	Unlikely to be asked to provide proof of payment for longer than this 2-year (max) period.
Original schedules are retained in the 'RBS – Daily Processing Working Statements' channel of the 'Daily Processing' Team.	Current financial year + previous financial year	Unlikely to be asked to provide proof of payment for longer than this 2-year (max) period.